

Due to ROE on October 15th  
 Due to ISBE on November 15th  
 SD/JA08

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Division  
 100 North First Street, Springfield, Illinois 62777-0001  
 217/785-8779

**Illinois School District/Joint Agreement  
 Annual Financial Report \*  
 June 30, 2008**

School District  
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: <b>14-016-2100-17</b>	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>EVANS, MARSHALL AND PEASE, PC</b>
County Name: <b>Cook</b>	<u>Filing Status:</u>	Name of Audit Supervisor: <b>JEFFERY M. ROLLEFSON, CPA</b>
Name of School District/Joint Agreement: <b>Lemont Twp HSD 210</b>	<input checked="" type="checkbox"/> <b>Submit electronic AFR directly to ISBE</b>	Signature of Audit Supervisor :
Address: <b>800 PORTER STREET</b>	Click on the Link to Submit: <a href="http://www.isbe.net/sfms/afr/afr.htm">www.isbe.net/sfms/afr/afr.htm</a>	Address: <b>1875 HICKS ROAD</b>
City: <b>LEMONT</b>	<u>A-133 Single Audit Status:</u>	City: <b>ROLLING MEADOWS</b> State: <b>IL</b> Zip Code: <b>60008</b>
Email Address:	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000?	Phone Number: <b>847-221-5700</b> Fax Number: <b>847-221-5701</b>
Zip Code: <b>60439</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached?	IL Registration Number: <b>060-003973</b>
	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any findings issued?	Email Address:

<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent
District Superintendent/Administrator Name (Type or Print): <b>SANDRA L. DOEBERT</b>	Township Treasurer Name (type or print)	Regional Superintendent Name (Type or Print):
Email Address:	Email Address:	Email Address:
Telephone: <b>630-257-5838</b> Fax Number: <b>630-257-7603</b>	Telephone: Fax Number:	Telephone: Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

\* Based upon the Illinois Program Accounting Manual for Local Education Agencies.  
 ISBE Form SD50-35/JA50-60 (4/21/08)

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### INSTRUCTIONS/REQUIREMENTS For School Districts/Joint Agreements

1. All schedules must be completed for School Districts. Note: Joint Agreements must complete only applicable schedules. See the Audit Checklist/Balancing Schedule for Joint Agreements.
2. Round all amounts to the nearest dollar. **Do not enter cents.**
3. Proper coding and reference to the Chart of Accounts (Illinois Program Accounting Manual for Local Education Agencies) eliminates the necessity for adding lines. Reports submitted with lines added and/or inconsistent rounding are unacceptable and will be sent back to the auditor preparing the report.
4. Any problems detected by the **Audit Checklist/Balancing Schedule** must be resolved prior to submitting this report.
5. **Submitting By CD or Floppy Disk**  
If submitting the Annual Financial Report (AFR) on a CD or floppy disk, forward two CDs/disks, the original and one paper copy of a) the AFR cover page through page 8; b) opinion letters; c) any required compliance letters; d) any required financial notes and explanations; and e) the Annual Federal Compliance Report (A-133, if applicable) to the Regional Superintendent by October 15, for approval and certification. Check the box on the cover page if submitting via CD/floppy disk.  
**Note: Please submit AFR attachments through the Attachment Manager, CD or floppy disk in lieu of paper.**  
The Regional Superintendent will forward the CD or floppy disk, original AFR (Cover through page 8), with signatures, one copy of opinion letters, compliance letters, financial notes and Annual Federal Compliance Report (A-133, if applicable) to the Illinois State Board of Education by November 15.
- Submitting via the Internet**  
If submitting the AFR electronically using the ISBE Attachment Manager see cover page for link. In addition, forward the original and one paper copy of :  
a) the AFR cover page through page 8;  
b) the opinion letters;  
c) any required compliance letters;  
d) any required financial notes and explanations; and  
e) the Annual Federal Compliance Report (A-133, if applicable) to the Regional Superintendent by October 15, for approval and certification.  
Check the box on the cover page if submitting via the Internet.  
**Note: AFR attachments may be filed electronically as Microsoft Word (.doc), Excel (\*.xls), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". For instructions see "Opinions & Notes" tab.**  
The Regional Superintendent will forward the original AFR (Cover through page 8), with signatures, one copy of opinion letters, compliance letters, financial notes and Annual Federal Compliance Report (A-133, if applicable) to the Illinois State Board of Education by November 15.
6. Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.
7. The Schedule of Tort Immunity Expenditure, page 25: The Audit/AFR shows the entity complied with the provisions set forth in 745 ILCS 10/9-103 (a-5) and 745 ILCS 10/9-107.

**AUDITOR'S QUESTIONNAIRE**

N/A Yes No

All "Yes" answers indicate the auditor has performed compliance audit procedures relating to all applicable statutes and has noted no exceptions.

All "No" answers to questions 1 and 2 must be explained in the comments section at the bottom of this page. A "Yes" answer to questions 3d & 4 must also be explained below

1. Were all Student Activity Funds, Imprest Funds, and all other funds maintained by the district audited? If no, explain.

2. Did your review and testing of State and Local Programs confirm, in accordance with applicable law, that:

a. Bonds were executed in appropriate amounts on all custodians of funds? (School Code, Sections 8-2, 10-20.19, and 19-6)

b. All interfund loans were authorized, disclosed and repaid? (School Code, Sections 10-22.33 and 20-4)

c. All permanent transfers were authorized and disclosed? (School Code, Sections 10-22.14, 10-22.44, 17-2.2a, 17-2.2c, 17-2A, 19-4, 20-5, 20-8 and 20-9)

d. Corporate Personal Property Replacement Tax (CPPRT) moneys were deposited and liens satisfied? (30 ILCS 115/12)

e. Tax Anticipation Warrants were issued and retired? (School Code, Section 17-16 and 30 ILCS 305/2)

f. Tax Anticipation Notes were issued and retired? (50 ILCS 420/1 et seq.)

g. State Aid Anticipation Certificates were issued and retired? (School Code, Section 18-18)

h. General Obligation Bonds were issued within statutory limits? (School Code, Section 19-1 and 30 ILCS 350/1 et seq.)

i. Investments owned, deposits made, and interest earned were in the name of the district, authorized by the Board, properly segregated, and invested? (30 ILCS 235/1 et seq. and 30 ILCS 225/1)

j. All restricted funds, including Tort Immunity, were properly segregated in the accounting records and used only for restricted purposes.

k. All board members, administrators, certified business officials, and other qualifying district personnel filed an economic interest statement with the County Clerk? (5 ILCS 420/4A-101 et seq.)

l. The district complied with the applicable provisions of the bidding law? (School Code, Section 10-20.21)

m. The budget and accounting records correspond with the "Illinois Program Accounting Manual for Local Education Agencies"?

3. Was there a qualified, adversed or disclaimed opinion for any of the following reasons?

a. Missing or inadequate fixed asset records

b. Lack of internal control

c. Regulatory basis

d. Other reasons (If "Yes", explain)

4. Did the audit of Student Activity funds include any findings? If yes, explain.

**SCHOOL DISTRICT FINANCIAL DATA QUESTIONNAIRE**

Yes No

(The following questions are designed to provide the informational needs required of the Illinois State Board of Education by the School Code, Section 1A-8.)

5. Has the district issued school or teacher orders for wages? (School Code, Sections 8-16, 32-7.2, 34-76)

6. Has the district issued tax anticipation warrants or notes in anticipation of a second year's taxes when warrants or notes for current year taxes are still outstanding?

7. Has the district issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and general state aid certificates or tax anticipation warrants and revenue anticipation notes

8. Has the district shown an excess of expenditures/other financing uses over revenues/other financing sources and beginning fund balances for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash funds for two consecutive years?

9. Has the district made payments in addition to regular salaries and wages that included compensation for unused sick and/or vacation days through an annual salary enhancement?

10. Is this district subject to the Property Tax Extension Limitation Law? If Yes, enter the effective date:

Enter (MM/DD/YY)

**COMMENTS APPLICABLE TO THE AUDITOR'S QUESTIONNAIRE**

**FINANCIAL PROFILE INFORMATION**

Required to be completed for School Districts only.

**A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)

	<b>Tax Year 2007</b>		Equalized Assessed Valuation (EAV):	<input type="text" value="1,138,994,683"/>	
<b>Rate(s):</b>	<input type="text" value="0.010013"/>	+	<input type="text" value="0.001858"/>	+	<input type="text" value="0.000218"/>
	<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>
				=	<input type="text" value="0.012090"/>
					<input type="text" value="0.000000"/>
					<b>Working Cash</b>
					<input type="text" value="0.000000"/>

**B. Results of Operations \***

<b>Receipts/Revenues</b>	<b>Disbursements/Expenditures</b>	<b>Excess/ (Deficiency)</b>	<b>Fund Balance</b>
<input type="text" value="17,689,025"/>	<input type="text" value="18,663,495"/>	<input type="text" value="(974,470)"/>	<input type="text" value="19,920,668"/>

\* The numbers shown are the sum of entries on Pages 7 & 8, lines 5, 13, 16, and 46 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

**C. Short-Term Debt \*\***

<b>CPPRT Notes</b>	<b>TAWs</b>	<b>TANs</b>	<b>TO/EMP. Orders</b>	<b>GSA Certificates</b>	
<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	+
<b>Other</b>	<b>Total</b>				
<input type="text" value=""/>	<input type="text" value="0"/>				

\*\* The numbers shown are the sum of entries on pages 5, lines 26-30 from the Educational, Operations & Maintenance and Transportation Funds.

**D. Long-Term Debt**

Check the applicable box for long-term debt allowance by type of district.

- a. 6.9% for elementary and high school districts,
- b. 13.8% for unit districts.

Long-Term Debt Outstanding:

	Acct	
c. Bond Principal: .....	501	51,621,447
d. TO/Employee Orders: .....	409	0
e. Other Long-Term Debt: .....	599	99,187
f. Total Long-Term Debt Outstanding:.....		<input type="text" value="51,720,634"/>

**E. Material Impact on Financial Position**

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

ID: 14-016-2100-17  
Name: Lemont Twp HSD 210

**ESTIMATED FINANCIAL PROFILE SUMMARY**  
 (Go to the following web site for reference to the Financial Profile)  
[www.isbe.net/sfms/p/profile.htm](http://www.isbe.net/sfms/p/profile.htm)

**District Name:** Lemont Twp HSD 210  
**District Code:** 14-016-2100-17  
**County Name:** Cook

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance Page 8, line 46:	Funds 10, 20, 40, 70 + (50 if negative)	19,920,668.00	1.126	<b>Weight</b>	0.35
Total Sum of Revenues Page 7, Line 5:	Funds 10, 20, 40, & 70	17,689,025.00		<b>Value</b>	1.40
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>3</b>
Total Sum of Expenditures Page 7, Line 13:	Funds 10, 20 & 40	18,663,495.00	1.055	<b>Adjustment</b>	0
Total Sum of Revenues Page 7, Line 5:	Funds 10, 20, 40 & 70	17,689,025.00		<b>Weight</b>	0.35
Possible Adjustment:				<b>Value</b>	1.05
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Page 5, Line 1 and Line 11	Funds 10, 20 40 & 70	19,895,807.00	383.77	<b>Weight</b>	0.10
Page 7, Line 13	Funds 10, 20, 40 divided by 360	51,843.04		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Page 5, Line 27	Amount Borrowed: Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
Page 3, Section A	(.85 x Equalized Assessed Valuation) x (Sum of Combined Tax Rates)	11,704,878.86		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>2</b>
Page 3, Section D	Total Outstanding Long-Term Debt	51,720,634.00	34.18	<b>Weight</b>	0.10
Page 3, Section D	Total Long-Term Debt Allowed	78,590,633.13		<b>Value</b>	0.20
<b>Total Profile Score =</b>					<b>3.45 *</b>
<b>2008 SD Financial Profile Designation:</b>					<b><u>REVIEW</u></b>

\* Estimated Total Profile Score may change based on data provided on the Financial Profile Information, page 3. Final score will be calculated by ISBE.

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2008**

ASSETS	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
<b>CURRENT ASSETS (100)</b>										
1. Cash (Accounts 101 through 105) <sup>1</sup>		11,473,662	2,591,981	3,266,384	1,024,064	246,392	1,467,658	4,806,100		
2. Other Accrued Assets (Accrual only) (Describe & Itemize) 2										
3. Taxes Receivable (Accrual only)	110									
4. Accounts Receivable (Accrual only)	120									
5. Loan to Educational Fund	151									
6. Loan to Operations & Maintenance Fund	152									
7. Loan to Transportation Fund	153									
8. Loan to Fire Prevention & Safety Fund	154									
9. Loan to Other Funds	155									
10. Inventory	170									
11. Investments	180									
12. Other Current Assets (Describe & Itemize)	199					3,430				
<b>13. TOTAL CURRENT ASSETS</b>		<b>11,473,662</b>	<b>2,591,981</b>	<b>3,266,384</b>	<b>1,024,064</b>	<b>249,822</b>	<b>1,467,658</b>	<b>4,806,100</b>	<b>0</b>	<b>0</b>
<b>CAPITAL ASSETS (200)</b>										
14. Land	201									
15. Buildings	202									
16. Improvements Other than Buildings	203									
17. Equipment Other than Transportation/Food Service	204									
18. Construction in Progress	205									
19. Transportation Equipment	206									
20. Food Services Equipment	207									
21. Amount Available in Debt Service Funds	304									
22. Amount to be Provided for Payment of Bonds	305									
23. Amount to be Provided for Payment of Long-Term Debt - Other	306									
<b>24. TOTAL CAPITAL ASSETS</b>										
<b>LIABILITIES</b>										
<b>CURRENT LIABILITIES (400)</b>										
25. Accrued Liabilities (Accrual Only) 3										
26. Corp. Personal Prop. Repl. Tax Anticipation Notes Payable	406									
27. Tax Anticipation Warrants Payable	407									
28. Tax Anticipation Notes Payable	408									
29. Teachers'/Employees' Orders Payable	409									
30. State Aid Anticipation Certificates Payable	410									
31. Loan from Educational Fund	431									
32. Loan from Operations & Maintenance Fund	432									
33. Loan from Transportation Fund	433									
34. Loan from Working Cash Fund	434									
35. Payroll Deductions Payable	450									
36. Deferred Revenue ( Accrual Only)	474									
37. Due to Activity Fund Organizations	480									
38. Other Current Liabilities (Describe & Itemize)	499	(24,861)								
<b>LONG-TERM LIABILITIES (500)</b>										
39. Bonds Payable	501									
40. Other Long-Term Liabilities	599									
<b>41. TOTAL LIABILITIES</b>		<b>(24,861)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
42. Reserved Fund Balance	703	1,605,814		3,266,384			1,467,658			
43. Unreserved Fund Balance	704	9,892,709	2,591,981		1,024,064	249,822		4,806,100		
44. Investments in General Fixed Assets	705									
<b>45. TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>11,473,662</b>	<b>2,591,981</b>	<b>3,266,384</b>	<b>1,024,064</b>	<b>249,822</b>	<b>1,467,658</b>	<b>4,806,100</b>	<b>0</b>	<b>0</b>

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2008**

ASSETS	Acct. #	Agency Fund	Account Groups	
			General Fixed Assets	General Long-Term Debt
<b>CURRENT ASSETS (100)</b>				
1. Cash (Accounts 101 through 105) <sup>1</sup>				
2. Other Accrued Assets (Accrual only) (Describe & Itemize) 2				
3. Taxes Receivable (Accrual only)	110			
4. Accounts Receivable (Accrual only)	120			
5. Loan to Educational Fund	151			
6. Loan to Operations & Maintenance Fund	152			
7. Loan to Transportation Fund	153			
8. Loan to Fire Prevention & Safety Fund	154			
9. Loan to Other Funds	155			
10. Inventory	170			
11. Investments	180			
12. Other Current Assets (Describe & Itemize)	199			
<b>13. TOTAL CURRENT ASSETS</b>		<b>0</b>		
<b>CAPITAL ASSETS (200)</b>				
14. Land	201		5,253,506	
15. Buildings	202		70,955,362	
16. Improvements Other than Buildings	203		1,623,649	
17. Equipment Other than Transportation/Food Service	204		3,251,042	
18. Construction in Progress	205			
19. Transportation Equipment	206			
20. Food Services Equipment	207			
21. Amount Available in Debt Service Funds	304			3,266,384
22. Amount to be Provided for Payment of Bonds	305			48,355,063
23. Amount to be Provided for Payment of Long-Term Debt - Other	306			99,187
<b>24. TOTAL CAPITAL ASSETS</b>			<b>81,083,559</b>	<b>51,720,634</b>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES (400)</b>				
25. Accrued Liabilities (Accrual Only) 3				
26. Corp. Personal Prop. Repl. Tax Anticipation Notes Payable	406			
27. Tax Anticipation Warrants Payable	407			
28. Tax Anticipation Notes Payable	408			
29. Teachers'/Employees' Orders Payable	409			
30. State Aid Anticipation Certificates Payable	410			
31. Loan from Educational Fund	431			
32. Loan from Operations & Maintenance Fund	432			
33. Loan from Transportation Fund	433			
34. Loan from Working Cash Fund	434			
35. Payroll Deductions Payable	450			
36. Deferred Revenue ( Accrual Only)	474			
37. Due to Activity Fund Organizations	480			
38. Other Current Liabilities (Describe & Itemize)	499			
<b>LONG-TERM LIABILITIES (500)</b>				
39. Bonds Payable	501			51,621,447
40. Other Long-Term Liabilities	599			99,187
<b>41. TOTAL LIABILITIES</b>		<b>0</b>		<b>51,720,634</b>
42. Reserved Fund Balance	703			
43. Unreserved Fund Balance	704			
44. Investments in General Fixed Assets	705		81,083,559	
<b>45. TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>0</b>	<b>81,083,559</b>	<b>51,720,634</b>

STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE  
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2008

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES</b>										
1. Local Sources	1000	13,168,034	2,101,335	3,325,918	113,528	545,292	1,024,899	0	0	0
2. Flow-Through Receipts/Revenues from One LEA to Another LEA	2000	0	0		0	0				
3. State Sources	3000	914,503	48,453	0	424,681	0	0	0	0	0
4. Federal Sources	4000	918,491	0	0	0	0	0	0	0	0
5. Total Direct Receipts/Revenues		15,001,028	2,149,788	3,325,918	538,209	545,292	1,024,899	0	0	0
6. Receipts/Revenues for "On Behalf" Payments <sup>4</sup>	3998	1,265,992								5
7. Total Receipts/Revenues		16,267,020	2,149,788	3,325,918	538,209	545,292	1,024,899	0	0	5
<b>DISBURSEMENTS/EXPENDITURES</b>										
8. Instruction	1000	11,465,659				177,359				
9. Support Services	2000	4,009,250	2,020,261		1,147,294	274,622	14,990,527			0
10. Community Services	3000	0	0		0	0				0
11. Nonprogrammed Charges	4000	0	0	0	0	0	0			0
12. Debt Service	5000	0	21,031	3,166,402	0	0			0	0
13. Total Direct Disbursements/Expenditures		15,474,909	2,041,292	3,166,402	1,147,294	451,981	14,990,527		0	0
14. Disbursements/Expenditures for "On Behalf" Payments <sup>4</sup>	4180	1,265,992	0	0	0	0	0		0	5
15. Total Disbursements/Expenditures		16,740,901	2,041,292	3,166,402	1,147,294	451,981	14,990,527		0	5
16. Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>5</sup>		(473,881)	108,496	159,516	(609,085)	93,311	(13,965,628)	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>										
<b>OTHER FINANCING SOURCES (7000)</b>										
<b>TRANSFER FROM OTHER FUNDS (7100)</b>										
17. Permanent Transfer from Working Cash Fund - Abolishment (Sec. 20-8)	7110	250,000								
18. Permanent Transfer from Working Cash Fund - Interest (Sec. 20-5)	7120									
19. Permanent Transfer (Sec. 17-2A)	7130									
20. Permanent Transfer of Interest (Sec. 10-22.44)	7140									
21. Permanent Transfer from Site & Construction/Capital Improvement Fund (Sec. 10-22.14)	7150									
22. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Tax Proceeds & Int. Earnings (Sec. 17-2.11) <sup>6</sup>	7160									
23. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Bond Proceeds and Int. Earnings (Sec. 10-22.14) <sup>6</sup>	7170									
24. Permanent Transfer from Working Cash Fund - Abatement (Sec. 20-9)	7180									
<b>SALE OF BONDS (7200)</b>										
25. Principal on Bonds Sold (Amount of Original Issue)	7210									
26. Premium on Bonds Sold	7220									
27. Accrued Interest on Bonds Sold	7230									
28. Sale or Compensation for Fixed Assets <sup>7</sup> (Section 2-3.12 & 17-2.11)	7300									
29. School Technology Revolving Loan Program (STRLP)	7500									
30. Other Sources (Describe & Itemize)	7900		113,177							
31. Total Other Financing Sources		250,000	113,177	0	0	0	0	0	0	0
<b>OTHER FINANCING USES (8000)</b>										
<b>TRANSFER TO OTHER FUNDS (8100)</b>										



**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE  
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2008**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
32. Permanent Transfer from Working Cash Fund-Abolishment (Sec. 20-8)	8110							250,000		
33. Permanent Transfer from Working Cash Fund - Interest (Sec. 20-5)	8120						0			
34. Permanent Transfer (Sec. 17-2A)	8130									
35. Permanent Transfer of Interest (Sec. 10-22.44)	8140									
36. Permanent Transfer from Site & Construction/Capital Improvement Fund (Sec. 10-22.14)	8150						0			
37. Permanent Transfer of Excess Accumulated Fire Prev. & Safety Tax Proceeds & Interest Earnings (Sec. 17-2.11)	8160									0
38. Permanent Transfer of Excess Accumulated Fire Prev. & Safety Bond Proceeds and Interest Earnings (Sec. 10-22.14)	8170									0
39. Permanent Transfer of Working Cash Fund-Abatement (Sec. 20-9)	8180						0			
40. Other Uses (Describe & Itemize)	8190									
<b>41. Total Other Financing Uses</b>		0	0	0	0	0	0	250,000	0	0
<b>42. Total Other Financing Sources and (Uses) <sup>8</sup></b>		250,000	113,177	0	0	0	0	(250,000)	0	0
43. Excess of Receipts/Revenues and Other Financing Sources (Over/Under) Expenditures/Disbursements and Other Financing Uses		(223,881)	221,673	159,516	(609,085)	93,311	(13,965,628)	(250,000)	0	0
<b>44. Fund Balances - July 1, 2007</b>		11,722,404	2,370,308	3,106,868	1,633,149	156,511	15,433,286	5,056,100		
45. Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
<b>46. Fund Balances - June 30, 2008</b>		11,498,523	2,591,981	3,266,384	1,024,064	249,822	1,467,658	4,806,100	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2008

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>		<b>1000</b>								
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
1. General Levy <sup>9</sup>	1110	10,759,778	1,997,710	3,202,700	113,528	279,499				
2. Tort Immunity Levy	1120									
3. Leasing Levy <sup>10</sup>	1130									
4. Special Education Levy	1140	161,133				239,964				
5. Social Security/Medicare Only Levy	1150									
6. Area Vocational Construction Levy	1160									
7. Summer School Levy	1170									
8. Other Tax Levies (Describe & Itemize)	1190									
<b>9. Total Ad Valorem Taxes Levied By LEA</b>		<b>10,920,911</b>	<b>1,997,710</b>	<b>3,202,700</b>	<b>113,528</b>	<b>519,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS IN LIEU OF TAXES</b>										
10. Mobile Home Privilege Tax	1210									
11. Payments from Local Housing Authorities	1220									
12. Corporate Personal Property Replacement Taxes <sup>11</sup>	1230	421,278				22,973				
13. Other Payments in Lieu of Taxes	1290	82,402				175				
<b>14. Total Payments in Lieu of Taxes</b>		<b>503,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>										
15. Regular Tuition from Pupils or Parents	1311									
16. Regular Tuition from Other LEAs	1312									
17. Regular Tuition from Other Sources	1313									
18. Summer School Tuition from Pupils or Parents	1321									
19. Summer School Tuition from Other LEAs	1322									
20. Summer School Tuition from Other Sources	1323									
21. Vocational Tuition from Pupils or Parents	1331									
22. Vocational Tuition from Other LEAs	1332									
23. Vocational Tuition from Other Sources	1333									
24. Special Education Tuition from Pupils or Parents	1341									
25. Special Education Tuition from Other LEAs	1342									
26. Special Education Tuition from Other Sources	1343									
27. Adult Tuition from Pupils or Parents	1351									
28. Adult Tuition from Other LEAs	1352									
29. Adult Tuition from Other Sources	1353									
<b>30. Total Tuition</b>		<b>0</b>								
<b>TRANSPORTATION FEES</b>										
31. Regular Transportation Fees from Pupils or Parents	1411									
32. Regular Transportation Fees from Other LEAs	1412									
33. Regular Transportation Fees from Private Sources	1413									
34. Regular Transportation Fees from Co-curricular Activities	1415									
35. Summer School Transportation Fees from Pupils or Parents	1421									
36. Summer School Transportation Fees from Other LEAs	1422									
37. Summer School Transportation Fees from Other Sources	1423									
38. Vocational Transportation Fees from Pupils or Parents	1431									
39. Vocational Transportation Fees from Other LEAs	1432									
40. Vocational Transportation Fees from Other Sources	1433									
41. Special Ed. Transportation Fees from Pupils or Parents	1441									
42. Special Ed. Transportation Fees from Other LEAs	1442									
43. Special Ed. Transportation Fees from Other Sources	1443									
44. Adult Transportation Fees from Pupils or Parents	1451									
45. Adult Transportation Fees from Other LEAs	1452									
46. Adult Transportation Fees from Other Sources	1453									
<b>47. Total Transportation Fees</b>					<b>0</b>					

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>EARNINGS ON INVESTMENTS</b>										
48. Interest on Investments	1510	805,516	3,559	123,218		2,681	993,877			
49. Gain or Loss on Sale of Investments	1520									
<b>50. Total Earnings on Investments</b>		<b>805,516</b>	<b>3,559</b>	<b>123,218</b>	<b>0</b>	<b>2,681</b>	<b>993,877</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FOOD SERVICE</b>										
51. Sales to Pupils - Lunch	1611	85,874								
52. Sales to Pupils - Breakfast	1612									
53. Sales to Pupils - A la Carte	1613	350,470								
54. Sales to Pupils - Other	1614	218								
55. Sales to Adults	1620	32,572								
56. Other Food Service	1690									
<b>57. Total Food Service</b>		<b>469,134</b>								
<b>PUPIL ACTIVITIES</b>										
58. Admissions - Athletic	1711	21,746								
59. Admissions - Other (Describe & Itemize)	1719									
60. Fees	1720	266,215								
61. Book Store Sales	1730									
62. Other Pupil Activity Revenue (Describe & Itemize)	1790									
<b>63. Total Pupil Activities</b>		<b>287,961</b>	<b>0</b>							
<b>TEXTBOOKS</b>										
64. Rentals - Regular Textbooks	1811	132,660								
65. Rentals - Summer School Textbooks	1812									
66. Rentals - Adult/Continuing Education Textbooks	1813									
67. Rentals - Other (Describe & Itemize)	1819	2,425								
68. Sales - Regular Textbooks	1821									
69. Sales - Summer School Textbooks	1822									
70. Sales - Adult/Continuing Education Textbooks	1823									
71. Sales - Other (Describe & Itemize)	1829									
72. Other (Describe & Itemize)	1890									
<b>73. Total Textbooks</b>		<b>135,085</b>								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
74. Rentals	1910		28,772							
75. Contributions and Donations from Private Sources	1920		35,847							
76. Services Provided Other LEAs	1940									
77. Refund of Prior Years' Expenditures	1950									
78. Payment from Other LEAs	1991	9,945								
79. Sale of Vocational Projects	1992									
80. Local Fees	1993									
81. Other (Describe & Itemize)	1999	35,802	35,447				31,022			
<b>82. Total Other Revenue from Local Sources</b>		<b>45,747</b>	<b>100,066</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,022</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>83. Total Receipts/Revenues from Local Sources</b> (Total lines 9, 14, 30, 47, 50, 57, 63, 73 & 82)		<b>13,168,034</b>	<b>2,101,335</b>	<b>3,325,918</b>	<b>113,528</b>	<b>545,292</b>	<b>1,024,899</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>										
<b>84. Flow-through Revenue from State Sources</b>	<b>2100</b>									
85. Flow-through Revenue from Federal Sources	2200									
86. Other Flow-Through (Describe & Itemize)	2300									
<b>87. Total Flow-Through Receipts/Revenues From One LEA to Another LEA</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>	<b>3000</b>									
<b>UNRESTRICTED GRANTS-IN-AID</b>										
88. General State Aid- Sec. 18-8.05	3001	554,495								
89. General State Aid Hold Harmless/Supplemental	3002									
90. Reorganization Incentives	3005									
91. Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
<b>92. Total Unrestricted Grants-In-Aid</b>		<b>554,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID</b>										
<b>SPECIAL EDUCATION</b>										
93. Special Education - Private Facility Tuition	3100	16,077								
94. Special Education - Extraordinary	3105	127,618								
95. Special Education - Personnel	3110	141,428								
96. Special Education - Orphanage - Individual	3120									
97. Special Education - Orphanage - Summer	3130									
98. Special Education - Summer School	3145	583								
99. Special Education - Other (Describe & Itemize)	3199									
<b>100. Total Special Education</b>		<b>285,706</b>	<b>0</b>		<b>0</b>					
<b>VOCATIONAL EDUCATION</b>										
101. Vocational Education - Tech. Prep.	3200									
102. Vocational Education - Coordination Grants	3210									
103. Vocational Education - Formula	3215									
104. Vocational Education - Jobs for Illinois Graduates	3217									
105. Vocational Education - Secondary Program Improvement	3220									
106. Vocational Education - WECEP	3225	26,063								
107. Vocational Education - Elem. Career Development Program	3275									
108. Vocational Education - Other (Describe & Itemize)	3299									
<b>109. Total Vocational Education</b>		<b>26,063</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>BILINGUAL</b>										
110. Bilingual Education - Downstate - TPI	3305									
111. Bilingual Education - Downstate - TBE	3310									
<b>112. Total Bilingual Education</b>		<b>0</b>				<b>0</b>				
113. Gifted Education	3350									
114. State Free Lunch & Breakfast	3360	313								
115. School Breakfast Initiative	3365									
116. Driver Education	3370	46,863								
117. Adult Education from Community College Board	3410									
118. Adult Education - Other (Describe & Itemize)	3499									
<b>TRANSPORTATION</b>										
119. Transportation - Regular/Vocational	3500				14,946					
120. Transportation - Special Education	3510				409,735					
121. Transportation - Other (Describe & Itemize)	3599									
<b>122. Total Transportation</b>		<b>0</b>	<b>0</b>		<b>424,681</b>	<b>0</b>				
123. Learning Improvement - Change Grants	3610									
124. Scientific Literacy	3660									
125. Truant Alternative/Optional Education	3695									
126. Early Childhood - Block Grant	3705									
127. Reading Improvement Block Grant	3715									
128. Reading Improvement Block Grant - Reading Recovery	3720									
129. Chicago General Education Block Grant	3766									
130. Chicago Educational Services Block Grant	3767									

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2008

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
131. School Safety & Educational Improvement Block Grant	3775		48,453							
132. Technology - Closing the Gaps	3792									
133. State Library Grant	3800	1,063								
134. Illinois Arts Council Grants	3801									
135. Illinois Scholars Program	3803									
136. Illinois Occupational Information Coordinating Committee	3806									
137. Project Success	3807									
138. IDOT Safety	3808									
139. IDOT Alcohol Awareness	3809									
140. State Charter Schools	3815									
141. Summer Bridges	3825									
142. Academic Early Warning List	3830									
143. Infrastructure Improvements - Planning/Construction	3920									
144. School Infrastructure - Maintenance Projects	3925									
145. Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
<b>146. Total Restricted Grants-In-Aid</b> (Total of lines 100, 109, 112-118, 122-145)		360,008	48,453	0	424,681	0	0	0	0	0
<b>147. Total Receipts from State Sources</b> (Total of lines 92 & 146)		914,503	48,453	0	424,681	0	0	0	0	0
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>									
<b>UNRESTRICTED GRANTS IN AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
148. Federal Impact Aid	4001	648,071								
149. Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt.	4009									
<b>150. Total Unrestricted Grants-In-Aid Received Directly from the Federal Government</b>		648,071	0	0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT</b>										
151. Emergency School Assistance Act	4025									
152. ESEA - Title VII - Bilingual	4030									
153. ESEA - Title VI - Excellence in Education	4035									
154. Community Action Program - OEO	4040									
155. Head Start	4045									
156. Construction (Impact Aid)	4050									
157. EPA Grant Proceeds (Life/Safety Purposes Only)	4055									
158. MAGNET	4060									
159. Other Restricted Grants-In-Aid Received Directly From Federal Govt. (Describe & Itemize)	4099									
<b>160. Total Restricted Grants-In-Aid Received Directly From Federal Government</b>		0	0		0	0	0			0
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>										
<b>TITLE V</b>										
161. Title V - Innovation and Flexibility Formula	4100	1,625								
162. Title V - LEA Projects	4105									
163. Title V - Rural & Low Income Schools	4107									
164. Title V - Class Size Reduction	4110									
165. Title V - State Assessments	4120									
166. Title V - Other (Describe & Itemize)	4199									
<b>167. Total Title V</b>		1,625	0		0	0				
<b>FOOD SERVICE</b>										
168. National School Lunch Program	4210	11,189								
169. Special Milk Program	4215									
170. School Breakfast Program	4220									
171. Summer Food Service Admin/Program	4225									

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
172. Child & Adult Care Food Program	4226									
173. Food Service - Other (Describe & Itemize)	4299									
<b>174. Total Food Service</b>		<b>11,189</b>								
<b>TITLE I</b>										
175. Title I - Low Income	4300	17,186								
176. Title I - Low Income - Neglected, Private	4305									
177. Title I - Capital Expenses	4325									
178. Title I - School Improvement	4331									
179. Title I - Comprehensive School Reform	4332									
180. Title I - Reading First	4334									
181. Title I - Even Start	4335									
182. Title I - Migrant Education	4340									
183. Title I - Other (Describe & Itemize)	4399									
<b>184. Total Title I</b>		<b>17,186</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>TITLE IV</b>										
185. Title IV - Safe & Drug Free Schools - Formula	4400	3,621								
186. Title IV - Safe & Drug Free Schools - Violence Prevention	4406									
187. Title IV - Community Service	4420									
188. Title IV - 21st Century	4421									
189. Title IV - Other (Describe & Itemize)	4499									
<b>190. Total Title IV</b>		<b>3,621</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>FEDERAL SPECIAL EDUCATION</b>										
191. Fed - Spec Education - Preschool Flow-Through	4600									
192. Fed - Spec Education - Preschool Discretionary	4605									
193. Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	203,962								
194. Fed - Spec Education - IDEA - Room & Board	4625									
195. Fed - Spec Education - IDEA - Discretionary	4630									
196. Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
<b>197. Total Federal - Special Education</b>		<b>203,962</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>VOCATIONAL EDUCATION - (VE) PERKINS</b>										
198. VE - Perkins - Title IIA State Leadership	4720									
199. VE - Perkins - Title IIC Secondary	4745									
200. VE - Perkins - Title IIC - Postsecondary/Adult	4750									
201. VE - Perkins - Title IIIE - Tech. Prep.	4770									
202. VE - Education to Careers - Implementation (DOL)	4777									
203. VE - Other (Describe & Itemize)	4799									
<b>204. Total Vocational Education</b>		<b>0</b>	<b>0</b>			<b>0</b>				
205. Federal - Adult Education	4810									
206. Emergency Immigrant Assistance	4905									
207. Title III - English Language Acquisition	4909									
208. Learn & Serve America	4910									
209. McKinney Education for Homeless Children	4920									
210. Title II - Eisenhower Professional Development Formula	4930	19,388								
211. Title II - Teacher Quality	4932									
212. Goals 2000	4945									
213. Goals 2000 - Leadership	4946									
214. Department of Rehabilitation Services	4950									
215. Federal Charter Schools	4960									
216. School Renovation	4980									
217. IDEA Part B - Supplemental Activities	4981									
218. School Renovation - Technology	4982									
219. Federal Emergency Management Aid (FEMA/IEMA)	4990									
220. Medicaid Matching Funds - Administrative Outreach	4991	13,267								

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
221. Medicaid Matching Funds - Fee-for-Service Program	4992									
222. Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	182								
<b>223. Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b> (Total of Lines 167, 174, 184, 190, 197, 204-222)		270,420	0		0	0	0		0	0
<b>224. Total Receipts/Revenues from Federal Sources</b> (Total of Lines 150, 160, 223)		918,491	0	0	0	0	0	0	0	0
<b>225. Total Direct Receipts/Revenues</b> (Total of Lines 83, 87, 147 & 224)		15,001,028	2,149,788	3,325,918	538,209	545,292	1,024,899	0	0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>INSTRUCTION (ED)</b>											
1. Regular Programs	1100	5,823,735	1,487,899	325,846	416,962	57,336	51,495		1,872	8,165,145	8,261,290
2. Special Education Programs (Functions 1200-1220)	1200	754,659	183,827	4,067	21,292	8,046			558,359	1,530,250	1,508,414
3. Educationally Deprived/Remedial Programs	1250									0	
4. Adult/Continuing Education Programs	1300									0	
5. Vocational Programs	1400	564,646	155,360	1,626	16,042		2,069		73,633	813,376	844,260
6. Interscholastic Programs	1500	595,738	87,435	136,877	46,745	12,995	49,481			929,271	889,824
7. Summer School Programs	1600	24,722	2,895							27,617	26,468
8. Gifted Programs	1650									0	
9. Bilingual Programs	1800									0	
10. Truant Alternative & Optional Programs	1900									0	2,000
<b>11. Total Instruction</b> <sup>12</sup>		<b>7,763,500</b>	<b>1,917,416</b>	<b>468,416</b>	<b>501,041</b>	<b>78,377</b>	<b>103,045</b>		<b>633,864</b>	<b>11,465,659</b>	<b>11,532,256</b>
<b>SUPPORT SERVICES (ED)</b>											
<b>Support Services - Pupils</b>											
12. Attendance & Social Work Services	2110	324,930	74,865	994	250					401,039	422,652
13. Guidance Services	2120	516,959	84,810	2,565	4,503	1,000	241			610,078	511,362
14. Health Services	2130	44,852	11,532		719		150			57,253	58,345
15. Psychological Services	2140	161,441	25,658	6,301	1,016					194,416	203,622
16. Speech Pathology & Audiology Services	2150									0	
17. Other Support Services - Pupils (Describe & Itemize)	2190									0	
<b>18. Total Support Services - Pupils</b>		<b>1,048,182</b>	<b>196,865</b>	<b>9,860</b>	<b>6,488</b>	<b>1,000</b>	<b>391</b>			<b>1,262,786</b>	<b>1,195,981</b>
<b>Support Services - Instructional Staff</b>											
19. Improvement of Instruction Services	2210			8,102	23,858					31,960	11,000
20. Educational Media Services	2220	124,418	24,596	14,856	22,612	7,252	170			193,904	188,152
21. Assessment & Testing	2230									0	
<b>22. Total Support Services - Instructional Staff</b>		<b>124,418</b>	<b>24,596</b>	<b>22,958</b>	<b>46,470</b>	<b>7,252</b>	<b>170</b>			<b>225,864</b>	<b>199,152</b>
<b>Support Services - General Administration</b>											
23. Board of Education Services	2310	1,193		212,814	25,369		14,027			253,403	213,000
24. Executive Administration Services	2320	243,735	59,271	85,832	26,561	1,910	4,162			421,471	419,561
25. Service Area Administrative Services	2330									0	
<b>26. Total Support Services - General Administration</b>		<b>244,928</b>	<b>59,271</b>	<b>298,646</b>	<b>51,930</b>	<b>1,910</b>	<b>18,189</b>			<b>674,874</b>	<b>632,561</b>
<b>Support Services - School Administration</b>											
27. Office of the Principal Services	2410	531,353	122,558	94,466	35,254	7,028	42,824			833,483	860,488
28. Other Support Services - School Administration (Describe & Itemize)	2490									0	
<b>29. Total Support Services - School Administration</b>		<b>531,353</b>	<b>122,558</b>	<b>94,466</b>	<b>35,254</b>	<b>7,028</b>	<b>42,824</b>			<b>833,483</b>	<b>860,488</b>
<b>Support Services - Business</b>											
30. Direction of Business Support Services	2510									0	
31. Fiscal Services	2520	176,574	49,607	26,197	21,155	9,269	375			283,177	283,210
32. Operation & Maintenance of Plant Services	2540			193,445						193,445	
33. Pupil Transportation Services	2550									0	
34. Food Services	2560	184,499	11,098	3,633	271,438					470,668	499,721
35. Internal Services	2570									0	
<b>36. Total Support Services - Business</b>		<b>361,073</b>	<b>60,705</b>	<b>223,275</b>	<b>292,593</b>	<b>9,269</b>	<b>375</b>			<b>947,290</b>	<b>782,931</b>
<b>Support Services - Central</b>											
37. Direction of Central Support Services	2610									0	
38. Planning, Research, Development, & Evaluation Services	2620									0	
39. Information Services	2630									0	
40. Staff Services	2640									0	
41. Data Processing Services	2660	33,640	5,756	9,300	489	15,768				64,953	46,916
<b>42. Total Support Services - Central</b>		<b>33,640</b>	<b>5,756</b>	<b>9,300</b>	<b>489</b>	<b>15,768</b>	<b>0</b>			<b>64,953</b>	<b>46,916</b>
43. Other Support Services (Describe & Itemize)	2900									0	
<b>44. Total Support Services</b> (Total Lines 18, 22, 26, 29, 36, 42 & 43)		<b>2,343,594</b>	<b>469,751</b>	<b>658,505</b>	<b>433,224</b>	<b>42,227</b>	<b>61,949</b>			<b>4,009,250</b>	<b>3,718,029</b>



**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>45. COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0	
<b>NONPROGRAMMED CHARGES (ED)</b>	<b>4000</b>										
<b>Payments to Other Government Units (In-State)</b>	<b>4100</b>										
46. Payments for Regular Programs	4110									0	
47. Payments for Special Education Programs	4120									0	
48. Payments for Adult/Continuing Education Programs	4130									0	
49. Payments for Vocational Education Programs	4140									0	
50. Payments for Community College Programs	4170									0	
51. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>52. Total Payments to Other Govt. Units (In-State)</b>				0			0	0	0	0	0
<b>53. PAYMENTS TO OTHER GOVT. UNITS (OUT-OF-STATE)</b>	<b>4200</b>									0	
<b>54. Total Nonprogrammed Charges (Total Lines 52 &amp; 53)</b>				0			0	0	0	0	0
<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
<b>Debt Service - Interest</b>	<b>5100</b>										
55. Tax Anticipation Warrants	5110									0	
56. Tax Anticipation Notes	5120									0	
57. Teachers/Employees' Orders	5130									0	
58. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0	
59. State Aid Anticipation Certificates	5160									0	
60. Other (Describe & Itemize)	5190									0	
<b>61. Total Debt Service - Interest</b>							0			0	0
<b>62. Debt Service - Lease/Purchase Principal Retired <sup>13</sup></b>	<b>5300</b>									0	
<b>63. Total Debt Services (Total Lines 61 &amp; 62)</b>							0			0	0
<b>64. PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
<b>65. Total Direct Disbursements/Expenditures (Total Lines 11, 44, 45, 54, 63 &amp; 64)</b>		10,107,094	2,387,167	1,126,921	934,265	120,604	164,994	0	633,864	15,474,909	15,250,285
<b>66. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(473,881)	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
<b>Support Services - Pupils</b>	<b>2100</b>										
67. Other Support Services - Pupils (Describe & Itemize)	2190									0	
<b>Support Services - Business</b>	<b>2500</b>										
68. Direction of Business Support Services	2510									0	
69. Facilities Acquisition & Construction Services	2530									0	
70. Operation & Maintenance of Plant Services	2540	874,124	126,910	541,809	152,294	322,213	2,911			2,020,261	2,010,828
71. Pupil Transportation Services	2550									0	
72. Food Services	2560									0	
<b>73. Total Support Services - Business</b>		<b>874,124</b>	<b>126,910</b>	<b>541,809</b>	<b>152,294</b>	<b>322,213</b>	<b>2,911</b>			<b>2,020,261</b>	<b>2,010,828</b>
<b>74. Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0	
<b>75. Total Support Services (Total Lines 67, 73 &amp; 74)</b>		<b>874,124</b>	<b>126,910</b>	<b>541,809</b>	<b>152,294</b>	<b>322,213</b>	<b>2,911</b>			<b>2,020,261</b>	<b>2,010,828</b>
<b>76. COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
<b>NONPROGRAMMED CHARGES (O&amp;M)</b>											
<b>Payments to Other Govt. Units (In-State)</b>	<b>4100</b>										
77. Payments for Special Education Programs	4120									0	
78. Payments for Vocational Education Programs	4140									0	
79. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>80. Total Payments to Other Govt. Units (In-State)</b>				0			0	0		0	0
<b>81. Payments to Other Govt. Units (Out of State)</b>	<b>4200</b>									0	
<b>82. Total Nonprogrammed Charges (Total Lines 80 &amp; 81)</b>				0			0	0		0	0
<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
<b>Debt Services - Interest</b>	<b>5100</b>										
83. Tax Anticipation Warrants	5110									0	
84. Tax Anticipation Notes	5120									0	
85. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0	
86. State Aid Anticipation Certificates	5160									0	
87. Other (Describe & Itemize)	5190						7,041			7,041	
<b>88. Total Debt Services - Interest</b>							<b>7,041</b>			<b>7,041</b>	<b>0</b>
<b>89. Debt Service - Lease/Purchase Principal Retired <sup>16</sup></b>	<b>5300</b>						13,990			13,990	
<b>90. Total Debt Services</b>							<b>21,031</b>			<b>21,031</b>	<b>0</b>
<b>91. PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
<b>92. Total Direct Disbursements/Expenditures (Total Lines 75, 76, 82, 90, 91)</b>		<b>874,124</b>	<b>126,910</b>	<b>541,809</b>	<b>152,294</b>	<b>322,213</b>	<b>23,942</b>	<b>0</b>		<b>2,041,292</b>	<b>2,010,828</b>
<b>93. Excess (Deficiency) of Receipts/Revenues\Over Disbursements/Expenditures</b>										<b>108,496</b>	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>30 - BOND &amp; INTEREST FUND (B&amp;I)</b>											
<b>NONPROGRAMMED CHARGES (B&amp;I)</b>	<b>4000</b>										
94. Payments to Other Govt. Units (In-State)	4100									0	
<b>95. Total Nonprogrammed Charges</b>								0		0	0
<b>DEBT SERVICES (B&amp;I)</b>	<b>5000</b>										
<b>Debt Service - Interest</b>	<b>5100</b>										
96. Tax Anticipation Warrants	5110									0	
97. Tax Anticipation Notes	5120									0	
98. Bonds	5140						2,678,620			2,678,620	
99. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0	
100. State Aid Anticipation Certificates	5160									0	
101. Other (Describe & Itemize)	5190									0	
<b>102. Total Debt Services - Interest</b>							2,678,620			2,678,620	0
<b>103. Debt Service - Bond Principal Retired</b>	<b>5200</b>						487,782			487,782	
<b>104. Debt Service - Other (Describe &amp; Itemize)</b>	<b>5900</b>									0	
<b>105. Total Debt Services (Total of Lines 102, 103 &amp; 104)</b>				0			3,166,402	0		3,166,402	0
<b>106. PROVISION FOR CONTINGENCIES (B&amp;I)</b>	<b>6000</b>										
<b>107. Total Disbursements/ Expenditures (Total of Lines 95, 105 &amp; 106)</b>				0			3,166,402	0		3,166,402	0
<b>108. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										159,516	
<b>40 - TRANSPORTATION FUND (TR)</b>											
<b>SUPPORT SERVICES (TR)</b>	<b>2000</b>										
<b>Support Services - Pupils</b>	<b>2100</b>										
109. Other Support Services Pupils (Describe & Itemize)	2190									0	
<b>Support Services - Business</b>	<b>2500</b>										
110. Pupil Transportation Services	2550			1,147,294						1,147,294	
111. Other Support Services (Describe & Itemize)	2900									0	
<b>112. Total Support Services</b>		0	0	1,147,294	0	0	0			1,147,294	0
<b>113. COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	
<b>NONPROGRAMMED CHARGES (TR)</b>											
<b>Payments to Other Govt. Units (In-State)</b>	<b>4100</b>										
114. Payments for Regular Programs	4110									0	
115. Payments for Special Education Programs	4120									0	
116. Payments for Adult/Continuing Education Programs	4130									0	
117. Payments for Vocational Education Programs	4140									0	
118. Payments for Community College Programs	4170									0	
119. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>120. Total Payments to Other Govt. Units (In-State)</b>				0			0	0		0	0
<b>121. Other Payments to Govt Units (Out-of-State) (Describe &amp; Itemize)</b>	<b>4200</b>									0	
<b>122. Total Nonprogrammed Charges</b>				0			0	0		0	0
<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
<b>Debt Service - Interest</b>	<b>5100</b>										
123. Tax Anticipation Warrants	5110									0	
124. Tax Anticipation Notes	5120									0	
125. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0	
126. State Aid Anticipation Certificates	5160									0	
127. Other (Describe & Itemize)	5190									0	
<b>128. Total Debt Services - Interest</b>							0			0	0
<b>129. Debt Services Lease/Purchase Principal Retired<sup>13</sup></b>	<b>5300</b>									0	
<b>130. Total Debt Services</b>							0			0	0
<b>131. PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										
<b>132. Total Disbursements/ Expenditures (Total Lines 112, 113, 122, 130 &amp; 131)</b>		0	0	1,147,294	0	0	0	0		1,147,294	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
133. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(609,085)	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
134. Regular Programs	1100		177,359							177,359	173,706
135. Special Education Programs (Functions 1200-1220)	1200									0	
136. Educationally Deprived/Remedial Programs	1250									0	
137. Adult/Continuing Education Programs	1300									0	
138. Vocational Programs	1400									0	
139. Interscholastic Programs	1500									0	
140. Summer School Programs	1600									0	
141. Gifted Programs	1650									0	
142. Bilingual Programs	1800									0	
143. Truants' Alternative & Optional Programs	1900									0	
<b>144. Total Instruction</b>			<b>177,359</b>							<b>177,359</b>	<b>173,706</b>
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
<b>Support Services - Pupils</b>	<b>2100</b>										
145. Attendance & Social Work Services	2110									0	
146. Guidance Services	2120									0	
147. Health Services	2130									0	
148. Psychological Services	2140									0	
149. Speech Pathology & Audiology Services	2150									0	
150. Other Support Services - Pupils (Describe & Itemize)	2190		274,622							274,622	278,878
<b>151. Total Support Services - Pupils</b>			<b>274,622</b>							<b>274,622</b>	<b>278,878</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>										
152. Improvement of Instruction Services	2210									0	
153. Educational Media Services	2220									0	
154. Assessment & Testing	2230									0	
<b>155. Total Support Services - Instructional Staff</b>			<b>0</b>							<b>0</b>	<b>0</b>
<b>Support Services - General Administration</b>	<b>2300</b>										
156. Board of Education Services	2310									0	
157. Executive Administration Services	2320									0	
158. Service Area Administrative Services	2330									0	
<b>159. Total Support Services - General Administration</b>			<b>0</b>							<b>0</b>	<b>0</b>
<b>Support Services - School Administration</b>	<b>2400</b>										
160. Office of the Principal Services	2410									0	
161. Other Support Services - School Administration (Describe & Itemize)	2490									0	
<b>162. Total Support Services - School Administration</b>			<b>0</b>							<b>0</b>	<b>0</b>
<b>Support Services - Business</b>	<b>2500</b>										
163. Direction of Business Support Services	2510									0	
164. Fiscal Services	2520									0	
165. Facilities Acquisition & Construction Services	2530									0	
166. Operation & Maintenance of Plant Services	2540									0	
167. Pupil Transportation Services	2550									0	
168. Food Services	2560									0	
169. Internal Services	2570									0	
<b>170. Total Support Services - Business</b>			<b>0</b>							<b>0</b>	<b>0</b>
<b>Support Services - Central</b>	<b>2600</b>										
171. Direction of Central Support Services	2610									0	
172. Planning, Research, Development, & Evaluation Services	2620									0	
173. Information Services	2630									0	
174. Staff Services	2640									0	
175. Data Processing Services	2660									0	
<b>176. Total Support Services - Central</b>			<b>0</b>							<b>0</b>	<b>0</b>
<b>177. Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>										
<b>178. Total Support Services (Total Lines 151 155, 159, 162, 170, 176 &amp; 177)</b>			<b>274,622</b>							<b>274,622</b>	<b>278,878</b>
<b>179. COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									<b>0</b>	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>NONPROGRAMMED CHARGES (MR/SS)</b>	<b>4000</b>										
180. Payments for Special Education Programs	4120									0	
181. Payments for Vocational Education Programs	4140									0	
<b>182. Total Nonprogrammed Charges</b>			0							0	0
<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
<b>Debt Services - Interest</b>	<b>5100</b>										
183. Tax Anticipation Warrants	5110									0	
184. Tax Anticipation Notes	5120									0	
185. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0	
186. State Aid Anticipation Certificates	5160									0	
187. Other (Describe & Itemize)	5190									0	
<b>188. Total Debt Services - Interest</b>							0			0	0
<b>189. PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
<b>190. Total Disbursements/Expenditures</b> (Total Lines 144, 178, 179, 182, 188 & 189)			451,981				0			451,981	452,584
<b>191. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										93,311	
<b>60 - SITE &amp; CONSTRUCTION/CAPITAL IMPROVEMENT FUND (S&amp;C/CI)</b>											
<b>SUPPORT SERVICES (S&amp;C/CI)</b>	<b>2000</b>										
<b>Support Services - Business</b>	<b>2500</b>										
192. Facilities Acquisition and Construction Services	2530						14,897,699			14,897,699	
193. Other Support Services (Describe & Itemize)	2900						92,828			92,828	
<b>194. Total Support Services</b>		0	0	0	0	0	14,990,527			14,990,527	0
<b>NONPROGRAMMED CHARGES (S&amp;C/CI)</b>	<b>4000</b>										
<b>Payments to Other Govt. Units (In-State)</b>	<b>4100</b>										
195. Payments for Special Education Programs	4120									0	
196. Payments for Vocational Education Programs	4140									0	
197. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>198. Total Payments to Other Govt. Units (In-State)</b>								0		0	0
<b>199. Payments to Other Govt. Units (Out-of-State)</b>	<b>4200</b>									0	
<b>200. Total Nonprogrammed Charges (Total Lines 198 &amp; 199)</b>								0		0	0
<b>201. PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
<b>202. Total Disbursements/ Expenditures</b> (Total Lines 194, 200 & 201)		0	0	0	0	0	14,990,527	0		14,990,527	0
<b>203. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(13,965,628)	
<b>80 - RENT FUND (RT)</b>											
<b>DEBT SERVICES (RT)</b>	<b>5000</b>										
<b>Debt Service - Interest</b>	<b>5100</b>										
204. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0	
205. State Aid Anticipation Certificates	5160									0	
206. Debt Service - Other (Describe & Itemize)	5900									0	
<b>207. Total Debt Services</b>				0			0	0		0	0
<b>208. Total Disbursements/Expenditures</b>				0			0	0		0	0
<b>209. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
<b>Support Services - Business</b>	<b>2500</b>										
210. Facilities Acquisition & Construction Services	2530									0	
211. Operation & Maintenance of Plant Services	2540									0	
<b>212. Total Support Services - Business</b>		0	0	0	0	0	0			0	0
213. Other Support Services (Describe & Itemize)	2900									0	
<b>214. Total Support Services (Total Lines 212 &amp; 213)</b>		0	0	0	0	0	0			0	0
<b>NONPROGRAMMED CHARGES (FP&amp;S)</b>	<b>4000</b>										
215. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>216. Total Nonprogrammed Charges</b>								0		0	0
<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
<b>Debt Service - Interest</b>	<b>5100</b>										
217. Tax Anticipation Warrants	5110									0	
<b>218. Total Debt Service - Interest</b>								0		0	0
<b>219. PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
<b>220. Total Disbursements/Expenditures</b> (Total Lines 214, 216, 218 & 219)		0	0	0	0	0	0	0		0	0
<b>221. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0	

<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
<b>Description</b>	<b>(A) TAXES RECEIVED 7-1-07 THRU 6-30-08 From 2007 Levy &amp; Prior Levies *</b>	<b>(B) TAXES RECEIVED FROM 2007 LEVY</b>	<b>(C) TAXES RECEIVED FROM 2006 &amp; Prior Levies (Col A - Col B)</b>	<b>(D) TOTAL ESTIMATED TAXES FROM 2007 LEVY</b>	<b>(E) ESTIMATED TAXES DUE FROM 2007 LEVY (Col D - Col B)</b>
1. Educational	10,759,778	5,256,681	5,503,097	5,614,917	358,236
2. Operations & Maintenance	1,997,710	964,470	1,033,240	1,072,395	107,925
3. Bond & Interest **	3,202,700	1,546,648	1,656,052	1,681,120	134,472
4. Transportation	113,528	113,528	0		(113,528)
5. Municipal Retirement	279,499	250,866	28,633	239,752	(11,114)
6. Working Cash	0		0		0
7. Rent	0		0		0
8. Capital Improvements	0		0		0
9. Tort Immunity	0		0		0
10. Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security and Specified Repairs	0		0		0
11. Leasing Levy	0		0		0
12. Special Education	401,097	77,997	323,100	86,422	8,425
13. Area Vocational Construction	0		0		0
14. Social Security/Medicare Only	0		0		0
15. Summer School	0		0		0
16. Other (Describe & Itemize)	0		0		0
<b>17. Totals</b>	<b>16,754,312</b>	<b>8,210,190</b>	<b>8,544,122</b>	<b>8,694,606</b>	<b>484,416</b>

\* The formulas in column A are unprotected so that they may be overridden when reporting on a ACCRUAL basis.

\*\* All tax receipts for debt service payments on bonds must be recorded on line 3 (Bond and Interest).

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Description	(A) Outstanding Beginning 07/01/07	(B) Issued 07/01/07 Through 06/30/08	(C) Retired 07/01/07 Through 06/30/08	(D) Outstanding Ending 06/30/08 *
<b>SCHEDULE OF CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES</b>	<i>* Must agree with Account No. 406, Page 5.</i>			
1. Total All Funds				0
<b>SCHEDULE OF TAX ANTICIPATION WARRANTS</b>	<i>* Must agree with Account No. 407, Page 5.</i>			
2. Educational Fund				0
3. Operations & Maintenance Fund				0
4. Bond & Interest Fund - Construction				0
5. Bond & Interest Fund - Working Cash				0
6. Bond & Interest Fund - Refunding Bonds				0
7. Transportation Fund				0
8. Municipal Retirement/Social Security Fund				0
9. Fire Prevention & Safety Fund				0
10. Other - (Describe & Itemize)				0
11. <b>Total</b>	0	0	0	0
<b>SCHEDULE OF TAX ANTICIPATION NOTES</b>	<i>* Must agree with Account No. 408, Page 5.</i>			
12. Educational Fund				0
13. Operations & Maintenance Fund				0
14. Fire Prevention & Safety Fund				0
15. Other - (Describe & Itemize)				0
16. <b>Total</b>	0	0	0	0
<b>SCHEDULE OF TEACHERS'/EMPLOYEES' ORDERS</b>	<i>* Must agree with Account No. 409, Page 5.</i>			
17. Total Educational, Operations & Maintenance and Transportation Funds				0
<b>SCHEDULE OF GENERAL STATE AID ANTICIPATION CERTIFICATES</b>	<i>* Must agree with Account No. 410, Page 5.</i>			
18. Total All Funds				0
<b>OTHER SHORT-TERM BORROWING</b>				
19. (Describe & Itemize)				0

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SCHEDULE OF BONDS PAYABLE									
	Issue (1)	Issue (2)	Issue (3)	Issue (4)	Issue (5)	Issue (6)	Issue (7)	Issue (8)	TOTAL
1. Fiscal Year of Bond Issue	1996	1999	2006						
a. Amount of Original Issue	19,199,931	5,300,000	45,320,000						
b. Type of Bond Issue *	6	6	6&3						
2. Bonds Outstanding 7-1-07 **	2,139,229	4,650,000	45,320,000						52,109,229
<b>ADD:</b>									
3. Bonds Issued 7-1-07 through 6-30-08									0
4. State reason for any difference with Page 8, Line 25	<b>Reason:</b> (Explain the difference here)								0
<b>LESS:</b>									
5. Bonds Retired 7-1-07 through 6-30-08	117,782	370,000							487,782
6. Bonds Defeased 7-1-07 through 6-30-08									0
7. Total Bonds Retired/Defeased	117,782	370,000	0	0	0	0	0	0	487,782
<b>EQUALS:</b>									
8. Bonds Outstanding 6-30-08	2,021,447	4,280,000	45,320,000	0	0	0	0	0	51,621,447
9. Amount to Be Provided to Retire Bonds***		3,696,847	44,658,216						48,355,063

\* Each type of bond issue must be identified separately with the amount:

- |                            |  |                |
|----------------------------|--|----------------|
| 1. Working Cash Fund Bonds | 4. Fire Prevention, Safety, Environmental and Energy Bonds | 7. Other _____ |
| 2. Funding Bonds           | 5. Tort Judgment Bonds                                     | 8. Other _____ |
| 3. Refunding Bonds         | 6. Building Bonds  | 9. Other _____ |

\*\* This total must agree with Page 24, Line 8, 2006-07 Annual Financial Report based on the *Illinois Program Accounting Manual for Local Education Agencies*. If more than one type of an individual bond issue, indicate percent of original issue that relates to each type.

\*\*\* This total must equal the amount on Page 6, Line 22.

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SCHEDULE OF RESTRICTED LOCAL TAX LEVIES ANALYSIS OF CHANGES IN CASH BASIS FUND BALANCE				
Description	ACCT #	(A) TORT IMMUNITY	(B) SPECIAL EDUCATION	(C) AREA VOCATIONAL CONSTRUCTION
<b>1. Cash Basis Fund Balance July 1, 2007 <sup>a</sup></b>		2,154,227		
2. Ad Valorem Taxes Received by LEA	1, 2, 4 or 5-1100		161,133	
3. Earnings on Investments <sup>b</sup>	1, 2, 4, 5 or 6-1500			
4. Sale of Bonds	1, 2, 4 or 6-7200			
5. Other Receipts from Local Sources (Describe & Itemize)				
6. Federal Impact Aid (PL 81-874)	4001			
<b>7. Total Receipts</b> (Total of Lines 2, 3, 4, 5 & 6)		0	161,133	0
<b>8. Total Amount Available</b> (Total of Lines 1 & 7)		2,154,227	161,133	0
9. Special Education			161,133	
10. Facilities Acquisition & Construction Services				
11. Tort Immunity <sup>c</sup>				
12. Other Disbursements (Describe & Itemize)				
13. Nonprogrammed Charges	1,2, 4 or 6-4000			
<b>14. Total Disbursements</b> (Total of Lines 9-13)		0	161,133	0
<b>15. Cash Basis Fund Balance June 30, 2008</b> (Line 8 minus Line 14) <sup>d</sup>		2,154,227	0	0

<sup>a</sup> Must agree with line 15, page 25, 2006-07 Illinois School District Annual Financial Report. If different, please explain.  
<sup>b</sup> The local education agency shall invest, within two working days, all monies not needed immediately for district operations (30 ILCS 225/1).  
<sup>c</sup> Tort Immunity expenditures should be reported on this line regardless of the fund/function used. Also see the schedule at right.  
<sup>d</sup> A deficit balance should only be reflected if tax anticipation warrants or notes are outstanding against the specific restricted tax levy due to late receipt of local taxes or if the district has a concurring legal opinion to reduce deficit with subsequent tax levy year's proceeds. A positive balance should be reflected as a "Reserved Fund Balance" on Page 5.

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SCHEDULE OF TORT IMMUNITY EXPENDITURES *					
1. <input type="checkbox"/> Yes <input type="checkbox"/> No	Has the entity established an Insurance reserve pursuant to 745 ILCS 10/9-103?				
If yes, list in the aggregate, the following:					
<table border="1"> <tr> <td>Total Claims Payments:</td> <td></td> </tr> <tr> <td>Total Reserve Remaining:</td> <td></td> </tr> </table>		Total Claims Payments:		Total Reserve Remaining:	
Total Claims Payments:					
Total Reserve Remaining:					
2. Using the following categories, list all other Tort Immunity expenditures not included in line 1 above. Include the total dollar amount for each category.					
a. Workers' Compensation Act and/or Workers' Occupational Disease Act	95,130				
b. Unemployment Insurance Act					
c. Insurance (Regular or Self-Insurance)	98,315				
d. Risk Management and Claims Service					
e. Judgments/Settlements					
f. Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					
g. Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					
h. Legal Services	114,520				
i. Principal and Interest on Tort Bonds					

\* All tort immunity expenditures must be reported using this schedule in accordance with 745 ILCS 10/9-103 and 107.

**FINANCIAL DATA TO ASSIST INDIRECT COST RATE DETERMINATION**

The source document for the computation of Indirect Cost Rates is the Illinois School District Annual Financial Report 2007-08 (ISBE Form 50-35). This schedule must be completed for all school districts.

**SECTION I [Restricted and Unrestricted Programs - All objects exclude capital outlay]**

With the exception of 4a, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

**A. Support Services - Direct Costs (1-2000) and (5-2000)**

1. Direction of Business Support Services (1-2510) and (5-2510)	\$	
2. Fiscal Services (1-2520) and (5-2520)	\$	
3. Operation and Maintenance of Plant Services (1, 2, and 5-2540)	\$	
4. Food Services (1-2560) <i>Must be less than Page 15, Line 34, Column 3 and 4.</i>	\$	271,438
<b>4a. Value of Commodities Received for Fiscal Year 2007</b>	\$	5,863
<i>Include the value of commodities when determining if an A-133 audit is required.</i>		
5. Internal Services (1-2570) and (5-2570)	\$	
6. Staff Services (1-2640) and (5-2640)	\$	
7. Data Processing Services (1-2660) and (5-2660)	\$	

**SECTION 2 [Severance Payments]**

Enter the disbursements/expenditures within each function for severance payments made in addition to regular salaries and wages for workers whose employment was terminated. Such amounts should include one-time payments made to retiring or terminated employees for accumulated sick and/or vacation days.

Fund	Function	Function Name	# of Employees Terminated	Severance Payments
1. ED, MR/SS	1000	<b>Instruction</b>		
		<b>Support Services:</b>		
2. ED, O&M, TR, MR/SS	2100	- Pupils		
3. ED, MR/SS	2200	- Instructional Staff		
4. ED, MR/SS	2300	- General Administration		
5. ED, MR/SS	2400	- School Administration		
6a. ED, MR/SS	2510	- Direction of Business Support Services		
6b. O&M	2510	- Direction of Business Support Services		
7. ED, O&M, MR/SS	2520	- Fiscal Services		
8. ED, O&M, MR/SS	2540	- Operations & Maintenance of Plant Services		
9. ED, O&M, TR, MR/SS	2550	- Pupil Transportation Services		
10. ED, MR/SS	2560	- Food Services		
11. ED, MR/SS	2570	- Internal Services		
12. ED, MR/SS	2610	- Direction of Central Support Services		
13. ED, MR/SS	2620	- Planning, Research, Dev., & Evaluation Serv.		
14. ED, MR/SS	2630	- Information Services		
15. ED, MR/SS	2640	- Staff Services		
16. ED, MR/SS	2660	- Data Processing Services		
17. ED, O&M, TR, MR/SS	2900	- Other Support Services		
18. ED, O&M, TR, MR/SS	3000	<b>Community Services</b>		
19. <b>TOTAL</b>			<b>0</b>	<b>0</b>

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STATISTICAL INFORMATION \*  
(This Schedule Must Be Completed)

Schedule of Capital Outlay and Depreciation										
Description of Assets	(A) Cost 7-1-07	(B) Add: Additions 2007-08	(C) Less: Deletions 2007-08	(D) Cost 6-30-08	Life In Years	(E) Accumulated Depreciation 7-1-07	(F) Add: Depreciation Allowable 2007-08	(G) Less: Depreciation Deletions 2007-08	(H) Accumulated Depreciation 6-30-08	(I) Balance Undepreciated 6-30-08
1. Land	5,253,506			5,253,506	--					5,253,506
2. Buildings	42,495,809	28,459,553		70,955,362	50	15,065,647	1,366,078		16,431,725	54,523,637
3. Improvements Other than Buildings	1,595,341	28,308		1,623,649	20	929,604	79,619		1,009,223	614,426
4. Equipment Other than Transportation/Food Services	2,560,858	690,184		3,251,042	10 **	1,568,867	253,568		1,822,435	1,428,607
5. Construction in Progress	14,011,015		14,011,015	0	--					0
6. Transportation Equipment				0	5 **				0	0
7. Food Services Equipment				0	10				0	0
<b>8. Totals</b>	<b>65,916,529</b>	<b>29,178,045</b>	<b>14,011,015</b>	<b>81,083,559</b>		<b>17,564,118</b>	<b>1,699,265</b>	<b>0</b>	<b>19,263,383</b>	<b>61,820,176</b>

\* Valuation of Transportation Equipment must be shown at historical cost. Valuation of other equipment, buildings, and land improvements should be shown on a Historical Cost Basis or an acceptable approximation of cost as described in Appendix B of the Illinois Program Accounting Manual. Column A and Column E must agree with Columns D and H, 2006-2007 Annual Financial Report.

\*\* Some items costing \$500 or more may be depreciated over a life of approximately three years. For additional information regarding those items, refer to current instructions for completing pupil transportation reimbursement forms.

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**ESTIMATED OPERATING EXPENDITURES PER PUPIL AND PER CAPITA TUITION CHARGE COMPUTATIONS (2007-08)**
*This schedule is completed for school districts only.*

<u>FUND</u>	<u>Page = P, Line = L</u> <u>Column = C</u>	<u>ACCOUNT NO - TITLE *</u>	<u>Amount</u>
<b>A. TOTAL EXPENDITURES</b>			
1. ED	P16, L65, C9	TOTAL EXPENDITURES	\$ 15,474,909
2. O&M	P17, L92, C9	TOTAL EXPENDITURES	2,041,292
3. B & I	P18, L107, C9	TOTAL EXPENDITURES	3,166,402
4. TR	P18, L132, C9	TOTAL EXPENDITURES	1,147,294
5. MR/SS	P20, L190, C9	TOTAL EXPENDITURES	451,981
6. RENT	P21, L208, C9	TOTAL EXPENDITURES	0
7. TOTAL (LINES 1 THROUGH 6)			\$ 22,281,878
<b>B. LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM</b>			
8. TR	P9, L32, C4	1412 - REGULAR TRANS. FEES FROM OTHER LEAs	\$ 0
9. TR	P9, L35, C4	1421 - SUMMER SCHOOL TRANS. FEES FROM PUPILS OR PARENTS	0
10. TR	P9, L36, C4	1422 - SUMMER SCHOOL TRANS. FEES FROM OTHER LEAs	0
11. TR	P9, L37, C4	1423 - SUMMER SCHOOL TRANS. FEES FROM OTHER SOURCES	0
12. TR	P9, L39, C4	1432 - VOCATIONAL TRANS. FEES FROM OTHER LEAs	0
13. TR	P9, L42, C4	1442 - SPECIAL ED. TRANS. FEES FROM OTHER LEAs	0
14. TR	P9, L44, C4	1451 - ADULT TRANS. FEES FROM PUPILS OR PARENTS	0
15. TR	P9, L45, C4	1452 - ADULT TRANS. FEES FROM OTHER LEAs	0
16. TR	P9, L46, C4	1453 - ADULT TRANS. FEES FROM OTHER SOURCES	0
17. O&M	P11, L117, C2	3410 - ADULT ED. FROM COMMUNITY COLLEGE BOARD	0
18. O&M-TR	P11, L118, C2,4	3499 - ADULT ED. - OTHER	0
19. ED-O&M-TR-MR/SS	P11, L126, C1,2,4,5	3705 - EARLY CHILDHOOD - BLOCK GRANT	0
20. ED-O&M-TR	P12, L135, C1,2,4	3803 - ILLINOIS SCHOLARS PROGRAM	0
21. ED-O&M-TR	P12, L136, C1,2,4	3806 - ILLINOIS OCCUPATIONAL INFO. COORD. COMM.	0
22. ED-TR	P12, L141, C1,4	3825 - SUMMER BRIDGES	0
23. ED	P12, L155, C1	4045 - HEAD START	0
24. ED-O&M-TR-MR/SS	P13, L191, C1,2,4,5	4600 - FED SPEC ED - PRESCHOOL - FLOW THROUGH	0
25. ED-O&M-TR-MR/SS	P13, L192, C1,2,4,5	4605 - FED SPEC ED - PRESCHOOL DISCRETIONARY	0
26. ED-O&M-MR/SS	P13, L200, C1,2,5	4750 - VE-PERKINS-TITLEIIC-POSTSECONDARY/ADULT	0
27. O&M	P13, L205, C2	4810 - FEDERAL - ADULT EDUCATION	0
28. ED	P15, L4, C1,2,3,4,6	1300 - ADULT/CONTINUING EDUCATION PROGRAMS	0
29. ED	P15, L7, C1,2,3,4,6	1600 - SUMMER SCHOOL PROGRAMS	27,617
30. ED	P15, L45, C1,2,3,4,6	3000 - COMMUNITY SERVICES	0
31. ED	P16, L54, C3,6	4000 - TOTAL NONPROGRAMMED CHARGES	0
32. ED	P16, L62, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	0
33. ED	P16, L65, C5	- TOTAL EXP. - CAPITAL OUTLAY	120,604
34. ED	P16, L65, C7	- TOTAL EXP. - TRANSFERS	0
35. ED	P16, L65, C8	- TOTAL EXP. - TUITION	633,864
36. O&M	P17, L76, C1,2,3,4,6	3000 - COMMUNITY SERVICES	0
37. O&M	P17, L82, C9	4000 - TOTAL NONPROGRAMMED CHARGES	0
38. O&M	P17, L89, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	13,990
39. O&M	P17, L92, C5	- TOTAL EXP. - CAPITAL OUTLAY	322,213
40. B&I	P18, L103, C9	5200 - BOND PRINCIPAL RETIRED	487,782
41. B&I	P18, L107, C7	- TOTAL EXP. - TRANSFERS	0
42. TR	P18, L113, C1,2,3,4,6	3000 - COMMUNITY SERVICES	0
43. TR	P18, L122, C9	4000 - TOTAL NONPROGRAMMED CHARGES	0
44. TR	P18, L129, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	0
45. TR	P18, L132, C5	- TOTAL EXP. - CAPITAL OUTLAY	0
46. MR/SS	P19, L137, C2	1300 - ADULT/CONTINUING EDUCATION PROGRAMS	0
47. MR/SS	P19, L140, C2	1600 - SUMMER SCHOOL PROGRAMS	0
48. MR/SS	P19, L179, C2	3000 - COMMUNITY SERVICES	0
49. MR/SS	P20, L182, C2	4000 - TOTAL NONPROGRAMMED CHARGES	0
50. TOTAL DEDUCTIONS (Lines 8 through 49)			\$ 1,606,070.00
51. OPERATING EXPENSE REGULAR K-12 (Line 7 minus Line 50)			20,675,808
52. AVERAGE DAILY ATTENDANCE (See the General State Aid Claim for 2007-08 (ISBE 54-33, Line 12))			1,318.70
53. ESTIMATED OPERATING EXPENSE PER PUPIL (Line 51 divided by Line 52)			\$ 15,678.93
<b>C. LESS OFFSETTING RECEIPTS/REVENUES:</b>			
54. TR	P9, L31, C4	1411 - REG. TRANS. FEES FROM PUPILS OR PARENTS	\$ 0
55. TR	P9, L33, C4	1413 - REG. TRANS. FEES FROM PRIVATE SOURCES	0
56. TR	P9-L34-C4	1415 - REG. TRANS. FEES CO-CURRICULAR	0
57. TR	P9, L38, C4	1431 - VOC. TRANS. FEES FROM PUPILS OR PARENTS	0
58. TR	P9, L40, C4	1433 - VOC. TRANS. FEES FROM OTHER SOURCES	0
59. TR	P9, L41, C4	1441 - SPEC. EDUC. TRANS FEES FROM PUPILS OR PARENTS	0
60. TR	P9, L43, C4	1443 - SPEC. EDUC. TRANS FEES FROM OTHER SOURCES	0
61. ED	P10, L57, C1	1600 - TOTAL FOOD SERVICES	469,134
62. ED-O&M	P10, L63, C1,2	1700 - TOTAL PUPIL ACTIVITIES	287,961
63. ED	P10, L64, C1	1811 - RENTALS - REGULAR TEXTBOOK	132,660
64. ED	P10, L67, C1	1819 - RENTALS - OTHER	2,425
65. ED	P10, L68, C1	1821 - SALES - REGULAR TEXTBOOK	0
66. ED	P10, L71, C1	1829 - SALES - OTHER	0
67. ED	P10, L72, C1	1890 - TEXTBOOKS - OTHER	0

**ESTIMATED OPERATING EXPENDITURES PER PUPIL AND PER CAPITA TUITION CHARGE COMPUTATIONS (2007-08)**
*This schedule is completed for school districts only.*

<u>FUND</u>	<u>Page = P, Line = L Column = C</u>	<u>ACCOUNT NO - TITLE *</u>	<u>Amount</u>
68. ED-O&M	P10, L74, C1,2	1910 - RENTALS	28,772
69. ED-O&M-TR	P10, L76, C1,2,4	1940 - SERVICES PROVIDED OTHER LEAs	0
70. ED-O&M-TR	P10, L78, C1,2,4	1991 - PAYMENT FROM OTHER LEAs	9,945
71. ED	P10, L80, C1	1993 - LOCAL FEES	0
72. ED-O&M-TR	P11, L100, C1,2,4	- TOTAL SPECIAL EDUCATION	285,706
73. ED-O&M-TR-MR/SS	P11, L109, C1,2,4,5	- TOTAL VOCATIONAL EDUCATION	26,063
74. ED-MR/SS	P11, L112, C1,5	- TOTAL BILINGUAL EDUCATION	0
75. ED-TR	P11, L113, C1,4	3350 - GIFTED EDUCATION	0
76. ED	P11, L114, C1	3360 - STATE FREE LUNCH & BREAKFAST	313
77. ED-O&M-MR/SS	P11, L115, C1,2,5	3365 - SCHOOL BREAKFAST INITIATIVE	0
78. ED-O&M	P11, L116, C1,2	3370 - DRIVER EDUCATION	46,863
79. ED-O&M-TR-MR/SS	P11, L122, C1,2,4,5	- TOTAL TRANSPORTATION	424,681
80. ED	P11, L123, C1	3610 - LEARNING IMPROVEMENT - CHANGE GRANTS	0
81. ED-O&M-TR-MR/SS	P11, L124, C1,2,4,5	3660 - SCIENTIFIC LITERACY	0
82. ED-TR-MR/SS	P11, L125, C1,4,5	3695 - TRUANT ALTERNATIVE/OPTIONAL EDUCATION	0
83. ED-TR-MR/SS	P11, L127, C1,4,5	3715 - READING IMPROVEMENT BLOCK GRANT	0
84. ED-TR-MR/SS	P11, L128, C1,4,5	3720 - READING IMPROVEMENT BLOCK GRANT - READING RECOVERY	0
85. ED-O&M-TR-MR/SS	P11, L129, C1,2,4,5	3766 - CHICAGO GENERAL EDUCATION BLOCK GRANT	0
86. ED-O&M-TR-MR/SS	P11, L130, C1,2,4,5	3767 - CHICAGO EDUCATIONAL SERVICES BLOCK GRANT	0
87. ED-O&M-TR-MR/SS	P12, L131, C1,2,4,5	3775 - SCHOOL SAFETY & EDUCATIONAL IMPROVEMENT BLOCK GRANT	48,453
88. ED-O&M-TR	P12, L132, C1,2,4	3792 - TECHNOLOGY-CLOSING THE GAPS	0
89. ED	P12, L133, C1	3800 - STATE LIBRARY GRANT	1,063
90. ED	P12, L134, C1	3801 - ILLINOIS ARTS COUNCIL GRANTS	0
91. ED-O&M-TR	P12, L137, C1,2,4	3807 - PROJECT SUCCESS	0
92. ED-TR	P12, L138, C1,4	3808 - IDOT SAFETY	0
93. ED-TR	P12, L139, C1,4	3809 - IDOT ALCOHOL AWARENESS	0
94. ED-TR	P12, L142, C1,4	3830 - ACADEMIC EARLY WARNING LIST	0
95. O&M	P12, L144, C2	3925 - SCHOOL INFRASTRUCTURE-MAINTENANCE PROJECTS	0
96. ED-O&M-B&I-TR-MR/SS-RT	P12, L145, C1,2,3,4,5,8	3999 - OTHER RESTRICTED REVENUE FROM STATE SOURCES	0
97. ED	P12, L155, C1	4045 - (SUBTRACT) HEAD START	0
98. ED-O&M-TR-MR/SS	P12, L160, C1,2,4,5	- TOTAL RESTRICTED GRANTS-IN-AID FROM FED. GOV.	0
99. ED-O&M-TR-MR/SS	P12, L167, C1,2,4,5	- TOTAL TITLE V	1,625
100. ED	P13, L174, C1	- TOTAL FOOD SERVICE	11,189
101. ED-O&M-TR-MR/SS	P13, L184, C1,2,4,5	- TOTAL TITLE I	17,186
102. ED-O&M-TR-MR/SS	P13, L190, C1,2,4,5	- TOTAL TITLE IV	3,621
103. ED-O&M-TR-MR/SS	P13, L193, 1,2,4,5	4620 - FED - SPEC ED - IDEA - FLOW THROUGH/LOW INCIDENCE	203,962
104. ED-O&M-TR-MR/SS	P13, L194, C1,2,4,5	4625 - FED - SPEC ED - IDEA - ROOM & BOARD	0
105. ED-O&M-TR-MR/SS	P13, L195, C1,2,4,5	4630 - FED - SPEC ED - IDEA - DISCRETIONARY	0
106. ED-O&M-TR-MR/SS	P13, L196, C1,2,4,5	4699 - FED - SPEC ED - IDEA - OTHER	0
107. ED-O&M-MR/SS	P13, L200, C1, 2, 5	4750 - (SUBTRACT) VE - PERKINS - TITLE IIC POSTSECONDARY/ ADULT	0
108. ED-O&M-MR/SS	P13, L204, C1,2,5	- TOTAL VOCATIONAL EDUCATION	0
109. ED-TR-MR/SS	P13, L206, C1,4,5	4905 - EMERGENCY IMMIGRANT ASSISTANCE	0
110. ED-TR-MR/SS	P13, L207, C1,4,5	4909 - TITLE III - ENGLISH LANGUAGE ACQUISITION	0
111. ED-TR-MR/SS	P13, L208, C1,4,5	4910 - LEARN & SERVE AMERICA	0
112. ED-O&M-TR-MR/SS	P13, L209, C1,2,4,5	4920 - MCKINNEY EDUCATION FOR HOMELESS CHILDREN	0
113. ED-O&M-TR-MR/SS	P13, L210, C1,2,4,5	4930 - TITLE II - EISENHOWER - PROFESSIONAL DEVELOPMENT FORMULA	19,388
114. ED-O&M-TR-MR/SS	P13, L211, C1,2,4,5	4932 - TITLE II - TEACHER QUALITY	0
115. ED-O&M-TR-MR/SS	P13, L212, C1,2,4,5	4945 - GOALS 2000	0
116. ED-O&M-TR-MR/SS	P13, L213, C1,2,4,5	4946 - GOALS 2000 - LEADERSHIP	0
117. ED-O&M-TR-MR/SS	P13, L214, C1,2,4,5	4950 - DEPT. OF REHABILITATION SERVICES	0
118. ED-O&M-TR-MR/SS	P13, L215, C1,2,4,5	4960 - FEDERAL CHARTER SCHOOLS	0
119. ED-O&M-TR-MR/SS	P13, L216, C1,2,4,5	4980 - SCHOOL RENOVATION	0
120. ED-O&M-TR-MR/SS	P13, L217, C1,2,4,5	4981 - IDEA PART B - SUPPLEMENTAL ACTIVITIES	0
121. ED-O&M-TR-MR/SS	P13, L218, C1,2,4,5	4982 - SCHOOL RENOVATION - TECHNOLOGY	0
122. ED-O&M-TR-MR/SS	P13, L219, C1,2,4,5	4990 - FEDERAL EMERGENCY MANAGEMENT AID	0
123. ED-O&M-TR-MR/SS	P14, L220, C1,2,4,5	4991 - MEDICAID MATCHING FUNDS - ADMIN. OUTREACH	13,267
124. ED-O&M-TR-MR/SS	P14, L221, C1,2,4,5	4992 - MEDICAID MATCHING FUNDS - FEE-FOR-SERVICE PRGM.	0
125. ED-O&M-TR-MR/SS	P14, L222, C1,2,4,5	4999 - OTHER RESTRICTED REVENUE FROM FEDERAL SOURCES	182
126. TOTAL DEDUCTIONS FOR TUITION COMPUTATION (Lines 54 through 125)			\$ 2,034,459
127. NET OPERATING EXPENSE FOR TUITION COMPUTATION (Line 51 minus 126)			18,641,349
128. ADD TOTAL DEPRECIATION ALLOWANCE (Page 27, Column F)			1,699,265
129. TOTAL ALLOWANCE FOR TUITION COMPUTATION (Line 127 plus Line 128)			20,340,614
130. AVERAGE DAILY ATTENDANCE (See the General State Aid Claim for 2007-08 (ISBE 54-33, Line 12))			1,318.70
131. ESTIMATED PER CAPITA TUITION CHARGE (Line 129 divided by Line 130)			\$ 15,424.75

\* Represents the account code and title as provided in the Illinois Program Accounting Manual (IPAM).

ID: 14-016-2100-17

Name: Lemont Twp HSD 210

**Estimated Indirect Cost Rate for Federal Programs  
Applicable for the Fiscal 2010 Program Year**  
(from 2007-08 Annual Financial Report)

Name: Lemont Twp HSD 210  
ID: 14-016-2100-17  
County: Cook

Function	Restricted Program		Unrestricted Program		
	(A) Indirect Costs	(B) Direct Costs	(C) Indirect Costs	(D) Direct Costs	
<b>Instruction</b>	1000	11,564,641		11,564,641	
<b>Support Services:</b>					
Pupil	2100	1,536,408		1,536,408	
Instructional Staff	2200	218,612		218,612	
General Admin.	2300	672,964		672,964	
School Admin	2400	826,455		826,455	
<b>Business:</b>					
Direction of Business Spt. Srv.	2510	0	0	0	
Fiscal Services	2520	273,908	273,908	0	
Oper. & Maint. Plant Services	2540	1,891,493	1,891,493	0	
Pupil Transportation	2550	1,147,294		1,147,294	
Food Services	2560	199,230		199,230	
Internal Services	2570	0	0	0	
<b>Central:</b>					
Direction of Central Spt. Srv.	2610	0		0	
Plan, Rsrch, Dvlp, Eval. Srv.	2620	0		0	
Information Services	2630	0		0	
Staff Services	2640	0	0	0	
Data Processing Services	2660	49,185	49,185	0	
<b>Other:</b>	2900	0		0	
<b>Community Services</b>	3000	0		0	
<b>Total</b>		323,093	2,214,586	16,165,604	
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Col. (A) =	323,093	Col. (C) =	2,214,586
		Col. (B) =	18,057,097	Col. (D) =	16,165,604
		=	<b>1.79%</b>	=	<b>13.70%</b>



## ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division (N-330)

100 North First Street

Springfield, IL 62777-0001

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

(Section 17-1.5 of the School Code)

School District Name: Lemont Twp HSD 210RCDT Number 14-016-2100-17

Description	Funct. No.	Actual Expenditures, Fiscal Year 2008			Budgeted Expenditures, Fiscal Year 2009		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	421,471		421,471	441,169		441,169
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	0	0	0			0
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		<b>421,471</b>	<b>0</b>	<b>421,471</b>	<b>441,169</b>	<b>0</b>	<b>441,169</b>
<b>9. Percent Increase (Decrease) for FY2009 (Budgeted) over FY2008 (Actual)</b>							<b>5%</b>

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2008" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2008.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2009" agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
Signature of Superintendent

**If line 9 is greater than 5% please check one box below.**

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 8, 2008 to ensure inclusion in the October 1, 2008 report, postmarked by January 9, 2009 to ensure inclusion in the March 1, 2009 report, or postmarked by August 14, 2009 to ensure inclusion in the October 1, 2009 report. Information on the waiver process can be found at [www.isbe.net/isbewaivers/default.htm](http://www.isbe.net/isbewaivers/default.htm).
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

**This page is provided for detailed itemizations as requested within the body of the report.**  
Type Below.

- 1.
- 2.
- 3.
- 4.

## Audit Checklist

Section 2-3.27 of the School Code requires the Illinois State Board of Education to formulate and approve procedures and regulations for school district budgeting and accounting. In keeping with this requirement, the following checklist has been developed for use in reviewing the Illinois School District/Joint Agreement Annual Financial Report (Form 50-35) before forwarding it to the Illinois State Board of Education. The checklist is designed so that later clarifications, explanations or amendments requested by the Illinois State Board of Education will be minimized or eliminated.

*All entries must balance within the individual fund statements and schedules as instructed below.  
Any error messages left unresolved below, will be returned to the school district/joint agreement.*

**Round all entries to the nearest dollar.**

- 1. The auditor's Opinion and Notes to the Financial Statements are attached or filed electronically.
- 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 3. All audit questions on page 2 are answered with the appropriate response (Yes, No or N/A). Comments and explanations are included for all no answers.
- 4. All miscellaneous accounts and functions have the required and descriptive itemizations.
- 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
- 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function No. 4100.
- 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- 8. Interest is allocated to all funds participating in each investment (Audit Question 3i).

## Balancing Schedule

**Check this Section for Error Messages**

*The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.*

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The A-133 related documents must be completed and attached.</b>	
What Basis of Accounting is used?	<b>CASH</b>
Are Federal Expenditures greater than \$500,000?	<b>OK</b>
Is all A133 information completed and enclosed?	<b>OK</b>
Were any findings issued?	<b>NO FINDINGS WERE ISSUED</b>
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	<b>OK</b>
Section D: Check a or b that agrees with the school district type.	<b>OK</b>
<b>4. Page 5: Line 1: Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	<b>OK</b>
Fund (20) O&M: Cash balances cannot be negative.	<b>OK</b>
Fund (30) B&I: Cash balances cannot be negative.	<b>OK</b>
Fund (40) TR: Cash balances cannot be negative.	<b>OK</b>
Fund (50) MR/SS: Cash balances cannot be negative.	<b>OK</b>
Fund (60) S&C/CI: Cash balances cannot be negative.	<b>OK</b>
Fund (70) WC: Cash balances cannot be negative.	<b>OK</b>
Fund (80) Rent: Cash balances cannot be negative.	<b>OK</b>
Fund (90) FP&S: Cash balances cannot be negative.	<b>OK</b>
<b>Page 5: Other Accrued Assets (Line 2). If Cash Basis is checked on the Cover Page, this line must be zero.</b>	
Fund 10: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 20: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 30: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 40: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 50: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 60: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 70: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 80: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
Fund 90: If Cash basis is checked on the Cover page, Line 2 must be zero.	<b>OK</b>
<b>5. Page 5 &amp; 6: Total Current Assets (Lines 13 &amp; 24) must = Total Liabilities &amp; Fund Balance (Line 45).</b>	
Fund 10 (Line 13) must = (Line 45).	<b>OK</b>
Fund 20 (Line 13) must = (Line 45).	<b>OK</b>
Fund 30 (Line 13) must = (Line 45).	<b>OK</b>
Fund 40 (Line 13) must = (Line 45).	<b>OK</b>
Fund 50 (Line 13) must = (Line 45).	<b>OK</b>
Fund 60 (Line 13) must = (Line 45).	<b>OK</b>
Fund 70 (Line 13) must = (Line 45).	<b>OK</b>
Fund 80 (Line 13) must = (Line 45).	<b>OK</b>
Fund 90 (Line 13) must = (Line 45).	<b>OK</b>
Agency Fund (Line 13) must = (Line 45).	<b>OK</b>
General Fixed Assets (Line 24) must = (Line 45).	<b>OK</b>
General Long-Term Debt (Line 24) must = (Line 45).	<b>OK</b>
<b>6. Page 6: Account Groups - Capital Assets (Lines 14 through 20) cannot be negative.</b>	<b>OK</b>
<b>7. Page 5: Accrued Liabilities (Line 25). If Cash basis of Accounting is checked, this line must be zero.</b>	<b>OK</b>
<b>8. Page 5, Deferred Revenue (Line 36): If Cash basis of Accounting is checked, this line must be zero.</b>	<b>OK</b>
<b>9. Page 5: Reserved &amp; Unreserved Fund Balance (Lines 42 + 43) must = Ending Fund Balance (Page 8, Line 46).</b>	
Fund 10 (Lines 42 + 43) must = (Page 8, Line 46).	<b>OK</b>

Description:	Error Message
Fund 20 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 30 (Lines 42 + 43) must = (Page 8, Line 46)	OK
Fund 40 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 50 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 60 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 70 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 80 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 90 (Lines 42 + 43) must = (Page 8, Line 46).	OK
<b>10. Page 5: All Funds CPPRT Notes Payable (Line 26) must = CPPRT Notes Outstanding 06/30/06 (Page 23, Line 1, Column D).</b>	OK
<b>11. Page 5: Tax Anticipation Warrants Payable (Line 27) must = Tax Anticipation Warrants Outstanding 06/30/06 (Page 23, Lines 2-9, Column D).</b>	
Fund 10 (Line 27) must = (Page 23, Line 2).	OK
Fund 20 (Line 27) must = (Page 23, Line 3).	OK
Fund 30 (Line 27) must = (Page 23, Lines 4-5-6).	OK
Fund 40 (Line 27) must = (Page 23, Line 7).	OK
Fund 50 (Line 27) must = (Page 23, Line 8).	OK
Fund 90 (Line 27) must = (Page 23, Line 9).	OK
<b>12. Page 5: Tax Anticipation Notes Payable (Line 28) must = Tax Anticipation Notes Outstanding 06/30/06 (Page 23, Lines 12 - 15, Column D).</b>	
Fund 10 (Line 28) must = (Page 23, Line 12).	
Fund 20 (Line 28) must = (Page 23, Line 13).	OK
Fund 90 (Line 28) must = (Page 23, Line 14).	OK
Funds 30-40-50-60 (Line 28) must = (Page 23, Line 15).	OK
<b>13. Page 5: Teachers'/Employees' Orders Payable (Funds 10-20-40, Lines 29) must = Teachers'/ Employees' Orders Outstanding 06/30/07 (Page 23, Line 17, Column D).</b>	OK
<b>14. Page 5: All Funds GSA Certificates Payable (Line 30) must = GSA Certificates Outstanding 06/30/07 (Page 23, Line 18, Column D).</b>	OK
<b>15. Page 9: All Funds Taxes Received from the General Levy (Lines 1 through 8) must = Taxes Received 07/01/06 thru 06/30/07 (Page 22, Column A) if Cash Basis Accounting is checked:</b>	
Fund 10 General Levy (Line 1) must = (Page 22, Line 1)	OK
Fund 20 General Levy (Line 1) must = (Page 22, Line 2)	OK
Fund 30 General Levy (Line 1) must = (Page 22, Line 3).	OK
Fund 40 General Levy (Line 1) must = (Page 22, Line 4)	OK
Fund 50 General Levy (Line 1) must = (Page 22, Line 5).	OK
Fund 70 General Levy (Line 1) must = (Page 22, Line 6).	OK
Fund 80 General Levy (Line 1) must = (Page 22, Line 7).	OK
Fund 60 General Levy (Line 1) must = (Page 22, Line 8).	OK
Funds 10, 20, 40 General Levy (Line 2) must = (Page 22, Line 9).	OK
Fund 90 General Levy (Line 1) must = (Page 22, Line 10).	OK
Funds 10, 20 Leasing Levy (Line 3) must = (Page 22, Line 11).	OK
Funds 10, 20, 40, 50 Special Education Levy (Line 4) must = (Page 22, Line 12).	OK
Fund 50 Social Security/Medicare Only Levy (Line 5) must = (Page 22, Line 14).	OK
Fund 20 Area Vocational Construction Levy (Line 6) must = (Page 22, Line 13).	OK
Fund 10 Summer School Levy (Line 7) must = (Page 22, Line 15).	OK
All Funds (excluding Fund 30) Other Tax Levies (Line 8) must = (Page 22, Line 16).	OK
<b>16. Page 24: Schedule of Bonds Payable must = the Basic Financial Statements (Pages 5-8 &amp; 18).</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Bonds Issued (Line 3 - Line 4) must = Principal on Bonds Sold (Page 8, All Funds Line 25).	OK
Total Bond Principal Retired (Line 5) must = Debt Service - Bond Principal Retired (Page 18, Line 103).	OK
Total Bonds Outstanding 06/30/06 (Line 8) must = Bonds Payable (Page 6, Line 39).	OK
Total Amount to be Provided to Retire Bonds (Line 9) must = Amount to be Provided for Payment of Bonds (Page 6, Line 22).	OK
<b>17. Page 27: Cost 06/30/07 or Balances Undepreciated 06/30/07 (Line 1-7) must = Capital Assets (Page 6, Line 14-20).</b>	
Land (Line 1, Column D or I) must = (Page 6, Line 14).	OK
Building (Line 2) Column D or I) must = (Page 6, Line 15).	OK
Improvements other than Buildings (Line 3 Column D or I) must = (Page 6, Line 16).	OK
Equipment other Than Transportation/Food Service (Line 4, Column D or I) must = (Page 6, Line 17).	OK
Construction in Progress (Line 5 Column D or I) must = (Page 6, Line 18).	OK
Transportation Equipment (Line 6, Column D or I) must = (Page 6, Line 19).	OK
Food Service Equipment (Line 7 Column D or I) must = (Page 6, Line 20).	OK
<b>18. Page 5: "Loan To" must = Page 5 "Loan From".</b>	
Loan to Fund 10 (Line 5) must = Total Loan from: Fund 20 (Line 32), Fund 40 (Line 33) and/or Fund 70 (Line 34).	OK
Loan To Fund 20 (Line 6) must = Total Loan from: Fund 10 (Line 31), Fund 40 (Line 33) and/or Fund WC (Line 34).	OK
Loan To Fund 40 (Line 7) must = Total Loan from: Fund 10 (Line 31), Fund 20 (Line 32) and/or Fund 70 (Line 34).	OK
Loan to Fund 90 (Line 8) must = Total Loan from: Fund 10 (Line 31), Fund 20 (Line 32), Fund 40 (Line 33) and/or Fund 70 (Line 34).	OK
Loan to: Other Funds (Line 9) must = Loan From: Fund 70 (Line 34).	OK
<b>19. Page 7: Transfers From Other Funds (Lines 18-24) must = Transfers To Other Funds (Page 8, Lines 33-39).</b>	
Permanent Transfer from WC Fund-Interest (All Funds excluding 70, Line 18) must = (Page 8, Fund 70, Line 33).	OK
Permanent Transfer (Funds 10, 20 & 40, Line 19) must = (Page 8, Funds 10, 20 & 40, Line 34).	OK
Permanent Transfer of Interest (All Funds, Line 20) must = (Page 8, All Funds, Line 35).	OK
<b>20. Page 25: Restricted Tax Levies (Line 15) must = Reserved Fund Balance (Pages 5 &amp; 6, Line 42).</b>	
Tort Immunity (Line 15, Column A) must be = < the total of Reserved Fund Balance (Page 5, Funds 10-20-30-40, Line 42) .	OK

Description:	Error Message
Special Education (Line 15, Column B) must be = < the total of Reserved Fund Balance (Page 5, Line 42, Funds 10-20-40-50).	OK
Area Vocational Construction (Line 15, Column C) must be =< the total of Reserved Fund Balance (Page 5, Line 42, Funds 20-60).	OK
If there are Tort Immunity Expenditures (line 11), then the Schedule of Tort Immunity Expenditure must be completed.	OK
<b>21. Page 26: For Indirect Cost Rate Purposes - Salaries (Object 1) cannot be &lt; the total of Employee Benefits (Object 2).</b>	
<b>Function 2510</b> - Salaries (Page 15, Line 30) must be > the total of Employee Benefits (Line 30 + Page 19, Line 163).	OK
<b>Function 2520</b> - Salaries (Page 15, Line 31) must be > the total of Employee Benefits (Line 31 + Page 19, Line 164).	OK
<b>Function 2540</b> - Salaries (Page 15, Line 32 + Page 17, Line 70) must be > the total of Employee Benefits (Page 15, Line 32 + Page 17, Line 70 + Page 19, Line 166).	OK
<b>Function 2560</b> - Purchased Services + Supplies & Materials (Page 15, Line 34) must be = or > Food Service (Page 26 (A4)). Food Services (Page 26) should not be zero, when the Total of Purchased Services + Supplies & Materials (Page 17, Line 34) are > 0.	OK
<b>Function 2570</b> - Salaries (Page 15, Line 35) must be > the total of Employee Benefits (Line 35 + Page 19, Line 169).	OK
<b>Function 2640</b> - Salaries (Page 15, Line 40) must be > the total of Employee Benefits (Line 40 + Page 19, Line 174).	OK
<b>Function 2660</b> - Salaries (Page 15, Line 41) must be > the total of Employee Benefits (Line 41 + Page 19, Line 175).	OK
<b>22. Page 28: The 9 Month ADA must be entered on Line 52.</b>	OK
<b>23. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK

**Joint Agreements Only: Checks for Invalid Entries**

*entered in a valid cell.*

<b>1. PAGE 5</b>	
Contents in Line 13, Fund 70-Current Assets is not allowed for Joint Agreements.	OK
Contents in Line 13, Fund 80-Current Assets is not allowed for Joint Agreements.	OK
<b>2. Page 5</b>	
Account 406 - Values cannot be entered on Line 26, All Funds.	OK
Account 407 - Values cannot be entered on Line 27, All Funds.	OK
Account 408 - Values cannot be entered on Line 28, All funds.	OK
Account 409 - Values cannot be entered on Line 29, All funds.	OK
Account 410 - Values cannot be entered on Line 30, All funds.	OK
Account 434 - Values cannot be entered on Line 34, Fund 10.	OK
Total Liabilities & Fund Bal. - Values cannot be entered on Line 45, Fund 70.	OK
Total Liabilities & Fund Bal. - Values cannot be entered on Line 45, Fund 80.	OK
<b>3. PAGES 7 &amp; 8</b>	
Revenue Account 3000: Values cannot be entered on Line 3, State Sources, Fund 70.	OK
Other Sources Account 7110: Values cannot be entered on Line 17, Fund 10.	OK
Other Sources Account 7120: Values cannot be entered on Line 18, Fund 10 - 90.	OK
Other Sources Account 7140: Values cannot be entered on Line 20, Fund 70.	OK
Other Sources Account 7140: Values cannot be entered on Line 20, Fund 80.	OK
Other Uses Account 8180: Values cannot be entered on Line 39, Fund 70.	OK
<b>4. PAGES 9-14</b>	
Total Ad Valorem Taxes Levied by Local Education Agency - Values cannot be entered on Line 9, all Fund.	OK
Total Payments In Lieu of Taxes - Values cannot be entered on Line 14, all Funds.	OK
Account 1311 - Values cannot be entered on Line 15, Fund 10.	OK
Account 1312 - Values cannot be entered on Line 16, Fund 10.	OK
Account 1313 - Values cannot be entered on Line 17, Fund 10.	OK
Account 1321 - Values cannot be entered on Line 27, Fund 10.	OK
Account 1331 - Values cannot be entered on Line 21, Fund 10.	OK
Account 1341 - Values cannot be entered on Line 24, fund 10.	OK
Account 1351 - Values cannot be entered on Line 27, Fund 10.	OK
Account 1411 - Values cannot be entered on Line 31, Fund 40.	OK
Account 1412 - Values cannot be entered on Line 32, Fund 10.	OK
Account 1413 - Values cannot be entered on Line 33, Fund 40.	OK
Account 1415 - Values cannot be entered on , Line 34, fund 40.	OK
Account 1421 - Values cannot be entered on Line 35, Fund 40.	OK
Account 1431 - Values cannot be entered on Line 38, Fund 40.	OK
Account 1441 - Values cannot be entered on Line 41, Fund 40.	OK
Account 1451 - Values cannot be entered on Line 44, Fund 40.	OK
Total Earnings on Investments - Values cannot be entered on Line 50, Fund 70 & 80.	OK
Account 1811 - Values cannot be entered on Line 64, Fund 10.	OK
Account 1821 - Values cannot be entered on Line 68, Fund 10.	OK
Total Receipts/Revenue From Local Sources - Values cannot be entered on Line 83, Fund 70 & 80.	OK
Total Unrestricted Grants-In-Aid - Values cannot be entered on Line 92, All Funds.	OK
Account 3370 - Values cannot be entered on Line 116, Fund 20.	OK
Total Receipts/Revenue from State Sources - Values cannot be entered on Line 147, Fund 70 & 80.	OK

Description:	Error Message
Total Unrestricted Grants-In-Aid Received Directly from Federal Govt. - Values cannot be entered on Line 150, all Funds.	OK
Total Direct Receipts/Revenue - Values cannot be entered on Line 225, Fund 70 & 80.	OK
<b>5. Page 17-25</b>	
<b>10 - Education Fund</b>	
Functions 5110 - 5160: Values cannot be entered on Line 55 - 59, Object 10-80.	OK
<b>20 - Operations &amp; Maintenance Fund</b>	
Functions 5110 - 5160: Values cannot be entered on Line 83 - 86, Object 6.	OK
<b>30 - Bond &amp; Interest Fund</b>	
Functions 5110 - 5120: Values cannot be entered on Line 96 - 97, Object 6.	OK
Functions 5150 - 5190: Values cannot be entered on Line 99 - 101, Object 6.	OK
<b>40 - Transportation Fund</b>	
Functions 5110 - 5160: Values cannot be entered on Line 123 - 126, Object 6.	OK
<b>50 - Municipal Retirement/Social Security</b>	
Functions 5110 - 5160: Values cannot be entered on Line 1184 - 187, Object 6.	OK
<b>80 - Rent Fund</b>	
Function 5150 - 5160: Values cannot be entered on Line 205 - 206, All Objects.	OK
<b>6. The Following Schedules are NOT COMPLETED FOR JOINT AGREEMENTS</b>	
Page 3, Financial Profile Information	
Page 4, Estimated Financial Profile Summary	
Page 22, Schedule of Ad Valorem Tax Receipts	
Page 23, Schedule of Anticipation Notes, Orders, Warrants and Certificates	
Page 25, Schedule of Restricted Local Tax Levies Analysis of Changes in Cash Basis Fund Balance	
Page 26, Financial Data To Assist Indirect Cost Rate Determination	
Page 28-29, Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation	
Page 30, Estimated Indirect Cost Rate for Federal Programs	
Page 31, Admin Cost	
	<b>End of Balancing</b>

CHECK FOR REFERENCE ERRORS

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> Should include accounts 130, 140, 162, 181, 192.
- <sup>3</sup> Accrued Liabilities should include 401-405, 411-415, 420, 441, 442, 461.
- <sup>4</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>5</sup> Equals Line 5 minus Line 13
- <sup>6</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended.
- <sup>7</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 2-3.12 and 17-2.11 of the School Code.
- <sup>8</sup> Equals Line 31 minus Line 41
- <sup>9</sup> Include taxes for bonds sold that are in addition to those identified separately.
- <sup>10</sup> Educational Fund (10) - Computer Technology only.
- <sup>11</sup> Corporate personal property replacement tax revenue must be first applied to the Bond and Interest Fund (Bonds issued prior to Jan. 1, 1979) and then the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only process.
- <sup>12</sup> Tuition - Object 80 - Only tuition payments made to private facilities. See Function 4100 for public facility disbursements/expenditures.
- <sup>13</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).



FEDERAL OPINION SCANNED.tif

**Instructions to insert word doc or pdf files:**

Choose: **Insert** - Select: **Object** - Select **Create New** tab -  
Select file type **Adobe Acrobat or Microsoft Word Document** - Select **Create from File** tab - Select **Browse** -  
Select **file that you want to embed** - Check **Display as icon** - Select **OK**.

If you have trouble inserting pdf files it is because you do not have the Adobe program



**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2008**

DISTRICT/JOINT AGREEMENT NAME <b>Lemont Twp HSD 210</b>	RCDT NUMBER <b>14-016-2100-17</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>060-003973</b>
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)  <b>SANDRA L. DOEBERT</b>	NAME AND ADDRESS OF AUDIT FIRM <b>EVANS, MARSHALL AND PEASE, PC</b> <b>1875 HICKS ROAD</b> <b>ROLLING MEADOWS</b> <span style="float: right;"><b>IL</b></span>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>800 PORTER STREET</b> <b>LEMONT</b>	E-MAIL ADDRESS	
	NAME OF AUDIT SUPERVISOR <b>JEFFERY M. ROLLEFSON, CPA</b>	
	CPA FIRM TELEPHONE NUMBER <b>847-221-5700</b>	FAX NUMBER <b>847-221-5701</b>

**THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE A-133 SINGLE AUDIT REPORT:**

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes § .310 (a)
- Schedule of Expenditures of Federal Awards including footnotes § .310 (b)
- Independent Auditor's Report § .505
- Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* § .505
- Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 § .505
- Schedule of Findings and Questioned Costs § .505 (d)
- Summary Schedule of Prior Year Audit Findings § .315 (b)
- Corrective Action Plan § .315 (c)

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

- Copy of Federal Data Collection Form § .320 (b)

**Lemont Twp HSD 210**  
**14-016-2100-17**

**A-133 SINGLE AUDIT INFORMATION CHECKLIST**

The following checklist is **OPTIONAL**; it is not a required form for completion of A-133 Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all A-133 requirements, but highlights some of the more common errors found during ISBE reviews.

**GENERAL INFORMATION**

1. **Signed** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language** as mandated in SAS 112 and other pronouncements.
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.  
- For those forms that are not applicable, "N/A" or similar language has been indicated
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.  
- Verify or reconcile on reconciliation worksheet.
6. The value of **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (IND COST INFO 26) on Line 4a. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, ietc.) has been submitted to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

8. All prior year's projects are included and reconciled to final FRIS report amounts.  
- Including revenue and expenditure/disbursement amounts.
9. All current year's projects are included and reconciled to most recent FRIS report filed.  
- Including revenue and expenditure/disbursement amounts.
10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
11. Child Nutrition Programs (CNP) are included on the SEFA:  
Project year runs from October 1 to September 30, so projects will cross fiscal year;  
This means that audited year revenues will include funds from both the prior year and current year projects
12. Each CNP project should be reported on separate line (one line per project year per program).
13. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
14. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Exceptions should result in a finding with Questioned Costs.
16. The total value of **COMMODITIES** has been reported on the SEFA (CFDA 10.550).  
- The value is determined from the following, with each item on a separate line:  
 \* Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
 \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
- The two commodity programs should be reported on separate lines on the SEFA.
17. **TOTALS** have been calculated for Federal revenue and expenditure amounts.
18. Obligations and Encumbrances are included where appropriate.
19. **FINAL STATUS** amounts are calculated, where appropriate.
20. Medicaid Fee-for-Service funds and E-Rate reimbursements have **not** been included on the SEFA.
21. **All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
22. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA-2) have been completed.  
Including, but not limited to:
23. Basis of Accounting
24. Name of Entity
25. Type of Financial Statements
26. Subrecipient information (Mark "N/A" if not applicable)

**SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN**

27. Audit opinions expressed in opinion letters match opinions reported in Summary.
28. **All** Summary of Auditor Results questions have been answered.
29. All tested programs are listed.
30. Correct testing threshold has been entered. (OMB A-133, §\_.520)

**Findings have been filled out completely and correctly (if none, mark "N/A").**

31. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding.
32. Finding completed for **each Significant Deficiency** and for **each Material Weakness** noted in opinion letters.
33. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
34. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
35. Questioned Costs have been calculated where there are questioned costs.
36. Questioned Costs are separated by fiscal year **and** by project.
37. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.  
- Should be based on actual amount of interest earned
38. **A CORRECTIVE ACTION PLAN** has been completed for each finding.  
- Including Finding number, action plan details, projected date of completion, name and title of contact person

**Lemont Twp HSD 210  
14-016-2100-17**

**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 4	Account 4000	\$ 918,491
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 26, Line 4a		5,863
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	-
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 924,354</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

-----	-----
-----	-----
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-----	-----
-----	-----
-----	-----
-----	-----

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 924,354</b>
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 924,354

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

-----	-----
-----	-----
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ADJUSTED SEFA FEDERAL REVENUE:	\$ 924,354
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DIFFERENCE:	\$ -
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**Lemont Twp HSD 210**  
**14-016-2100-17**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2008**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/06-6/30/07 (C)	Year 7/1/07-6/30/08 (D)	Year 7/1/06-6/30/07 (E)	Year 7/1/07-6/30/08 (F)			
DEPARTMENT OF EDUCATION:									
IMPACT AID (M)	84.041	05-4001-00		135,500		135,500		135,500	N/A
IMPACT AID (M)	84.041	08-4001-00		512,571		512,571		PROG. ON GOING	N/A
PASSED THROUGH ISBE:									
ESEA - TITLE V - INNOVATIVE PROGRAM	84.298A	07-4100-00	1,543	623	2,166			2,166	2,166
ESEA - TITLE V - INNOVATIVE PROGRAM	84.298A	08-4100-00		1,002		2,003		2,003	2,003
TITLE I - LOW INCOME	84.010A	08-4300-00		17,186		17,186		17,186	17,186
TITLE IV - SAFE AND DRUG FREE SCHOOLS	84.186A	07-4400-00	2,625	379	3,004			3,004	3,004
TITLE IV - SAFE AND DRUG FREE SCHOOLS	84.186A	08-4400-00		3,242		3,242		3,242	3,242
TITLE II - TEACHER QUALITY	84.367A	07-4932-00	8,857	8,356	17,213			17,213	17,213
TITLE II - TEACHER QUALITY	84.367A	08-4932-00		11,032		17,400		17,400	17,400
TECHNOLOGY ENHANCED	84.318A	08-4971-00		182		182		182	182
IDEA ROOM & BOARD	84.027A	08-4625-00		2,602		2,602		2,602	2,602

• (M) Program was audited as a major program as defined by OMB Circular A-133.

**The accompanying notes are an integral part of this schedule.**

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.

<sup>4</sup> Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

**Lemont Twp HSD 210**  
**14-016-2100-17**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2008**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/06-6/30/07 (C)	Year 7/1/07-6/30/08 (D)	Year 7/1/06-6/30/07 (E)	Year 7/1/07-6/30/08 (F)			
SOUTHWEST COOK COUNTY COOPERATIVE:									
IDEA FLOW-THROUGH	84.027	08-4620-00		201,360		201,360		201,360	N/A
TOTAL DEPARTMENT OF EDUCATION:			13,025	894,035	22,383	892,046			
DEPARTMENT OF HEALTH AND HUMAN SERVICES:									
PEORIA PUBLIC SCHOOLS:									
ADMINISTRATIVE OUTREACH	93.778	08-4991-00		13,267		13,267		13,267	N/A
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES:				13,267		13,267		13,267	
DEPARTMENT OF AGRICULTURE:									
PASSED THROUGH ISBE:									
FOOD DONATIONS	10.555			4,069		4,069		4,069	N/A
NATIONAL SCHOOL LUNCH	10.555	07-4210-00	11,219	1,267	11,219	1,267		12,486	N/A
NATIONAL SCHOOL LUNCH	10.555	08-4210-00		9,922		9,922		PROG. END 9/30	N/A
FRESH FRUITS AND VEGETABLES	10.550			1,794		1,794		1,794	N/A

• (M) Program was audited as a major program as defined by OMB Circular A-133.

**The accompanying notes are an integral part of this schedule.**

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.

<sup>4</sup> Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

**Lemont Twp HSD 210**  
**14-016-2100-17**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2008**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year	Year	Year	Year			
			7/1/06-6/30/07 (C)	7/1/07-6/30/08 (D)	7/1/06-6/30/07 (E)	7/1/07-6/30/08 (F)			
TOTAL DEPARTMENT OF AGRICULTURE:			11,219	17,052	11,219	17,052			
TOTAL FEDERAL ASSISTANCE:				924,354		922,365			

• (M) Program was audited as a major program as defined by OMB Circular A-133.

**The accompanying notes are an integral part of this schedule.**

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.

<sup>4</sup> Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

**Lemont Twp HSD 210**  
**14-016-2100-17**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2008**

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Lemont Township High School District No. 210 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Subrecipients<sup>6</sup>**

Of the federal expenditures presented in the schedule, Lemont Township High School District No. 210 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
none		

<sup>5</sup> This note is included to meet the Circular A-133 requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule.

<sup>6</sup> Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipient information in the notes to the schedule, the information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee.

**Lemont Twp HSD 210**  
**14-016-2100-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2008**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: unqualified  
(Unqualified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified?        YES   X   NO
- Significant Deficiency(s) identified that are not considered to be material weakness(es)        YES   X   None Reported
- Noncompliance material to financial statements noted?        YES   X   NO

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified?        YES   X   NO
- Significant Deficiency(s) identified that are not considered to be material weakness(es)        YES   X   None Reported

Type of auditor's report issued on compliance for major programs: UNQUALIFIED  
(Unqualified, Qualified, Adverse, Disclaimer<sup>7</sup>)

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, § .510(a)?        YES   X   NO

**IDENTIFICATION OF MAJOR PROGRAMS:**<sup>8</sup>

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
84.041	IMPACT AID

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000.00

Auditee qualified as low-risk auditee?   X   YES        NO

<sup>7</sup> If the audit report for one or more major programs is other than unqualified, indicate the type of report issued for each program. Example: "Unqualified for all major programs except for [name of program], which was qualified and [name of program], which was a disclaimer."

<sup>8</sup> Major programs should generally be reported in the same order as they appear on the SEFA.

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

<sup>10</sup> The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.



**Lemont Twp HSD 210  
14-016-2100-17  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2008**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup>       NONE            2. THIS FINDING IS:       New       Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

3. Criteria or specific requirement

4. Condition

5. Context<sup>12</sup>

6. Effect

7. Cause

8. Recommendation

9. Management's response<sup>13</sup>

<b>For ISBE Review</b>			
Date:	<u>                    </u>	Resolution Criteria Code Number	<u>                    </u>
Initials:	<u>                    </u>	Disposition of Questioned Costs Code Letter	<u>                    </u>

<sup>11</sup> A suggested format for assigning reference numbers is to use the last two digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2003 would be assigned a reference number of 02-01, 02-02, etc.

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

<sup>13</sup> See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

Lemont Twp HSD 210  
14-016-2100-17  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2008

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup> NONE 2. THIS FINDING IS:  New  Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_ 5. CFDA No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

8. Criteria or specific requirement (including statutory, regulatory, or other citation)  
\_\_\_\_\_  
\_\_\_\_\_

9. Condition<sup>15</sup>  
\_\_\_\_\_  
\_\_\_\_\_

10. Questioned Costs<sup>16</sup>  
\_\_\_\_\_  
\_\_\_\_\_

11. Context<sup>17</sup>  
\_\_\_\_\_  
\_\_\_\_\_

12. Effect  
\_\_\_\_\_  
\_\_\_\_\_

13. Cause  
\_\_\_\_\_  
\_\_\_\_\_

14. Recommendation  
\_\_\_\_\_  
\_\_\_\_\_

15. Management's response<sup>18</sup>  
\_\_\_\_\_  
\_\_\_\_\_

**For ISBE Review**  
Date: \_\_\_\_\_ Resolution Criteria Code Number \_\_\_\_\_  
Initials: \_\_\_\_\_ Disposition of Questioned Costs Code Letter \_\_\_\_\_

<sup>14</sup> See footnote 11.  
<sup>15</sup> Include facts that support the deficiency identified on the audit finding.  
<sup>16</sup> Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.  
<sup>17</sup> See footnote 12.

<sup>10</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**Lemont Twp HSD 210**  
**14-016-2100-17**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2008**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
NONE		

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When possible, all prior findings should be on the same page

<sup>19</sup> See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.

<sup>20</sup> Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

**Lemont Twp HSD 210**  
**14-016-2100-17**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2008**

**Corrective Action Plan**

Finding No.: \_\_\_\_\_

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [person responsible for implementation]

Management Response: [if applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believes that corrective action is unnecessary.]

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<sup>21</sup> See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.