

Due to ROE on October 15th
 Due to ISBE on November 16th
 SD/JA09

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, 2009

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)</p>		<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>			
School District/Joint Agreement Number: 14-016-2100-17				Name of Auditing Firm: EVANS, MARSHALL & PEASE, P.C.			
County Name: Cook				Name of Audit Supervisor: JEFFERY M. ROLLEFSON, CPA			
Name of School District/Joint Agreement: Lemont Twp HSD 210				Address: 1875 HICKS ROAD			
Address: 800 PORTER STREET		<p align="center"><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: www.isbe.net/sfms/afr/afr.htm</p>		City: ROLLING MEADOWS	State: IL	Zip Code: 60008	
City: LEMONT				Phone Number: 847-221-5700		Fax Number: 847-221-5701	
Email Address:				IL Registration Number: 060-003973			
Zip Code: 60439				Email Address: JEFF@EMPCPA.COM			
<p align="center"><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center"><u>A-133 Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any findings issued?</p>		<p align="center">ISBE Use Only</p>			
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____					
District Superintendent/Administrator Name (Type or Print): SANDRA L. DOEBERT		Township Treasurer Name (type or print):		Regional Superintendent Name (Type or Print):			
Email Address:		Email Address:		Email Address:			
Telephone: 630-257-5838	Fax Number: 630-257-7603	Telephone:	Fax Number:	Telephone:	Fax Number:		
Signature & Date:		Signature & Date:		Signature & Date:			

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (06/09)
 Revised 7/22/09

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: Some Joint Agreement supplementary/statistical schedules may not be applicable) Round all amounts to the nearest dollar. **Do not enter cents.** (Exception: 9 Month ADA on page 28, line 78)

This form complies with **Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing)**.

[23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

Any errors left unresolved by the **Audit Checklist/Balancing Schedule** must be explained.

Submit AFR Electronically

* The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor or School District designated personnel (Please see **Instructions for FY09** for submission procedures).

Note: *CD/Disk no longer accepted.*

* AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

Note: *Adobe Acrobat (*.pdf) files cannot be embedded if you do not have the software. Simply attach these files separately in the Attachment Manager and ISBE will embed them.*

[Attachment Manager Link](#)
[Instructions for FY09](#)

Submit Paper Copy of AFR with Signatures

1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

Note: *School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*

2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, 2009.

3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than Monday, November 16, 2009.

* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized

[Single Audit Act A-133](#)

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of State, Local, and Federal Programs revealed any of the following statements to be true, then check the box on the left, and attach the appropriate findings/comments.

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Sections 8-2, 10-20.19 or 19-6 of the School Code. [105 ILCS 5/8-2; 10-20.19; 19-6]*
- 3. One or more contracts were executed or purchases made contrary to the provisions of *Section 10-20.21 of the School Code. [105 ILCS 5/10-20.21]*
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted. *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *State Revenue Sharing Act. [30 ILCS 115/12]*
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
- 10. One or more interfund loans were outstanding beyond the term provided by statute.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Sections 2-3.27 and 2-3.28 of the School Code. [105 ILCS 5/2-3.27; 2-3.28]*

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to Section 1A-8 of the School Code [105 ILCS 5/1A-8]

- 14. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Sections 17-16 or 34-23 thru 34-27 of the School Code. [105 ILCS 5/17-16 or 34-23 thru 34-27]*
- 15. The district has 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.
- 16. The district has issued school or teacher orders for wages as permitted in *Sections 8-16, 32-7.2 and 34-76 of the School Code* or issued funding bonds for this purpose pursuant to *Section 19-8 of the School Code. [105 ILCS 5/8-6, 32-7.2, 34-76, and 19-8]*
- 17. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 21. The district is subject to the Property Tax Extension Limitation Law, effective: _____ mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

EVANS, MARSHALL & PEASE P.C.

 Name of Audit Firm (print)

This is to affirm that this audit was performed in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

 Signature

11/13/2009

 mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M										
1	FINANCIAL PROFILE INFORMATION																						
2																							
3	<i>Required to be completed for School Districts only.</i>																						
4																							
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																						
6																							
7	Tax Year 2008		Equalized Assessed Valuation (EAV):					1,301,357,523															
8																							
9	Educational		Operations & Maintenance			Transportation			Combined Total		Working Cash												
10	Rate(s):		0.009650	+	0.001810	+	0.000170	=	0.011630	=	0.000000												
11																							
12																							
13	B. Results of Operations *																						
14																							
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance													
16	18,914,571			19,838,204			(923,633)			0													
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																						
18																							
19																							
20	C. Short-Term Debt **																						
21	CPPRT Notes		TAWs			TANs			TO/EMP. Orders		GSA Certificates												
22	0		+	0			+	0			+	0		+									
23	Other		Total																				
24	0		=	0																			
25	** The numbers shown are the sum of entries on Page 25																						
26																							
27																							
28	D. Long-Term Debt																						
29	Check the applicable box for long-term debt allowance by type of district.																						
30																							
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					89,793,669																
32	<input type="checkbox"/>	b. 13.8% for unit districts.																					
33																							
34	Long-Term Debt Outstanding:																						
35						<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">Acct</th> <th style="width:90%;"></th> </tr> </thead> <tbody> <tr> <td style="text-align:center;">511</td> <td style="text-align:right;">50,945,658</td> </tr> <tr> <td style="text-align:center;">590</td> <td style="text-align:right;">0</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black;"></td> </tr> <tr> <td></td> <td style="text-align:right; border: 1px solid black;">50,945,658</td> </tr> </tbody> </table>								Acct		511	50,945,658	590	0				50,945,658
Acct																							
511	50,945,658																						
590	0																						
	50,945,658																						
36	c. Bond Principal:																						
37	d. Other Long-Term Debt:																						
38	e. Total Long-Term Debt Outstanding:.....																						
39																							
40																							
41	E. Material Impact on Financial Position																						
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																						
43	Attach sheets as needed explaining each item checked.																						
44																							
45	<input type="checkbox"/>	Pending Litigation																					
46	<input type="checkbox"/>	Material Decrease in EAV																					
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment																					
48	<input type="checkbox"/>	Adverse Arbitration Ruling																					
49	<input type="checkbox"/>	Passage of Referendum																					
50	<input type="checkbox"/>	Taxes Filed Under Protest																					
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																					
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)																					
53																							
54	Comments:																						
55																							
56																							
57																							
58																							
59																							
60																							
61																							
62																							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R				
1	ESTIMATED FINANCIAL PROFILE SUMMARY																					
2	(Go to the following web site for reference to the Financial Profile)																					
3	www.isbe.net/sfms/p/profile.htm																					
4																						
5																						
6																						
7																						
8	District Name:	Lemont Twp HSD 210																				
9	District Code:	14-016-2100-17																				
10	County Name:	Cook																				
11																						
12																						
13																						
14	1. Fund Balance to Revenue Ratio:																	Total	Ratio	Score	4	
15	Total Sum of Fund Balance (P8, L65)	Funds 10, 20, 40, 70 + (50 if negative)																17,428,442.00	0.921	Weight	0.35	
16	Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40, & 70																18,914,571.00		Value	1.40	**
17																						
18	2. Expenditures to Revenue Ratio:																	Total	Ratio	Score	3	
19	Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20 & 40																19,838,204.00	1.049	Adjustment	0	
20	Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40 & 70																18,914,571.00		Weight	0.35	
21	Possible Adjustment:																			Value	1.05	**
22																						
23	3. Days Cash on Hand:																	Total	Days	Score	4	
24	Total Sum of Cash & Investments (P5, L4 & L5)	Funds 10, 20 40 & 70																17,449,823.00	316.65	Weight	0.10	
25	Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20, 40 divided by 360																55,106.12		Value	0.40	**
26																						
27	4. Percent of Short-Term Borrowing Maximum Remaining:																	Total	Percent	Score	4	
28	Tax Anticipation Warrants Borrowed (P25, Col F, L6-7 & 11)	Funds 10, 20 & 40																0.00	100.00	Weight	0.10	
29	EAV (P3, L7*L10)	(.85 x EAV) x Sum of Combined Tax Rates)																12,864,569.79		Value	0.40	
30																						
31	5. Percent of Long-Term Debt Margin Remaining:																	Total	Percent	Score	2	
32	Long Term Debt Outstanding (P3, L38)																	50,945,658.00	43.26	Weight	0.10	
33	Total Long-Term Debt Allowed (P3, L21)																	89,793,669.09		Value	0.20	
34																						
35																	Total Profile Score:		3.45	*		
36																	Estimated 2009 Financial Profile Designation:		REVIEW			
37																						
38																						
39																						
40																						
41																						
42																						
43																						
44																						

* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

** The final value may be adjusted as a result of mandated categorical payments.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2009

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		8,667,223	3,339,750	3,581,739	476,741	308,374		4,966,109	1,758,376	
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160					3,430				
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		8,667,223	3,339,750	3,581,739	476,741	311,804	0	4,966,109	1,758,376	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Bonds	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	21,026	355							
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		21,026	355	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Bonds Payable	511									
37	Other Long-Term Liabilities	590									
38	Total Long-Term Liabilities		0	0	0	0	0	0		0	0
39	Reserved Fund Balance	714			3,581,739					1,758,376	
40	Unreserved Fund balance	730	8,646,197	3,339,395		476,741	311,804		4,966,109		
41	Investment in General Fixed Assets										
42	Total Liabilities and Fund Balance		8,667,223	3,339,750	3,581,739	476,741	311,804	0	4,966,109	1,758,376	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2009

	A	B	L	M	N
				Account Groups	
	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long- Term Debt
1					
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		236,406		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		236,406		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		5,469,945	
17	Building & Building Improvements	230		71,586,402	
18	Site Improvements & Infrastructure	240		1,887,555	
19	Capitalized Equipment	250		2,207,393	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			3,581,739
22	Amount to be Provided for Payment on Bonds	350			47,363,919
23	Total Capital Assets			81,151,295	50,945,658
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	236,406		
34	Total Current Liabilities		236,406		
35	LONG-TERM LIABILITIES (500)				
36	Bonds Payable	511			50,945,658
37	Other Long-Term Liabilities	590			
38	Total Long-Term Liabilities				50,945,658
39	Reserved Fund Balance	714			
40	Unreserved Fund balance	730			
41	Investment in General Fixed Assets			81,151,295	
42	Total Liabilities and Fund Balance		236,406	81,151,295	50,945,658

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2009

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	RECEIPTS/REVENUES									
4	Local Sources	1000	13,862,785	2,417,393	3,577,709	270,680	516,401	84,146	160,009	0
5	Flow-Through Receipts/Revenues from One District to Another District	2000								
6	State Sources	3000	782,359	49,033	0	418,571	0	0	0	0
7	Federal Sources	4000	953,741	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		15,598,885	2,466,426	3,577,709	689,251	516,401	84,146	160,009	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	1,808,860							
10	Total Receipts/Revenues		17,407,745	2,466,426	3,577,709	689,251	516,401	84,146	160,009	0
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	12,184,549				165,204			
13	Support Services	2000	3,808,949	1,970,537		1,236,574	289,215	1,272,110		202,406
14	Community Services	3000	6,109	0		0	0			
15	Payments to Other Districts & Governmental Units	4000	631,486	0	0	0	0	0		
16	Debt Service	5000	0	0	3,290,395	0	0			0
17	Total Direct Disbursements/Expenditures		16,631,093	1,970,537	3,290,395	1,236,574	454,419	1,272,110		202,406
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,808,860	0	0	0	0	0		0
19	Total Disbursements/Expenditures		18,439,953	1,970,537	3,290,395	1,236,574	454,419	1,272,110		202,406
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(1,032,208)	495,889	287,314	(547,323)	61,982	(1,187,964)	160,009	(202,406)
21	OTHER SOURCES/USES OF FUNDS									
22	OTHER SOURCES OF FUNDS (7000)									
23	PERMANENT TRANSFER FROM VARIOUS FUNDS									
24	Abolishment or Abatement of the Working Cash Fund	7110								
25	Transfer of Working Cash Fund Interest	7120								
26	Transfer Among Funds	7130								
27	Transfer of Interest	7140								
28	Transfer from Capital Project Fund to O&M Fund	7150		279,694						
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160								
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170								
31	SALE OF BONDS (7200)									
32	Principal on Bonds Sold	7210								
33	Premium on Bonds Sold	7220								
34	Accrued Interest on Bonds Sold	7230								
35	Sale or Compensation for Fixed Assets ⁵	7300	552							
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			20,139					
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			7,903					
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
40	Transfer to Capital Projects Fund	7800						0		
41	ISBE Loan Proceeds	7900								
42	Other Sources Not Classified Elsewhere	7990	5,815							1,960,782
43	Total Other Sources of Funds		6,367	279,694	28,042	0	0	0	0	1,960,782
44	OTHER USES OF FUNDS (8000)									
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)									
46	Abolishment or Abatement of the Working Cash Fund	8110							0	
47	Transfer of Working Cash Fund Interest	8120							0	

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2009

1	A	B	C	D	E	F	G	H	I	J
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
48	Transfer Among Funds	8130								
49	Transfer of Interest	8140								
50	Transfer from Capital Project Fund to O&M Fund	8150						279,694		
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160								
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170								
53	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400		20,139						
54	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500		7,903						
55	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600								
56	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700								
57	Transfer to Capital Projects Fund	8800								
58	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
59	Other Uses Not Classified Elsewhere	8990	1,960,782							
60	Total Other Uses of Funds		1,960,782	28,042	0	0	0	279,694	0	0
61	Total Other Sources/Uses of Funds ⁶		(1,954,415)	251,652	28,042	0	0	(279,694)	0	1,960,782
62	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(2,986,623)	747,541	315,356	(547,323)	61,982	(1,467,658)	160,009	1,758,376
63	Fund Balances - July 1, 2008		11,632,820	2,591,854	3,266,383	1,024,064	249,822	1,467,658	4,806,100	0
64	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
65	Fund Balances - June 30, 2009		8,646,197	3,339,395	3,581,739	476,741	311,804	0	4,966,109	1,758,376

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2009

	A	B	K
1	Description	Acct #	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES		
4	Local Sources	1000	0
5	Flow-Through Receipts/Revenues from One District to Another District	2000	
6	State Sources	3000	0
7	Federal Sources	4000	0
8	Total Direct Receipts/Revenues		0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	
10	Total Receipts/Revenues		0
11	DISBURSEMENTS/EXPENDITURES		
12	Instruction	1000	
13	Support Services	2000	0
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	Total Direct Disbursements/Expenditures		0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0
19	Total Disbursements/Expenditures		0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		0
21	OTHER SOURCES/USES OF FUNDS		
22	OTHER SOURCES OF FUNDS (7000)		
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		
24	Abolishment or Abatement of the Working Cash Fund	7110	
25	Transfer of Working Cash Fund Interest	7120	
26	Transfer Among Funds	7130	
27	Transfer of Interest	7140	
28	Transfer from Capital Project Fund to O&M Fund	7150	
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160	
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170	
31	SALE OF BONDS (7200)		
32	Principal on Bonds Sold	7210	
33	Premium on Bonds Sold	7220	
34	Accrued Interest on Bonds Sold	7230	
35	Sale or Compensation for Fixed Assets ⁵	7300	
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
40	Transfer to Capital Projects Fund	7800	
41	ISBE Loan Proceeds	7900	
42	Other Sources Not Classified Elsewhere	7990	
43	Total Other Sources of Funds		0
44	OTHER USES OF FUNDS (8000)		
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		
46	Abolishment or Abatement of the Working Cash Fund	8110	
47	Transfer of Working Cash Fund Interest	8120	

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2009

	A	B	K
1			(90)
2	Description	Acct #	Fire Prevention & Safety
48	Transfer Among Funds	8130	
49	Transfer of Interest	8140	
50	Transfer from Capital Project Fund to O&M Fund	8150	
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160	0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170	0
53	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400	
54	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500	
55	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600	
56	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700	
57	Transfer to Capital Projects Fund	8800	
58	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	
59	Other Uses Not Classified Elsewhere	8990	
60	Total Other Uses of Funds		0
61	Total Other Sources/Uses of Funds ⁶		0
62	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		0
63	Fund Balances - July 1, 2008		
64	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
65	Fund Balances - June 30, 2009		0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		11,688,891	2,178,240	3,466,198	230,763	270,654				
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	158,102								
8	FICA/Medicare Only Purposes Levies	1150					215,462				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		11,846,993	2,178,240	3,466,198	230,763	486,116	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	367,811				21,642				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	257,979								
18	Total Payments in Lieu of Taxes		625,790	0	0	0	21,642	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412				5,314					
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					5,314					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	351,592	88,287	111,511	34,603	8,643	20,979	160,009		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		351,592	88,287	111,511	34,603	8,643	20,979	160,009	0	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	101,378								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	344,607								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	33,425								
74	Other Food Service (Describe & Itemize)	1690	5,102								
75	Total Food Service		484,512								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	19,845								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	250,825								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		270,670	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	182,207								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		182,207								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	200	104,762							
96	Contributions and Donations from Private Sources	1920	38,275	6,900							
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	15,085								
99	Refund of Prior Years' Expenditures	1950						63,167			
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980	7,725								

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
103	Payment from Other Districts	1991									
104	Sale of Vocational Projects	1992									
105	Other Local Fees	1993									
106	Other Local Revenues (Describe & Itemize)	1999	39,736	39,204							
107	Total Other Revenue from Local Sources		101,021	150,866	0	0	0	63,167	0	0	0
108	Total Receipts/Revenues from Local Sources	1000	13,862,785	2,417,393	3,577,709	270,680	516,401	84,146	160,009	0	0
109	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
110	Flow-through Revenue from State Sources	2100									
111	Flow-through Revenue from Federal Sources	2200									
112	Other Flow-Through (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
114	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
115	UNRESTRICTED GRANTS-IN-AID										
116	General State Aid- Sec. 18-8.05	3001	450,455								
117	General State Aid - Hold Harmless/Supplemental	3002									
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
120	Total Unrestricted Grants-In-Aid		450,455	0	0	0	0	0		0	0
121	RESTRICTED GRANTS-IN-AID										
122	SPECIAL EDUCATION										
123	Special Education - Private Facility Tuition	3100	17,307								
124	Special Education - Extraordinary	3105	132,931								
125	Special Education - Personnel	3110	114,781								
126	Special Education - Orphanage - Individual	3120									
127	Special Education - Orphanage - Summer	3130	828								
128	Special Education - Summer School	3145									
129	Special Education - Other (Describe & Itemize)	3199									
130	Total Special Education		265,847	0		0					
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech Prep	3200									
133	CTE - Secondary Program Improvement (CTEI)	3220									
134	CTE - WECEP	3225	22,629								
135	CTE - Agriculture Education	3235									
136	CTE - Instructor Practicum	3240									
137	CTE - Student Organizations	3270									
138	CTE - Other (Describe & Itemize)	3299									
139	Total Career and Technical Education		22,629	0			0				
140	BILINGUAL EDUCATION										
141	Bilingual Ed - Downstate - TPI and TBE	3305									
142	Bilingual Education - Transitional Bilingual Education	3310									
143	Total Bilingual Ed		0				0				
144	State Free Lunch & Breakfast	3360									
145	School Breakfast Initiative	3365									
146	Driver Education	3370	42,340								
147	Adult Ed (from ICCB)	3410									
148	Adult Ed - Other (Describe & Itemize)	3499									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
149	TRANSPORTATION										
150	Transportation - Regular/Vocational	3500				14,749					
151	Transportation - Special Education	3510				403,822					
152	Transportation - Other (Describe & Itemize)	3599									
153	Total Transportation		0	0		418,571	0				
154	Learning Improvement - Change Grants	3610									
155	Scientific Literacy	3660									
156	Truant Alternative/Optional Education	3695									
157	Early Childhood - Block Grant	3705									
158	Reading Improvement Block Grant	3715									
159	Reading Improvement Block Grant - Reading Recovery	3720									
160	Continued Reading Improvement Block Grant	3725									
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775		49,033							
165	Technology - Learning Technology Centers	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Construction	3920									
169	School Infrastructure - Maintenance	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,088								
171	Total Restricted Grants-In-Aid		331,904	49,033	0	418,571	0	0	0	0	0
172	Total Receipts from State Sources	3000	782,359	49,033	0	418,571	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
175	Federal Impact Aid	4001	478,319								
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		478,319	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	1,001								
187	Title V - District Projects	4105									
188	Title V - Rural & Low Income Schools	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		1,001	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up	4200									
193	National School Lunch Program	4210	15,331								
194	Special Milk Program	4215									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
195	School Breakfast Program	4220									
196	Summer Food Service Admin/Program	4225									
197	Child Care Commodity/SFS 13-Adult Day Care	4226									
198	Food Service - Other (Describe & Itemize)	4299									
199	Total Food Service		15,331				0				
200	TITLE I										
201	Title I - Low Income	4300	75,798								
202	Title I - Low Income - Neglected, Private	4305									
203	Title I - Comprehensive School Reform	4332									
204	Title I - Reading First	4334									
205	Title I - Even Start	4335									
206	Title I - Reading First SEA Funds	4337									
207	Title I - Migrant Education	4340									
208	Title I - Other (Describe & Itemize)	4399									
209	Total Title I		75,798	0		0	0				
210	TITLE IV										
211	Title IV - Safe & Drug Free Schools - Formula	4400	2,232								
212	Title IV - 21st Century	4421									
213	Title IV - Other (Describe & Itemize)	4499									
214	Total Title IV		2,232	0		0	0				
215	FEDERAL - SPECIAL EDUCATION										
216	Fed - Spec Education - Preschool Flow-Through	4600									
217	Fed - Spec Education - Preschool Discretionary	4605									
218	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	205,460								
219	Fed - Spec Education - IDEA - Room & Board	4625									
220	Fed - Spec Education - IDEA - Discretionary	4630									
221	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
222	Total Federal - Special Education		205,460	0		0	0				
223	CTE - PERKINS										
224	CTE - Perkins - Title III E - Tech Prep	4770	173								
225	CTE - Other (Describe & Itemize)	4799									
226	Total CTE - Perkins		173	0			0				
227	Federal - Adult Education	4810									
228	General State Aid - Education Stabilization	4850	133,168								
229	Title I - Low Income	4851									
230	Title I - Neglected, Private	4852									
231	Title I - Delinquent, Private	4853									
232	Title I - School Improvement (Part A)	4854									
233	Title I - School Improvement (Part G)	4855									
234	IDEA - Part B - Preschool	4856									
235	IDEA - Part B - Flow-Through	4857									
236	Title IID - Technology-Formula	4860									
237	Title IID - Technology-Competitive	4861									
238	McKinney - Vento Homeless Education	4862									
239	Child Nutrition Equipment Assistance	4863									
240	Impact Aid Formula Grants	4864									
241	Impact Aid Competitive Grants	4865									
242	Qualified Zone Academy Bond Tax Credits	4866									
243	Qualified School Construction Bond Credits	4867									
244	Build America Bond Tax Credits	4868									
245	Build America Bond Interest Reimbursement	4869									
246	Other ARRA Funds - I	4870									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
247	Other ARRA Funds - II	4871									
248	Other ARRA Funds - III	4872									
249	Other ARRA Funds - IV	4873									
250	Other ARRA Funds - V	4874									
251	Other ARRA Funds VI	4875									
252	Other ARRA Funds VII	4876									
253	Other ARRA Funds VIII	4877									
254	Other ARRA Funds IX	4878									
255	Other ARRA Funds X	4879									
256	Other ARRA Funds XI	4880									
257	Total Stimulus Programs		133,168	0	0	0	0	0		0	0
258	Advanced Placement Fee/International Baccalaureate	4904									
259	Emergency Immigrant Assistance	4905									
260	Title III - English Language Acquisition	4909									
261	Learn & Serve America	4910									
262	McKinney Education for Homeless Children	4920									
263	Title II - Eisenhower Professional Development Formula	4930									
264	Title II - Teacher Quality	4932	22,922								
265	Federal Charter Schools	4960									
266	Medicaid Matching Funds - Administrative Outreach	4991	19,337								
267	Medicaid Matching Funds - Fee-for-Service Program	4992									
268	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999									
269	Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		475,422	0		0	0	0		0	0
270	Total Receipts/Revenues from Federal Sources	4000	953,741	0	0	0	0	0	0	0	0
271	Total Direct Receipts/Revenues		15,598,885	2,466,426	3,577,709	689,251	516,401	84,146	160,009	0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	5,965,340	1,606,301	325,184	518,030	53,713	53,687	30,652		8,552,907	8,436,633
6	Pre-K Programs	1125									0	
7	Special Education Programs (Functions 1200-1220)	1200	892,167	212,947	46,043	33,800	340	702	6,249		1,192,248	1,156,613
8	Special Education Programs Pre-K	1225									0	
9	Remedial and Supplemental Programs K-12	1250									0	
10	Remedial and Support Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300									0	
12	CTE Programs	1400	578,494	147,895	1,417	38,717		90	9,949		776,562	779,929
13	Interscholastic Programs	1500	674,025	89,803	126,814	57,219	5,913	66,395	5,247		1,025,416	960,967
14	Summer School Programs	1600	581	68							649	31,500
15	Gifted Programs	1650									0	
16	Driver's Education Programs	1700	160,007	32,666	5,120	19,686		2,562	45		220,086	226,571
17	Bilingual Programs	1800									0	
18	Truant Alternative & Optional Programs	1900									0	
19	Pre-K Programs - Private Tuition	1910									0	
20	Regular K-12 Programs - Private Tuition	1911									0	
21	Special Education Programs K-12 - Private Tuition	1912						408,285			408,285	225,000
22	Special Education Programs Pre-K - Tuition	1913									0	
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
25	Adult/Continuing Education Programs - Private Tuition	1916									0	
26	CTE Programs - Private Tuition	1917									0	
27	Interscholastic Programs - Private Tuition	1918									0	
28	Summer School Programs - Private Tuition	1919									0	
29	Gifted Programs - Private Tuition	1920									0	
30	Bilingual Programs - Private Tuition	1921									0	
31	Truants Alternative/Optional Ed Programs - Private Tuition	1922						8,396			8,396	2,000
32	Total Instruction ¹⁰	1000	8,270,614	2,089,680	504,578	667,452	59,966	540,117	52,142	0	12,184,549	11,819,213
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	355,028	80,647	346	304					436,325	362,278
36	Guidance Services	2120	402,196	74,234	1,043	6,045		431			483,949	467,150
37	Health Services	2130	49,029	12,195	19,629	774		146			81,773	82,747
38	Psychological Services	2140	64,528	8,029	653	415					73,625	81,333
39	Speech Pathology & Audiology Services	2150	1,353	414		64					1,831	1,275
40	Other Support Services - Pupils (Describe & Itemize)	2190									0	
41	Total Support Services - Pupils	2100	872,134	175,519	21,671	7,602	0	577	0	0	1,077,503	994,783
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	14,831	1,737	48,187	39		2,290	9,285		76,369	77,762
44	Educational Media Services	2220	146,154	35,001	29,055	21,816	1,672	180	2,201		236,079	218,529
45	Assessment & Testing	2230	40,000								40,000	12,646
46	Total Support Services - Instructional Staff	2200	200,985	36,738	77,242	21,855	1,672	2,470	11,486	0	352,448	308,937
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310	1,147		130,274	20,216		12,397			164,034	205,900
49	Executive Administration Services	2320	286,538	61,493	15,006	14,592	18,326	3,397			399,352	442,313
50	Special Area Administration Services	2330									0	
51	Tort Immunity Services	2360 - 2370									0	
52	Total Support Services - General Administration	2300	287,685	61,493	145,280	34,808	18,326	15,794	0	0	563,386	648,213
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	472,398	116,003	68,652	41,142		49,918	5,544		753,657	822,392

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
55	Other Support Services - School Admin (Describe & Itemize)	2490									0	
56	Total Support Services - School Administration	2400	472,398	116,003	68,652	41,142	0	49,918	5,544	0	753,657	822,392
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510									0	
59	Fiscal Services	2520	265,036	78,812	45,396	18,130	4,897	1,189			413,460	357,451
60	Operation & Maintenance of Plant Services	2540									0	
61	Pupil Transportation Services	2550									0	
62	Food Services	2560	205,219	12,906	20,928	316,924					555,977	511,167
63	Internal Services	2570									0	
64	Total Support Services - Business	2500	470,255	91,718	66,324	335,054	4,897	1,189	0	0	969,437	868,618
65	SUPPORT SERVICES - CENTRAL											
66	Direction of Central Support Services	2610									0	
67	Planning, Research, Development, & Evaluation Services	2620									0	
68	Information Services	2630									0	
69	Staff Services	2640	8,000	2,445	1,234	790					12,469	0
70	Data Processing Services	2660	34,136	6,453	18,471	5,475	15,514				80,049	67,954
71	Total Support Services - Central	2600	42,136	8,898	19,705	6,265	15,514	0	0	0	92,518	67,954
72	Other Support Services (Describe & Itemize)	2900									0	
73	Total Support Services	2000	2,345,593	490,369	398,874	446,726	40,409	69,948	17,030	0	3,808,949	3,710,897
74	COMMUNITY SERVICES (ED)	3000			1,912	4,197					6,109	4,732
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110						550,049			550,049	300,000
78	Payments for Special Education Programs	4120									0	
79	Payments for Adult/Continuing Education Programs	4130						81,437			81,437	95,000
80	Payments for CTE Programs	4140									0	
81	Payments for Community College Programs	4170									0	
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
83	Total Payments to Dist & Other Govt Units (In-State)	4100			0			631,486			631,486	395,000
84	Payments for Regular Programs - Tuition	4210									0	
85	Payments for Special Education Programs - Tuition	4220									0	
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
87	Payments for CTE Programs - Tuition	4240									0	
88	Payments for Community College Programs - Tuition	4270									0	
89	Payments for Other Programs - Tuition	4280									0	
90	Other Payments to In-State Govt Units	4290									0	
91	Total Payments to Other District & Govt Units -Tuition (In State)	4200						0			0	0
92	Payments for Regular Programs - Transfers	4310									0	
93	Payments for Special Education Programs - Transfers	4320									0	
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
95	Payments for CTE Programs - Transfers	4340									0	
96	Payments for Community College Program - Transfers	4370									0	
97	Payments for Other Programs - Transfers	4380									0	
98	Other Payments to In-State Govt Units - Transfers	4390									0	
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
101	Total Payments to Other District & Govt Units	4000			0			631,486			631,486	395,000
102	DEBT SERVICES (ED)											
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
104	Tax Anticipation Warrants	5110									0	
105	Tax Anticipation Notes	5120									0	
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
107	State Aid Anticipation Certificates	5140									0	
108	Other Interest on Short-Term Debt	5150									0	
109	Total Interest on Short-Term Debt	5100						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200									0	
111	Total Debt Services	5000						0			0	0
112	PROVISIONS FOR CONTINGENCIES (ED)											
113	Total Direct Disbursements/Expenditures		10,616,207	2,580,049	905,364	1,118,375	100,375	1,241,551	69,172	0	16,631,093	15,929,842
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,032,208)	
115												
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
117	SUPPORT SERVICES (O&M)											
118	SUPPORT SERVICES - PUPILS											
119	Other Support Services - Pupils (Describe & Itemize)	2190									0	
120	SUPPORT SERVICES - BUSINESS											
121	Direction of Business Support Services	2510									0	
122	Facilities Acquisition & Construction Services	2530									0	
123	Operation & Maintenance of Plant Services	2540	910,849	122,067	203,061	597,035	47,922	89,603			1,970,537	2,006,640
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	Total Support Services - Business	2500	910,849	122,067	203,061	597,035	47,922	89,603	0	0	1,970,537	2,006,640
127	Other Support Services (Describe & Itemize)	2900									0	
128	Total Support Services	2000	910,849	122,067	203,061	597,035	47,922	89,603	0	0	1,970,537	2,006,640
129	COMMUNITY SERVICES (O&M)											
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
132	Payments for Special Education Programs	4120									0	
133	Payments for CTE Programs	4140									0	
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
135	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400									0	
137	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
138	DEBT SERVICES (O&M)											
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
140	Tax Anticipation Warrants	5110									0	
141	Tax Anticipation Notes	5120									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
143	State Aid Anticipation Certificates	5140									0	
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
146	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	
147	Total Debt Services	5000						0			0	0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
149	Total Direct Disbursements/Expenditures		910,849	122,067	203,061	597,035	47,922	89,603	0	0	1,970,537	2,006,640
150	Excess (Deficiency) of Receipts/Revenues/Over										495,889	
151												
152	30 - DEBT SERVICES (DS)											
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0	
154	DEBT SERVICES (DS)	5000										
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
156	Tax Anticipation Warrants	5110									0	
157	Tax Anticipation Notes	5120									0	
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
159	State Aid Anticipation Certificates	5140									0	
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
161	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,594,466			2,594,466	2,586,563
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400						695,929			695,929	675,790
165	Total Debt Services	5000						3,290,395			3,290,395	3,262,353
166	PROVISION FOR CONTINGENCIES (DS)	6000										
167	Total Disbursements/ Expenditures							3,290,395			3,290,395	3,262,353
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										287,314	
169												
170	40 - TRANSPORTATION FUND (TR)											
171	SUPPORT SERVICES (TR)											
172	SUPPORT SERVICES - PUPILS											
173	Other Support Services - Pupils (Describe & Itemize)	2190									0	
174	SUPPORT SERVICES - BUSINESS											
175	Pupil Transportation Services	2550			1,209,952	26,622					1,236,574	1,082,654
176	Other Support Services (Describe & Itemize)	2900									0	
177	Total Support Services	2000	0	0	1,209,952	26,622	0	0	0	0	1,236,574	1,082,654
178	COMMUNITY SERVICES (TR)	3000									0	
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
180	PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
181	Payments for Regular Programs	4110									0	
182	Payments for Special Education Programs	4120									0	
183	Payments for Adult/Continuing Education Programs	4130									0	
184	Payments for CTE Programs	4140									0	
185	Payments for Community College Programs	4170									0	
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
187	Total Payments to Other Govt. Units (In-State)	4100						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	DEBT SERVICES (TR)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110									0	
193	Tax Anticipation Notes	5120									0	
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
195	State Aid Anticipation Certificates	5140									0	
196	Other (Describe & Itemize)	5150									0	
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹											
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)											
203	Total Disbursements/ Expenditures		0	0	1,209,952	26,622	0	0	0	0	1,236,574	1,082,654
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(547,323)	
205	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
206	INSTRUCTION (MR/SS)											
207	Regular Programs	1100		108,446							108,446	113,098
209	Pre-K Programs	1125									0	
210	Special Education Programs (Functions 1200-1220)	1200		27,281							27,281	30,500
211	Special Education Programs - Pre-K	1225									0	
212	Remedial and Supplemental Programs - K-12	1250									0	
213	Remedial and Supplemental Programs - Pre-K	1275									0	
214	Adult/Continuing Education Programs	1300									0	
215	CTE Programs	1400		6,850							6,850	7,105
216	Interscholastic Programs	1500		20,295							20,295	18,925
217	Summer School Programs	1600		9							9	500
218	Gifted Programs	1650									0	
219	Driver's Education Programs	1700		2,323							2,323	2,200
220	Bilingual Programs	1800									0	
221	Truants' Alternative & Optional Programs	1900									0	
222	Total Instruction	1000		165,204							165,204	172,328
223	SUPPORT SERVICES (MR/SS)											
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		23,786							23,786	22,644
226	Guidance Services	2120		16,298							16,298	15,638
227	Health Services	2130		711							711	711
228	Psychological Services	2140		936							936	936
229	Speech Pathology & Audiology Services	2150		20							20	
230	Other Support Services - Pupils (Describe & Itemize)	2190									0	
231	Total Support Services - Pupils	2100		41,751							41,751	39,929
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		214							214	125
234	Educational Media Services	2220		3,024							3,024	3,700
235	Assessment & Testing	2230		1,200							1,200	
236	Total Support Services - Instructional Staff	2200		4,438							4,438	3,825

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
237	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310		193							193	325
239	Executive Administration Services	2320		11,234							11,234	11,580
240	Service Area Administrative Services	2330									0	
241	Claims Paid from Self Insurance Fund	2361									0	
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
243	Unemployment Insurance Payments	2363									0	
244	Insurance Payments (Regular or Self-Insurance)	2364									0	
245	Risk Management and Claims Services Payments	2365									0	
246	Judgment and Settlements	2366									0	
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
248	Reciprocal Insurance Payments	2368									0	
249	Legal Services	2369									0	
250	Total Support Services - General Administration	2300		11,427							11,427	11,905
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		31,401							31,401	32,768
253	Other Support Services - School Administration (Describe & Itemize)	2490									0	
254	Total Support Services - School Administration	2400		31,401							31,401	32,768
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510									0	
257	Fiscal Services	2520		18,727							18,727	18,431
258	Facilities Acquisition & Construction Services	2530		8							8	
259	Operation & Maintenance of Plant Services	2540		141,354							141,354	157,513
260	Pupil Transportation Services	2550									0	
261	Food Services	2560		34,240							34,240	34,182
262	Internal Services	2570									0	
263	Total Support Services - Business	2500		194,329							194,329	210,126
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610									0	
266	Planning, Research, Development, & Evaluation Services	2620									0	
267	Information Services	2630									0	
268	Staff Services	2640		116							116	
269	Data Processing Services	2660		5,753							5,753	6,410
270	Total Support Services - Central	2600		5,869							5,869	6,410
271	Other Support Services (Describe & Itemize)	2900									0	
272	Total Support Services	2000		289,215							289,215	304,963
273	COMMUNITY SERVICES (MR/SS)	3000									0	
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275	Payments for Special Education Programs	4120									0	
276	Payments for CTE Programs	4140									0	
277	Total Payments to Other Dist & Govt Units	4000		0							0	0
278	DEBT SERVICES (MR/SS)											
279	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
280	Tax Anticipation Warrants	5110									0	
281	Tax Anticipation Notes	5120									0	
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
283	State Aid Anticipation Certificates	5140									0	
284	Other (Describe & Itemize)	5150									0	
285	Total Debt Services - Interest	5000						0			0	0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
287	Total Disbursements/Expenditures			454,419				0			454,419	477,291
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										61,982	
289												
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530	580	68	10,758		1,228,005		32,699		1,272,110	1,231,670
294	Other Support Services (Describe & Itemize)	2900									0	
295	Total Support Services	2000	580	68	10,758	0	1,228,005	0	32,699	0	1,272,110	1,231,670
296	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
297	PAYMENTS TO OTHER GOVT UNITS (In-State)											
298	Payments to Other Govt Units (In-State)	4100									0	
299	Payments for Special Education Programs	4120									0	
300	Payments for CTE Programs	4140									0	
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
302	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
303	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
304	Total Disbursements/ Expenditures		580	68	10,758	0	1,228,005	0	32,699	0	1,272,110	1,231,670
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,187,964)	
306												
307	70 - WORKING CASH (WC)											
308												
309	80 - TORT FUND (TF)											
310	SUPPORT SERVICES - GENERAL ADMINISTRATION											
311	Claims Paid from Self Insurance Fund	2361									0	
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
313	Unemployment Insurance Payments	2363			107,873						107,873	125,000
314	Insurance Payments (Regular or Self-Insurance)	2364			67,883						67,883	58,387
315	Risk Management and Claims Services Payments	2365			23,650						23,650	36,868
316	Judgment and Settlements	2366									0	
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	3,000								3,000	90,621
318	Reciprocal Insurance Payments	2368									0	
319	Legal Services	2369									0	
320	Total Support Services - General Administration	2000	3,000	0	199,406	0	0	0	0	0	202,406	310,876
321	DEBT SERVICES (TF)	5000										
322	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
323	Tax Anticipation Warrants	5110									0	
324	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
325	Other Interest or Short-Term Debt	5150									0	
326	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
327	PROVISIONS FOR CONTINGENCIES (TF)	6000										
328	Total Disbursements/Expenditures		3,000	0	199,406	0	0	0	0	0	202,406	310,876
329	Excess (Deficiency) of Receipts/Revenues Over										(202,406)	
330												
331	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
332	SUPPORT SERVICES (FP&S)											
333	SUPPORT SERVICES - BUSINESS											
334	Facilities Acquisition & Construction Services	2530									0	
335	Operation & Maintenance of Plant Services	2540									0	
336	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
337	Other Support Services (Describe & Itemize)	2900									0	
338	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
339	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
340	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
341	Total Payments to Other Dist & Govt Units	4000						0			0	0
342	DEBT SERVICES (FP&S)											
343	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
344	Tax Anticipation Warrants	5110									0	
345	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
346	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
347	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
348	Total Debt Service	5000						0			0	0
349	PROVISION FOR CONTINGENCIES (FP&S)	6000										
350	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

FEDERAL STIMULUS - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
1	District's Accounting Basis is CASH		---RECEIPTS---	---DISBURSEMENTS---								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2008		0									
5	General State Aid	4850	133,168	133,168								133,168
6	Title I Low Income	4851	0									0
7	Title I Neglected - Private	4852	0									0
8	Title I Delinquent - Private	4853	0									0
9	Title I School Improvement (Part A)	4854	0									0
10	Title I School Improvement (Part G)	4855	0									0
11	IDEA Part B Preschool	4856	0									0
12	IDEA Part B Flow Through	4857	0									0
13	Title II D Technology Formula	4860	0									0
14	Title II D Technology Competitive	4861	0									0
15	McKenney - Vento Homeless Education	4862	0									0
16	Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA Other I	4870	0									0
24	ARRA Other II	4871	0									0
25	ARRA Other III	4872	0									0
26	ARRA Other IV	4873	0									0
27	ARRA Other V	4874	0									0
28	ARRA Other VI	4875	0									0
29	ARRA Other VII	4876	0									0
30	ARRA Other VIII	4877	0									0
31	ARRA Other IX	4878	0									0
32	ARRA Other X	4879	0									0
33	ARRA Other XI	4880	0									0
34	Total ARRA Programs		133,168	133,168	0	0	0	0	0	0		133,168
35	Ending Balance June 30, 2009		0									
36	<p>1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid (Account 4850, line 5) used for the following non-allowable purposes:</p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p> <p>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below: _____</p>											
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												
47												
48												
49												
50												
51												
52												
53												
54												
55												
56												

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-08 Thru 6-30-09 (from 2008 Levy & Prior Levies) *	Taxes Received (from the 2008 Levy)	Taxes Received (from 2007 & Prior Levies)	Total Estimated Taxes (from the 2008 Levy)	Estimated Taxes Due (from the 2008 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	11,688,891	5,572,360	6,116,531	15,471,110	9,898,750
5	Operations & Maintenance	2,178,240	1,056,103	1,122,137	2,884,685	1,828,582
6	Debt Services **	3,466,198	1,665,822	1,800,376	4,639,802	2,973,980
7	Transportation	230,763	98,666	132,097	271,727	173,061
8	Municipal Retirement/Social Security	270,654	113,747	156,907	338,878	225,131
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	158,102	67,356	90,746	183,063	115,707
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	215,462	80,525	134,937	244,451	163,926
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	18,208,310	8,654,579	9,553,731	24,033,716	15,379,137
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description	Outstanding Beginning 07/01/08	Issued 07/01/08 Through 06/30/09	Retired 07/01/08 Through 06/30/09	Outstanding Ending 06/30/09					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes				0					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)				0					
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Bonds Outstanding 07/1/08	Bonds Issued 7/1/08 thru 6/30/09	Difference With page 8, line 25	Bonds Retired 7/1/08 thru 6/30/09	Bonds Outstanding 6/30/09	Amount to be Provided for Retirement of Bonds
31	1996 CAB	05/16/96	19,119,931	6	2,021,447			65,789	1,955,658	1,204,091
32	1999 SCHOOL BONDS	06/28/99	5,300,000	6	4,280,000			610,000	3,670,000	506,308
33	2006 G.O. BONDS	05/15/06	45,320,000	6S3	45,320,000			0	45,320,000	45,653,520
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			69,739,931		51,621,447	0	0	675,789	50,945,658	47,363,919
50										
51	* Each type of bond issue must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other _____							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other _____							
54	3. Refunding Bonds	6. Building Bonds	9. Other _____							
55										
56	** This total must agree with Page 24, Line 8, 2007-08 Annual Financial Report for all Local Education Agencies according to 23 Illinois Administrative Code - Part 100									
57	If more than one type of an individual bond issue, indicate percent of original issue that relates to each type.									
58	*** This total must equal the amount on Page 6, Line 22.									

**Schedule of Restricted Local Tax Levies Analysis and
Schedule of Tort Immunity Expenditures
2008-09**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES ANALYSIS OF CHANGES IN CASH BASIS FUND BALANCE					SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a								
2	Description	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction									
3	Cash Basis Fund Balance as of July 1, 2008													
4	RECEIPTS:													
5	Ad Valorem Taxes Received by District	1, 2, 4 or 5-1100		161,133										
6	Earnings on Investments	1, 2, 4, 5 or 6-1500												
7	Sale of Bonds	1, 2, 4 or 6-7200												
8	Other Receipts from Local Sources (Describe & Itemize)	--												
9	Federal Impact Aid	4001												
10	Total Receipts		0	161,133	0									
11	Total Amount Available (L3 + L10)		0	161,133	0									
12	DISBURSEMENTS:													
13	Special Education	1 or 5-1200		161,133										
14	Facilities Acquisition & Construction Services	2 or 6-2530												
15	Tort Immunity	--												
16	Other Disbursements (Describe & Itemize)	--												
17	Payments to Other Districts & Govt Units	1,2, 4 or 6-4000												
18	Total Disbursements		0	161,133	0									
19	Ending Cash Basis Fund Balance as of June 30, 2009 (L11 - L18)		0	0	0									
20														
21	^a Must be completed if tort immunity expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY2009 as a result of existing (restricted) fund balances.													
22														

Yes **No** Has the entity established an Insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in aggregate the following:

Total Claims Payments:	
Total Reserve Remaining:	

Using the following categories, list all other Tort Immunity expenditures not included in line 1 above. Include the total dollar amount for each category.

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	
Unemployment Insurance Act	
Insurance (Regular or Self-Insurance)	
Risk Management and Claims Service	
Judgments/Settlements	
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	
Legal Services	
Principal and Interest on Tort Bonds	

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	Schedule of Capital Outlay and Depreciation											
4	Description of Assets	Acct #	Cost 7-1-08	Add: Additions 2008-09	Less: Deletions 2008-09	Cost 6-30-09	Life In Years	Accumulated Depreciation 7-1-08	Add: Depreciation Allowable 2008-09	Less: Depreciation Deletions 2008-09	Accumulated Depreciation 6-30-09	Balance Undepreciated 6-30-09
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	5,253,506	216,439		5,469,945						5,469,945
8	Depreciable Land	222				0	50				0	0
9	Buildings	230										
10	Permanent Buildings	231	71,215,192	371,210		71,586,402	50	16,182,581	1,756,939		17,939,520	53,646,882
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	1,582,588	304,967		1,887,555	20	993,901	82,160		1,076,061	811,494
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	1,890,698	334,580	17,885	2,207,393	10	936,117	147,769	15,836	1,068,050	1,139,343
15	5 Yr Schedule	252				0	5				0	0
16	3 Yr Schedule	253				0	3				0	0
17	Construction in Progress	260				0	--					0
18	Total Capital Assets	200	79,941,984	1,227,196	17,885	81,151,295		18,112,599	1,986,868	15,836	20,083,631	61,067,664
19	Non-Capitalized Equipment	700				101,871	10		10,187			
20	Allowable Depreciation								1,997,055			

	A	B	C	D	E	F	
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4							
5	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
6							
7	OPERATING EXPENSE PER PUPIL						
8	EXPENDITURES:						
9	ED	Expenditures 15-22, L113		Total Expenditures	\$	16,631,093	
10	O&M	Expenditures 15-22, L149		Total Expenditures		1,970,537	
11	DS	Expenditures 15-22, L167		Total Expenditures		3,290,395	
12	TR	Expenditures 15-22, L203		Total Expenditures		1,236,574	
13	MR/SS	Expenditures 15-22, L287		Total Expenditures		454,419	
14	TORT	Expenditures 15-22, L328		Total Expenditures		202,406	
15				Total Expenditures	\$	23,785,424	
16							
17	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18							
19	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	5,314	
20	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
21	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
22	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
23	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
24	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
26	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
27	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
28	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
29	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
30	O&M	Revenues 9-14, L147, Col D	3410	Adult Ed (from ICCB)		0	
31	O&M-TR	Revenues 9-14, L148, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
32	O&M-TR	Revenues 9-14, L216, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
33	O&M-TR	Revenues 9-14, L217, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
34	O&M	Revenues 9-14, L227, Col D	4810	Federal - Adult Education		0	
35	ED	Expenditures 15-22, L6, Col K - (G+I)	1125	Pre-K Programs		0	
36	ED	Expenditures 15-22, L8, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
37	ED	Expenditures 15-22, L10, Col K - (G+I)	1275	Remedial and Support Programs Pre-K		0	
38	ED	Expenditures 15-22, L11, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
39	ED	Expenditures 15-22, L14, Col K - (G+I)	1600	Summer School Programs		649	
40	ED	Expenditures 15-22, L19, Col K	1910	Pre-K Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L20, Col K	1911	Regular K-12 Programs - Private Tuition		0	
42	ED	Expenditures 15-22, L21, Col K	1912	Special Education Programs K-12 - Private Tuition		408,285	
43	ED	Expenditures 15-22, L22, Col K	1913	Special Education Programs Pre-K - Tuition		0	
44	ED	Expenditures 15-22, L23, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
45	ED	Expenditures 15-22, L24, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
46	ED	Expenditures 15-22, L25, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L26, Col K	1917	CTE Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L27, Col K	1918	Interscholastic Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L28, Col K	1919	Summer School Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L30, Col K	1921	Bilingual Programs - Private Tuition		0	
52	ED	Expenditures 15-22, L31, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		8,396	
53	ED	Expenditures 15-22, L74, Col K - (G+I)	3000	Community Services		6,109	
54	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		631,486	
55	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		100,375	
56	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment		69,172	
57	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000	Community Services		0	
58	O&M	Expenditures 15-22, L137, Col K	4000	Total Payments to Other Dist & Govt Units		0	
59	O&M	Expenditures 15-22, L149, Col G	-	Capital Outlay		47,922	
60	O&M	Expenditures 15-22, L149, Col I	-	Non-Capitalized Equipment		0	
61	DS	Expenditures 15-22, L153, Col K	4000	Payments to Other Dist & Govt Units		0	
62	DS	Expenditures 15-22, L163, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		695,929	
63	TR	Expenditures 15-22, L178, Col K - (G+I)	3000	Community Services		0	
64	TR	Expenditures 15-22, L189, Col K	4000	Total Payments to Other Dist & Govt Units		0	
65	TR	Expenditures 15-22, L199, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
66	TR	Expenditures 15-22, L203, Col G	-	Capital Outlay		0	
67	TR	Expenditures 15-22, L203, Col I	-	Non-Capitalized Equipment		0	
68	MR/SS	Expenditures 15-22, L209, Col K	1125	Pre-K Programs		0	
69	MR/SS	Expenditures 15-22, L211, Col K	1225	Special Education Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L213, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
71	MR/SS	Expenditures 15-22, L214, Col K	1300	Adult/Continuing Education Programs		0	
72	MR/SS	Expenditures 15-22, L217, Col K	1600	Summer School Programs		9	
73	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		0	
74	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units		0	
75							
76	Total Deductions (L19 through L74)					\$	1,973,646
77	Total Operating Expenses (Regular K-12)						21,811,778
78	9 Mo ADA (See the General State Aid Claim for 2008-09 (ISBE 54-33, L12)						1,367.80
79	Estimated OEPP (L77 / L78)					\$	15,946.61
80							

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4						
5	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
6						
81	PER CAPITA TUITION CHARGE					
82						
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		484,512
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		270,670
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		182,207
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		104,962
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		15,085
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L103, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED-O&M-DS-TR-MR/SS-TORT	Revenues 9-14, L105, Col C	1993	Other Local Fees		0
105	ED-O&M-TR	Revenues 9-14, L130, Col C,D,F	3000	Total Special Education		265,847
106	ED-O&M-MR/SS	Revenues 9-14, L139, Col C,D,G	3200	Total Career and Technical Education		22,629
107	ED-MR/SS	Revenues 9-14, L143, Col C,G	3300	Total Bilingual Ed		0
108	ED	Revenues 9-14, L144, Col C	3360	State Free Lunch & Breakfast		0
109	ED-O&M-MR/SS	Revenues 9-14, L145, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L146, Col C,D	3370	Driver Education		42,340
111	ED-O&M-TR-MR/SS	Revenues 9-14, L153, Col C,D,F,G	3500	Total Transportation		418,571
112	ED	Revenues 9-14, L154, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L156, Col C,F,G	3695	Truant Alternative/Optional Education		0
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3715	Reading Improvement Block Grant		0
116	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
117	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
118	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0
120	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		49,033
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
123	ED-TR	Revenues 9-14, L166, Col C,F	3815	State Charter Schools		0
124	O&M	Revenues 9-14, L169, Col D	3925	School Infrastructure - Maintenance		0
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		1,088
126	ED	Revenues 9-14, L179, Col C	4045	Head Start (Subtract)		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L190, Col C,D,F,G	-	Total Title V		1,001
129	ED-MR/SS	Revenues 9-14, L199, Col C,G	-	Total Food Service		15,331
130	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	-	Total Title I		75,798
131	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	-	Total Title IV		2,232
132	ED-O&M-TR-MR/SS	Revenues 9-14, L218, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		205,460
133	ED-O&M-TR-MR/SS	Revenues 9-14, L219, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
135	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
136	ED-O&M-MR/SS	Revenues 9-14, L226, Col C,D,G	4700	Total CTE - Perkins		173
137	ED,O&M,MR/SS	Revenues 9-14, L258, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
138	ED-TR-MR/SS	Revenues 9-14, L259, Col C,F,G	4905	Emergency Immigrant Assistance		0
139	ED-TR-MR/SS	Revenues 9-14, L260, Col C,F,G	4909	Title III - English Language Acquisition		0
140	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4910	Learn & Serve America		0
141	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
142	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
143	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4932	Title II - Teacher Quality		22,922
144	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4960	Federal Charter Schools		0
145	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		19,337
146	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0
147	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
149				Total Allowance for PCTC Computation (L84 through L147)	\$	2,199,198
150				Net Operating Expense for PCTC Computation (L77 - L149)		19,612,580
151				Total Depreciation Allowance (from page 27, Col I)		1,997,055
152				Total Allowance for PCTC Computation (L150 + L151)		21,609,635
153				9 Mo ADA (from L78)		1,367.80
154				Total Estimated PCTC (L152 / 153)	\$	15,798.83
155						
156						
157	Note: ISBE will compute the final amount for line 154 by making adjustments related to the Federal Stimulus-American Recovery and Reinvestment Act 2009.					

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2011							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
6	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, 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.</p>							
7	Support Services - Direct Costs (1-2000) and (5-2000)							
8	Direction of Business Support Services (1-2510) and (5-2510)							
9	Fiscal Services (1-2520) and (5-2520)							
10	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
11	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
12	Value of Commodities Received for Fiscal Year 2009 <i>(Include the value of commodities when determining if an A-133 is required).</i>							
13	Internal Services (1-2570) and (5-2570)							
14	Staff Services (1-2640) and (5-2640)							
15	Data Processing Services (1-2660) and (5-2660)							
17	SECTION II							
18	Estimated Indirect Cost Rate for Federal Program Year 2011 <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
20								
22				Restricted Program		Unrestricted Program		
23	Instruction	1000		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
24	Support Services:							
25	Pupil	2100			1,119,254		1,119,254	
26	Instructional Staff	2200			343,728		343,728	
27	General Admin.	2300			758,893		758,893	
28	School Admin	2400			779,514		779,514	
29	Business:							
30	Direction of Business Spt. Srv.	2510	0		0	0	0	
31	Fiscal Services	2520	427,290		0	427,290	0	
32	Oper. & Maint. Plant Services	2540			2,063,969	2,063,969	0	
33	Pupil Transportation	2550			1,236,574		1,236,574	
34	Food Services	2560			273,293		273,293	
35	Internal Services	2570	0		0	0	0	
36	Central:							
37	Direction of Central Spt. Srv.	2610			0		0	
38	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
39	Information Services	2630			0		0	
40	Staff Services	2640	12,585		0	12,585	0	
41	Data Processing Services	2660	70,288		0	70,288	0	
42	Other:	2900			0		0	
43	Community Services	3000			6,109		6,109	
44	Total			510,163	18,818,979	2,574,132	16,755,010	
45				Restricted Rate		Unrestricted Rate		
46				Col/Row (D44) =	510,163	Col/Row (F44) =	2,574,132	
47				Col/Row (E44) =	18,818,979	Col/Row (G44) =	16,755,010	
48				=	2.71%	=	15.36%	

1	A	B	C	D	E	F	G	H	I	J		
2	ILLINOIS STATE BOARD OF EDUCATION											
3	School Business Services Division (N-330)											
4	100 North First Street											
5	Springfield, IL 62777-0001											
6	LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET						School District Name:		Lemont Twp HSD 210			
7							(Section 17-1.5 of the School Code)		RCDT Number:		14-016-2100-17	
8												
9						Actual Expenditures, Fiscal Year 2009			Budgeted Expenditures, Fiscal Year 2010			
10			(10)	(20)			(10)	(20)				
11	Description		Funct. No.	Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations & Maintenance Fund	Total			
12	1. Executive Administration Services		2320	399,352		399,352	414,279		414,279			
13	2. Special Area Administration Services		2330	0		0	1,000		1,000			
14	3. Other Support Services - School Administration		2490	0		0			0			
15	4. Direction of Business Support Services		2510	0	0	0			0			
16	5. Internal Services		2570	0		0	80,000		80,000			
17	6. Direction of Central Support Services		2610	0		0			0			
18	7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0			0			
19	8. Totals			399,352	0	399,352	495,279	0	495,279			
20	9. Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)								24%			
21												
22	CERTIFICATION											
23	I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2009" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2009.											
24	I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2010" agree with the amounts on the budget adopted by the Board of Education.											
25												
26												
27				_____ <i>Signature of Superintendent</i>								
28				_____ <i>(Date)</i>								
29	If line 9 is greater than 5% please check one box below.											
31	<input type="checkbox"/> 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.											
32												
34	<input type="checkbox"/> 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 14, 2009 to ensure inclusion in the October 1, 2009 report, postmarked by January 8, 2010 to ensure inclusion in the March 1, 2010 report, or postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm .											
35												
37	<input type="checkbox"/> The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.											
38												

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

Type Below.

-
1. Total Bond Principal Retired (P18, Col H, L163) must = Debt Service - Bond Principal Retired (P25, Col H, L49). The amount on (P18, Col H, L163) includes capital lease payments of \$20,140.

 2. Acct 7990 - Other Sources Not Classified Elsewhere (P8, L42) must = Acct 8990 - Other Uses Not Classified Elsewhere (P8, L59) These amounts are equal between Education Fund and Tort Fund.

 - 3.
 - 4.

Lemont Twp HSD 210
14-016-2100-17

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² 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.
- ³ Equals Line 8 minus Line 17
- ⁴ Requires notification to the county clerk to abate an equal amount from taxes next extended.
- ⁵ 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.
- ⁶ Equals Line 43 minus Line 60.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to 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 purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4100 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the func—e.g. alternate revenue bonds(Describe & Itemize).



S:\DATA\SD210\
AUDIT 09\Report\FE

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.

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
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	CASH
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Were any findings issued?	NO FINDINGS WERE ISSUED
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: L4: Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) B&I: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) S&C/CI: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Rent: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10 (Col C, L13) must = (Col C, L42).	OK
Fund 20 (Line 13) must = (Line 42).	OK
Fund 30 (Col E, L13) must = (Col E, L42).	OK
Fund 40 (Col F, L13) must = (Col F, L42).	OK
Fund 50 (Col G, L13) must = (Col G, L42).	OK
Fund 60 (Col H, L13) must = (Col H, L42).	OK
Fund 70 (Col I, L13) must = (Col I, L42).	OK
Fund 80 (Col J, L13) must = (Col J, L42).	OK
Fund 90 (Col K, L13) must = (Col K, L42).	OK
Agency Fund (Line 13) must = (Line 42).	OK
General Fixed Assets (Col M, L23) must = (Col M, L42).	OK
General Long-Term Debt (L23) must = (Line 42).	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8: Ending Fund Balance.	
Fund 10 (Col C, L39-40) must = (Col C, L65).	OK
Fund 20 (Col D, L39-40) must = (Col D, L65).	OK
Fund 30 (Col E, L39-40) must = (Col E, L65).	OK
Fund 40 (Col F, L39-40) must = (Col F, L65).	OK
Fund 50 (Col G, L39-40) must = (Col G, L65).	OK
Fund 60 (Col H, L39-40) must = (Col H, L65).	OK
Fund 70 (Col I, L39-40) must = (Col I, L65).	OK
Fund 80 (Col J, L39-40) must = (Col J, L65).	OK
Fund 90 (Col K, L39-40) must = (Col K, L65).	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Bonds Issued (P25, Col F, L49) must = Principal on Bonds Sold (P8, Col C:F, Col H:K, L32).	OK
Total Bond Principal Retired (P18, Col H, L163) must = Debt Service - Bond Principal Retired (P25, Col H, L49).	ERROR!
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	

Description:	Error Message
Acct 7130 - Transfer Among Funds (Col C:K, L26) must = Acct 8130 Transfer Among Funds (Col C:K, L48)	OK
Acct 7140 - Transfer of Interest (Col C:K, L27) must = Acct 8140 Transfer of Interest (Col C:K, L49).	OK
Acct 7900 - ISBE Loan Proceeds (Col C:K, L 41) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Col C:K, L58)	OK
Acct 7990 - Other Sources Not Classified Elsewhere (P8, L42) must = Acct 8990 - Other Uses Not Classified Elsewhere (P8, L59)	ERROR!
10. Page 26: Restricted Tax Levies (Line 15) must = Reserved Fund Balance (Pages 5 & 6, Line 42).	
Reserved Fund Balance (P5, Col C,D,F & G,L39) must be => Special Education (P26, Col D, L19).	OK
Reserve Fund Balance (P5, Col D:H, L39) must be >= Area Vocational Construction (P26, Col E,L19).	OK
If Tort Immunity Expenditures exist in the Ed Fund (P15, L51), then the Schedule of Tort Immunity Expenditures (P26, Col M, L11:L19) must be completed.	OK
12. Page 28: The 9 Month ADA must be entered on Line 78.	OK
13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

CHECK FOR REFERENCE ERRORS

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2009**

DISTRICT/JOINT AGREEMENT NAME Lemont Twp HSD 210	RCDT NUMBER 14-016-2100-17	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 060-003973
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) SANDRA L. DOEBERT	NAME AND ADDRESS OF AUDIT FIRM EVANS, MARSHALL & PEASE, P.C. 1875 HICKS ROAD ROLLING MEADOWS	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 800 PORTER STREET LEMONT 60439	E-MAIL ADDRESS JEFF@EMPCPA.COM	
	NAME OF AUDIT SUPERVISOR JEFFERY M. ROLLEFSON, CPA	
	CPA FIRM TELEPHONE NUMBER 847-221-5700	FAX NUMBER 847-221-5701

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).
Programs funded through ARRA are identified separately in 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 29) on Line 12.**
 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, etc.) has been submitted to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

8. **Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs**
 - Program name includes "ARRA - " prefix
 - Correct ARRA CFDA and ISBE program numbers are listed
9. All prior year's projects are included and reconciled to final FRIS report amounts.
 - Including revenue and expenditure/disbursement amounts
10. All current year's projects are included and reconciled to most recent FRIS report filed.
 - Including revenue and expenditure/disbursement amounts
11. 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.
12. 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
13. Each CNP project should be reported on separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. 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
 * **Non-Cash Commodities: Commodities information for non-cash items received through Preferred Meal Systems**
 Districts should track separately through year; no specific report available from ISBE
 * **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
 * **Amounts verified for Fresh Fruits and Vegetables cash grant program** (ISBE code 4240, but list in 4299 and detail information
 CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts.
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds and E-Rate reimbursements have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA-2) have been completed.
 Including, but not limited to:
 24. Basis of Accounting
 25. Name of Entity
 26. Type of Financial Statements
 27. Subrecipient information (Mark "N/A" if not applicable)
 * **ARRA funds are listed separately from "regular" Federal awards**

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

28. Audit opinions expressed in opinion letters match opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs are listed.
31. Correct testing threshold has been entered. (OMB A-133, §_520)

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

32. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding.
33. Finding completed for **each Significant Deficiency** and for **each Material Weakness** noted in opinion letters.
34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
35. 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).
36. Questioned Costs have been calculated where there are questioned costs.
37. Questioned Costs are separated by fiscal year **and** by project.
38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
39. **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

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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	\$ 953,741
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 12		2,974
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		\$ 956,715

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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-----	-----
-----	-----
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ADJUSTED AFR FEDERAL REVENUES		\$ 956,715
Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 956,715

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:		\$ 956,715
DIFFERENCE:		\$ -

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2009

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)			
DEPARTMENT OF EDUCATION:									
IMPACT AID (M)	84.041	09-4001-00		478,319		478,319		PROG. ON GOING	N/A
PASSED THRU ISBE:									
ESEA - TITLE V - INNOVATIVE PROGRAMS	84.298A	08-4100-00	1,002	1,001	2,003			2,003	2,003
TITLE I - LOW INCOME	84.010A	08-4300-00	17,186		17,186			17,186	17,186
TITLE I - LOW INCOME	84.010A	09-4300-00		75,798		75,327		PROG. END 8/31	75,798
TITLE IV - SAFE AND DRUG FREE SCHOOLS	84.186A	09-4400-00		2,232		2,838		2,838	2,838
TITLE II - TEACHER QUALITY	84.367A	08-4932-00	11,032	6,368	17,400			17,400	17,400
TITLE II - TEACHER QUALITY	84.367A	09-4932-00		16,554		18,799		18,799	18,799
TECHNOLOGY ENHANCED	84.318A	09-4971-00		173		173	58	231	231
ARRA - GENERAL STATE AID	84.394A	09-4850-00		133,168		133,168		133,168	N/A
SOUTHWEST COOK COUNTY COOPERATIVE:									
IDEA FLOW THRU	84.027	09-4625-00		205,460		205,460		205,460	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.

¹ 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.

² 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.

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

⁴ 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.

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2009

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)			
TOTAL DEPARTMENT OF EDUCATION			29,220	919,073	36,589	914,084			
DEPARTMENT OF HEALTH & HUMAN SERVICES:									
PEORIA PUBLIC SCHOOLS:									
ADMINISTRATIVE OUTREACH	93.778	09-4991-00		19,337		19,337		19,337	N/A
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES			0	19,337	0	19,337			
DEPARTMENT OF AGRICULTURE:									
LANTER COMMODITIES	10.555			2,974		2,974		2,974	N/A
NATIONAL SCHOOL LUNCH	10.555	08-4210-00	9,922	2,793	9,922	2,793		12,715	N/A
NATIONAL SCHOOL LUNCH	10.555	09-4210-00		12,538		12,538		PROG END 9/30	N/A
TOTAL DEPARTMENT OF AGRICULTURE			9,922	18,305	9,922	18,305			
TOTAL FEDERAL ASSISTANCE			39,142	956,715	46,511	951,726			

• (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.

¹ 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.

² 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.

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

⁴ 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.

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NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2009

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Lemont S.D. 210 and is presented on the modified cash basis. 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: Subrecipients⁶

Of the federal expenditures presented in the schedule, Lemont S.D. 210 provided federal awards to subrecipients as follows:

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

⁵ 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.

⁶ 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 subrecipie

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2009

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, Disclaimer⁷)

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:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
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

⁷ 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."

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

⁹ When the CFDA number is not available, include other identifying number, if applicable.

¹⁰ 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.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2009**

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ NONE 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

For ISBE Review	
Date: _____	Resolution Criteria Code Number _____
Initials: _____	Disposition of Questioned Costs Code Letter _____

¹¹ 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.

¹² 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.

¹³ 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.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2009

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **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. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

For ISBE Review			
Date:	_____	Resolution Criteria Code Number	_____
Initials:	_____	Disposition of Questioned Costs Code Letter	_____

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

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2009

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
NONE		
[If there are no prior year audit findings, please submit schedule and indicate NONE]		

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

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

²⁰ 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.

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CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2009

Corrective Action Plan

Finding No.: NONE

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.]

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