

Due to ROE on October 15th
 Due to ISBE on November 15th
 SD/JA10

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, 2010

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 type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
School District/Joint Agreement Number: 19-022-2050-26				Name of Auditing Firm: Klein Hall & Associates, LLC	
County Name: DuPage				Name of Audit Supervisor: Scott Klein	
Name of School District/Joint Agreement: Elmhurst Community Unit School District No. 205				Address: 3973 75th Street, Suite 102	
Address: 162 S. York		<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: Send ISBE a File</p>		City: State: Zip Code: Aurora IL 60504	
City: Elmhurst, IL				Phone Number: Fax Number: 630-898-5578 630-898-5593	
Email Address: pmasterton@elmhurst205.org				IL Registration Number: 066-003910	
Zip Code: 60126				Email Address: sklein@kleinhalcpa.com	
<p align="center"><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input checked="" 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 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): Dr. Lynn Krzic		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: krzic@elmhurst205.org		Email Address:		Email Address:	
Telephone: Fax Number: 6308344530 6309936694		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 (06/10)

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other		
Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7 - 8
Statements of Revenues Received/Revenues (All Funds).....	Revenues	9 - 14
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	15 - 22
Supplementary Schedules		
Federal Stimulus - American Recovery and Reinvestment Act (ARRA) of FY10 Schedule.....	ARRA Sched	23
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	24
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	25
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	26
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	27
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation FY10.....	PCTC-OEPP	28 - 29
Estimated Indirect Cost Rate for Federal Programs (Section I, Section II)	ICR Computation	30
Administrative Cost Worksheet	AC	31
Itemization Schedule	ITEMIZATION	32
Reference Page	REF	33
Notes, Opinion Letters, etc.....	Opinion-Notes	34
Audit Checklist/Balancing Schedule	AUDITCHECK	-
A-133 Single Audit Section		
Annual Federal Compliance Report.....	A-133 Cover - CAP	35 - 44

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: 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 in the itemization page.

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 complete submission procedures).

[Attachment Manager Link](#)

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 files as separate docs in the Attachment Manager and they will be embedded for you.*

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, annually.

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 November 15, annually.

* 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. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ 1/1/1991
mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

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

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

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

	Tax Year 2009	Equalized Assessed Valuation (EAV):	<input type="text" value="2,652,518,847"/>					
Rate(s):	<input type="text" value="0.025146"/>	+	<input type="text" value="0.003313"/>	+	<input type="text" value="0.000498"/>	=	<input type="text" value="0.028960"/>	<input type="text" value="0.000008"/>
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash			

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
<input type="text" value="95,569,395"/>	<input type="text" value="92,409,845"/>	<input type="text" value="3,159,550"/>	<input type="text" value="33,870,159"/>

* 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.

C. Short-Term Debt **

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

** The numbers shown are the sum of entries on page 25.

D. Long-Term Debt

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

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

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	<input type="text" value=""/>
Outstanding:.....	511	<input type="text" value="135,670,807"/>

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.

Attach sheets as needed explaining each item checked.

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

Comments:

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

District Name: Elmhurst Community Unit School District No. 205
District Code: 19-022-2050-26
County Name: DuPage

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	33,870,159.00	0.362	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80)	Funds 10, 20, 40, & 70,	93,638,932.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20	(1,930,463.00)			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	92,409,845.00	0.987	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80)	Funds 10, 20, 40 & 70,	93,638,932.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20	(1,930,463.00)			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	30,747,734.00	119.78	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	256,694.01		Value	0.30
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	65,294,403.94		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H37)		135,670,807.00	62.93	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		366,047,600.89		Value	0.30
				Total Profile Score:	3.80 *

Estimated 2010 Financial Profile Designation: RECOGNITION

* 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.

ASSETS	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
CURRENT ASSETS (100)									
Cash (Accounts 111 through 115) ¹		21,145,917	5,175,406	1,760,105	15,094	407,489	2,944,423	4,411,317	0
Investments	120	0	0	0	0	0	0	0	0
Taxes Receivable	130	35,705,969	4,643,550	4,245,528	698,036	1,295,132	0	11,239	0
Interfund Receivables	140	0	0	0	0	0	0	0	0
Intergovernmental Accounts Receivable	150	2,347,589	0	0	466,061	0	0	0	0
Other Receivables	160	0	0	0	0	0	0	0	0
Inventory	170	48,483	0		0		0		
Prepaid Items	180	0	0	0	0	0	0	0	0
Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0
Total Current Assets		59,247,958	9,818,956	6,005,633	1,179,191	1,702,621	2,944,423	4,422,556	0
CAPITAL ASSETS (200)									
Works of Art & Historical Treasures	210								
Land	220								
Building & Building Improvements	230								
Site Improvements & Infrastructure	240								
Capitalized Equipment	250								
Construction in Progress	260								
Amount Available in Debt Service Funds	340								
Amount to be Provided for Payment on Long-Term Debt	350								
Total Capital Assets									
CURRENT LIABILITIES (400)									
Interfund Payables	410	0	0	0	0	0	0		0
Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0
Other Payables	430	1,354,057	110,602	0	289,345	0	0	0	0
Contracts Payable	440	0	0	0	0	0	0	0	0
Loans Payable	460	0	0	0	0	0	0	0	0
Salaries & Benefits Payable	470	43,980	41,384	0	0	0	0	0	0
Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0
Deferred Revenues & Other Current Liabilities	490	33,880,037	4,406,089	4,028,423	662,342	1,228,904	0	10,666	0
Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0
Total Current Liabilities		35,278,074	4,558,075	4,028,423	951,687	1,228,904	0	10,666	0
LONG-TERM LIABILITIES (500)									
Long-Term Debt Payable (General Obligation, Revenue, Other)	511								
Total Long-Term Liabilities									
Reserved Fund Balance	714	0	0	0	0	0	0	0	0
Unreserved Fund Balance	730	23,969,884	5,260,881	1,977,210	227,504	473,717	2,944,423	4,411,890	0
Investment in General Fixed Assets									
Total Liabilities and Fund Balance		59,247,958	9,818,956	6,005,633	1,179,191	1,702,621	2,944,423	4,422,556	0

ASSETS	Acct. #	(90) Fire Prevention & Safety
CURRENT ASSETS (100)		
Cash (Accounts 111 through 115) ¹		1,065,333
Investments	120	0
Taxes Receivable	130	0
Interfund Receivables	140	0
Intergovernmental Accounts Receivable	150	0
Other Receivables	160	0
Inventory	170	0
Prepaid Items	180	0
Other Current Assets (Describe & Itemize)	190	0
Total Current Assets		1,065,333
CAPITAL ASSETS (200)		
Works of Art & Historical Treasures	210	
Land	220	
Building & Building Improvements	230	
Site Improvements & Infrastructure	240	
Capitalized Equipment	250	
Construction in Progress	260	
Amount Available in Debt Service Funds	340	
Amount to be Provided for Payment on Long-Term Debt	350	
Total Capital Assets		
CURRENT LIABILITIES (400)		
Interfund Payables	410	0
Intergovernmental Accounts Payable	420	0
Other Payables	430	0
Contracts Payable	440	0
Loans Payable	460	0
Salaries & Benefits Payable	470	0
Payroll Deductions & Withholdings	480	0
Deferred Revenues & Other Current Liabilities	490	0
Due to Activity Fund Organizations	493	0
Total Current Liabilities		0
LONG-TERM LIABILITIES (500)		
Long-Term Debt Payable (General Obligation, Revenue, Other)	511	
Total Long-Term Liabilities		
Reserved Fund Balance	714	0
Unreserved Fund Balance	730	1,065,333
Investment in General Fixed Assets		
Total Liabilities and Fund Balance		1,065,333

ASSETS	Acct. #	Agency Fund	Account Groups	
			General Fixed Assets	General Long-Term Debt
CURRENT ASSETS (100)				
Cash (Accounts 111 through 115) ¹		1,065,287		
Investments	120	0		
Taxes Receivable	130			
Interfund Receivables	140			
Intergovernmental Accounts Receivable	150			
Other Receivables	160	0		
Inventory	170	0		
Prepaid Items	180	0		
Other Current Assets (Describe & Itemize)	190	0		
Total Current Assets		1,065,287		
CAPITAL ASSETS (200)				
Works of Art & Historical Treasures	210		0	
Land	220		699,427	
Building & Building Improvements	230		178,599,077	
Site Improvements & Infrastructure	240		7,659,490	
Capitalized Equipment	250		21,159,406	
Construction in Progress	260		0	
Amount Available in Debt Service Funds	340			1,977,210
Amount to be Provided for Payment on Long-Term Debt	350			133,693,597
Total Capital Assets			208,117,400	135,670,807
CURRENT LIABILITIES (400)				
Interfund Payables	410			
Intergovernmental Accounts Payable	420			
Other Payables	430			
Contracts Payable	440			
Loans Payable	460			
Salaries & Benefits Payable	470			
Payroll Deductions & Withholdings	480			
Deferred Revenues & Other Current Liabilities	490			
Due to Activity Fund Organizations	493	1,065,287		
Total Current Liabilities		1,065,287		
LONG-TERM LIABILITIES (500)				
Long-Term Debt Payable (General Obligation, Revenue, Other)	511			135,670,807
Total Long-Term Liabilities				135,670,807
Reserved Fund Balance	714	0		
Unreserved Fund Balance	730	0		
Investment in General Fixed Assets			208,117,400	
Total Liabilities and Fund Balance		1,065,287	208,117,400	135,670,807

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
Transfer of Working Cash Fund Interest	8120							0	
Transfer Among Funds	8130	0	0		0				
Transfer of Interest	8140	0	0	0	0	0	0		0
Transfer from Capital Project Fund to O&M Fund	8150						0		
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160								
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170								
Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0		
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0		
Other Revenues Pledged to Pay Principal on Capital Leases	8430	822,341	545,000				0		
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0		
Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0		
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0		
Other Revenues Pledged to Pay Interest on Capital Leases	8530	52,977	325,792				0		
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0		
Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0						
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0						
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0						
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0						
Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0						
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0						
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0						
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0						
Taxes Transferred to Pay for Capital Projects	8810	0	0						
Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0						
Other Revenues Pledged to Pay for Capital Projects	8830	0	0						
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0						
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	184,353	0		0	0	0		
Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0
Total Other Uses of Funds		1,059,671	870,792	0	0	0	0	0	0
Total Other Sources/Uses of Funds ⁶		21,352	(870,792)	1,930,463	0	0	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,356,571	447,069	349,740	(533,876)	(119,001)	(6,482,813)	40,346	0
Fund Balances - July 1, 2009		21,613,313	4,813,812	1,627,470	761,380	592,718	9,427,236	4,371,544	0
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
Fund Balances - June 30, 2010		23,969,884	5,260,881	1,977,210	227,504	473,717	2,944,423	4,411,890	0

Description	Acct #	(90)
		Fire Prevention & Safety
RECEIPTS/REVENUES		
Local Sources	1000	3,776
Flow-Through Receipts/Revenues from One District to Another District	2000	
State Sources	3000	0
Federal Sources	4000	0
Total Direct Receipts/Revenues		3,776
Receipts/Revenues for "On Behalf" Payments ²	3998	
Total Receipts/Revenues		3,776
DISBURSEMENTS/EXPENDITURES		
Instruction	1000	
Support Services	2000	369,459
Community Services	3000	
Payments to Other Districts & Governmental Units	4000	0
Debt Service	5000	0
Total Direct Disbursements/Expenditures		369,459
Disbursements/Expenditures for "On Behalf" Payments ²	4180	0
Total Disbursements/Expenditures		369,459
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(365,683)
OTHER SOURCES/USES OF FUNDS		
OTHER SOURCES OF FUNDS (7000)		
PERMANENT TRANSFER FROM VARIOUS FUNDS		
Abolishment or Abatement of the Working Cash Fund	7110	
Transfer of Working Cash Fund Interest	7120	0
Transfer Among Funds	7130	
Transfer of Interest	7140	0
Transfer from Capital Project Fund to O&M Fund	7150	
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160	
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170	
SALE OF BONDS (7200)		
Principal on Bonds Sold	7210	0
Premium on Bonds Sold	7220	0
Accrued Interest on Bonds Sold	7230	0
Sale or Compensation for Fixed Assets ⁵	7300	0
Transfer to Debt Service to Pay Principal on Capital Leases	7400	
Transfer to Debt Service to Pay Interest on Capital Leases	7500	
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
Transfer to Capital Projects Fund	7800	
ISBE Loan Proceeds	7900	0
Other Sources Not Classified Elsewhere	7990	0
Total Other Sources of Funds		0
OTHER USES OF FUNDS (8000)		
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		
Abolishment or Abatement of the Working Cash Fund	8110	

Description	Acct #	(90)
		Fire Prevention & Safety
Transfer of Working Cash Fund Interest	8120	
Transfer Among Funds	8130	
Transfer of Interest	8140	
Transfer from Capital Project Fund to O&M Fund	8150	
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160	0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170	0
Taxes Pledged to Pay Principal on Capital Leases	8410	
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
Other Revenues Pledged to Pay Principal on Capital Leases	8430	
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
Taxes Pledged to Pay Interest on Capital Leases	8510	
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
Other Revenues Pledged to Pay Interest on Capital Leases	8530	
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
Taxes Pledged to Pay Principal on Revenue Bonds	8610	
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
Taxes Pledged to Pay Interest on Revenue Bonds	8710	
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
Taxes Transferred to Pay for Capital Projects	8810	
Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
Other Revenues Pledged to Pay for Capital Projects	8830	
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0
Other Uses Not Classified Elsewhere	8990	0
Total Other Uses of Funds		0
Total Other Sources/Uses of Funds ⁶		0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(365,683)
Fund Balances - July 1, 2009		1,431,016
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
Fund Balances - June 30, 2010		1,065,333

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
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)									
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY									
Designated Purposes Levies (1110-1120) ⁷		66,503,432	8,802,584	7,821,792	1,287,871	1,461,056	0	34,671	0
Leasing Purposes Levy ⁸	1130	0	0						
Special Education Purposes Levy	1140	869,025	0		0	0			
FICA/Medicare Only Purposes Levies	1150					975,326			
Area Vocational Construction Purposes Levy	1160		0	0					
Summer School Purposes Levy	1170	0							
Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0
Total Ad Valorem Taxes Levied By District		67,372,457	8,802,584	7,821,792	1,287,871	2,436,382	0	34,671	0
PAYMENTS IN LIEU OF TAXES									
Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0
Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0
Corporate Personal Property Replacement Taxes ⁹	1230	1,446,539	0	0	0	200,000	0	0	0
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0
Total Payments in Lieu of Taxes		1,446,539	0	0	0	200,000	0	0	0
TUITION									
Regular - Tuition from Pupils or Parents (In State)	1311	3,941							
Regular - Tuition from Other Districts (In State)	1312	2,874							
Regular - Tuition from Other Sources (In State)	1313	0							
Regular - Tuition from Other Sources (Out of State)	1314	0							
Summer Sch - Tuition from Pupils or Parents (In State)	1321	742,942							
Summer Sch - Tuition from Other Districts (In State)	1322	0							
Summer Sch - Tuition from Other Sources (In State)	1323	0							
Summer Sch - Tuition from Other Sources (Out of State)	1324	0							
CTE - Tuition from Pupils or Parents (In State)	1331	0							
CTE - Tuition from Other Districts (In State)	1332	0							
CTE - Tuition from Other Sources (In State)	1333	0							
CTE - Tuition from Other Sources (Out of State)	1334	0							
Special Ed - Tuition from Pupils or Parents (In State)	1341	0							
Special Ed - Tuition from Other Districts (In State)	1342	0							
Special Ed - Tuition from Other Sources (In State)	1343	0							
Special Ed - Tuition from Other Sources (Out of State)	1344	0							
Adult - Tuition from Pupils or Parents (In State)	1351	0							
Adult - Tuition from Other Districts (In State)	1352	0							
Adult - Tuition from Other Sources (In State)	1353	0							
Adult - Tuition from Other Sources (Out of State)	1354	0							
Total Tuition		749,757							
TRANSPORTATION FEES									
Regular -Transp Fees from Pupils or Parents (In State)	1411				0				
Regular - Transp Fees from Other Districts (In State)	1412				0				
Regular - Transp Fees from Other Sources (In State)	1413				0				
Regular - Transp Fees from Co-curricular Activities (In State)	1415				0				
Regular Transp Fees from Other Sources (Out of State)	1416				0				
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0				
Summer Sch - Transp. Fees from Other Districts (In State)	1422				0				
Summer Sch - Transp. Fees from Other Sources (In State)	1423				0				
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0				

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
CTE - Transp Fees from Pupils or Parents (In State)	1431				0				
CTE - Transp Fees from Other Districts (In State)	1432				0				
CTE - Transp Fees from Other Sources (In State)	1433				0				
CTE - Transp Fees from Other Sources (Out of State)	1434				0				
Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0				
Special Ed - Transp Fees from Other Districts (In State)	1442				0				
Special Ed - Transp Fees from Other Sources (In State)	1443				0				
Special Ed - Transp Fees from Other Sources (Out of State)	1444				0				
Adult - Transp Fees from Pupils or Parents (In State)	1451				0				
Adult - Transp Fees from Other Districts (In State)	1452				0				
Adult - Transp Fees from Other Sources (In State)	1453				0				
Adult - Transp Fees from Other Sources (Out of State)	1454				0				
Total Transportation Fees					0				
EARNINGS ON INVESTMENTS									
Interest on Investments	1510	114,945	11,204	2,146	1,780	1,334	14,173	5,675	0
Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0
Total Earnings on Investments		114,945	11,204	2,146	1,780	1,334	14,173	5,675	0
FOOD SERVICE									
Sales to Pupils - Lunch	1611	1,567,847							
Sales to Pupils - Breakfast	1612	737							
Sales to Pupils - A la Carte	1613	0							
Sales to Pupils - Other (Describe & Itemize)	1614	0							
Sales to Adults	1620	0							
Other Food Service (Describe & Itemize)	1690	109,658							
Total Food Service		1,678,242							
DISTRICT/SCHOOL ACTIVITY INCOME									
Admissions - Athletic	1711	37,620	0						
Admissions - Other (Describe & Itemize)	1719	0	0						
Fees	1720	145,455	0						
Book Store Sales	1730	264,407	0						
Other District/School Activity Revenue (Describe & Itemize)	1790	0	0						
Total District/School Activity Income		447,482	0						
TEXTBOOK INCOME									
Rentals - Regular Textbooks	1811	744,363							
Rentals - Summer School Textbooks	1812	0							
Rentals - Adult/Continuing Education Textbooks	1813	0							
Rentals - Other (Describe & Itemize)	1819	0							
Sales - Regular Textbooks	1821	0							
Sales - Summer School Textbooks	1822	0							
Sales - Adult/Continuing Education Textbooks	1823	0							
Sales - Other (Describe & Itemize)	1829	0							
Other (Describe & Itemize)	1890	0							
Total Textbook Income		744,363							
OTHER REVENUE FROM LOCAL SOURCES									
Rentals	1910	0	74,420						
Contributions and Donations from Private Sources	1920	86,902	573,924	0	0	0	0	0	0
Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0
Services Provided Other Districts	1940	0	0		0				
Refund of Prior Years' Expenditures	1950	6,029	0	0	0	0	0		0
Payments of Surplus Moneys from TIF Districts	1960	434,083	0	0	0	0	0	0	0

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
TRANSPORTATION									
Transportation - Regular/Vocational	3500	0	0		200,274	0			
Transportation - Special Education	3510	0	0		731,847	0			
Transportation - Other (Describe & Itemize)	3599	0	0		0	0			
Total Transportation		0	0		932,121	0			
Learning Improvement - Change Grants	3610	0							
Scientific Literacy	3660	0	0		0	0			
Truant Alternative/Optional Education	3695	0			0	0			
Early Childhood - Block Grant	3705	100,680	0		0	0			
Reading Improvement Block Grant	3715	177,356			0	0			
Reading Improvement Block Grant - Reading Recovery	3720	0			0	0			
Continued Reading Improvement Block Grant	3725	0			0	0			
Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0			
Chicago General Education Block Grant	3766	0	0		0	0			
Chicago Educational Services Block Grant	3767	0	0		0	0			
School Safety & Educational Improvement Block Grant	3775	69,624	0	0	0	0	0		
Technology - Learning Technology Centers	3780	0	0	0	0	0	0		
State Charter Schools	3815	0			0				
Extended Learning Opportunities - Summer Bridges	3825	0			0				
Infrastructure Improvements - Planning/Construction	3920		0				0		
School Infrastructure - Maintenance Projects	3925		0						
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	15,844	0	0	0	0	0	0	0
Total Restricted Grants-In-Aid		3,611,716	0	0	932,121	0	0	0	0
Total Receipts from State Sources	3000	5,661,994	400,000	0	1,057,121	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)									
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT									
Federal Impact Aid	4001	0	0	0	0	0	0	0	0
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT									
Head Start	4045	0							
Construction (Impact Aid)	4050	0	0				0		
MAGNET	4060	0	0		0	0	0		
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0		
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0		
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE									
TITLE V									
Title V - Innovation and Flexibility Formula	4100	0	0		0	0			
Title V - District Projects	4105	0	0		0	0			
Title V - Rural & Low Income Schools	4107	0	0		0	0			
Title V - Other (Describe & Itemize)	4199	0	0		0	0			
Total Title V		0	0		0	0			
FOOD SERVICE									
Breakfast Start-Up	4200	0				0			
National School Lunch Program	4210	326,754				0			

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0
Build America Bond Tax Credits	4868	0	0	0	0	0	0		0
Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0
ARRA - General State Aid - Other Govt Services Stabilization	4870	143,322	0	0	0	0	0		0
Other ARRA Funds - II	4871	0	0	0	0	0	0		0
Other ARRA Funds - III	4872	0	0	0	0	0	0		0
Other ARRA Funds - IV	4873	0	0	0	0	0	0		0
Other ARRA Funds - V	4874	0	0	0	0	0	0		0
ARRA - Early Childhood	4875	0	0	0	0	0	0		0
Other ARRA Funds VII	4876	0	0	0	0	0	0		0
Other ARRA Funds VIII	4877	0	0	0	0	0	0		0
Other ARRA Funds IX	4878	0	0	0	0	0	0		0
Other ARRA Funds X	4879	0	0	0	0	0	0		0
Other ARRA Funds XI	4880	0	0	0	0	0	0		0
Total Stimulus Programs		1,293,832	0	0	303	0	0		0
Advanced Placement Fee/International Baccalaureate	4904	0	0			0			
Emergency Immigrant Assistance	4905	0			0	0			
Title III - English Language Acquisition	4909	20,101			0	0			
Learn & Serve America	4910	0			0	0			
McKinney Education for Homeless Children	4920	0	0		0	0			
Title II - Eisenhower Professional Development Formula	4930	0	0		0	0			
Title II - Teacher Quality	4932	141,721	0		0	0			
Federal Charter Schools	4960	0	0		0	0			
Medicaid Matching Funds - Administrative Outreach	4991	91,715	0		0	0			
Medicaid Matching Funds - Fee-for-Service Program	4992	211,457	0		0	0			
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998								
		593,061	0		0	0	0		
Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		4,292,150	0	0	303	0	0		0
Total Receipts/Revenues from Federal Sources	4000	4,292,150	0	0	303	0	0	0	0
Total Direct Receipts/Revenues		83,319,842	9,862,132	7,823,938	2,347,075	2,637,716	14,173	40,346	0

Description	Acct #	(90)
		Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)		
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY		
Designated Purposes Levies (1110-1120) ⁷		0
Leasing Purposes Levy ⁸	1130	
Special Education Purposes Levy	1140	
FICA/Medicare Only Purposes Levies	1150	
Area Vocational Construction Purposes Levy	1160	
Summer School Purposes Levy	1170	
Other Tax Levies (Describe & Itemize)	1190	0
Total Ad Valorem Taxes Levied By District		0
PAYMENTS IN LIEU OF TAXES		
Mobile Home Privilege Tax	1210	0
Payments from Local Housing Authorities	1220	0
Corporate Personal Property Replacement Taxes ⁹	1230	0
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0
Total Payments in Lieu of Taxes		0
TUITION		
Regular - Tuition from Pupils or Parents (In State)	1311	
Regular - Tuition from Other Districts (In State)	1312	
Regular - Tuition from Other Sources (In State)	1313	
Regular - Tuition from Other Sources (Out of State)	1314	
Summer Sch - Tuition from Pupils or Parents (In State)	1321	
Summer Sch - Tuition from Other Districts (In State)	1322	
Summer Sch - Tuition from Other Sources (In State)	1323	
Summer Sch - Tuition from Other Sources (Out of State)	1324	
CTE - Tuition from Pupils or Parents (In State)	1331	
CTE - Tuition from Other Districts (In State)	1332	
CTE - Tuition from Other Sources (In State)	1333	
CTE - Tuition from Other Sources (Out of State)	1334	
Special Ed - Tuition from Pupils or Parents (In State)	1341	
Special Ed - Tuition from Other Districts (In State)	1342	
Special Ed - Tuition from Other Sources (In State)	1343	
Special Ed - Tuition from Other Sources (Out of State)	1344	
Adult - Tuition from Pupils or Parents (In State)	1351	
Adult - Tuition from Other Districts (In State)	1352	
Adult - Tuition from Other Sources (In State)	1353	
Adult - Tuition from Other Sources (Out of State)	1354	
Total Tuition		
TRANSPORTATION FEES		
Regular -Transp Fees from Pupils or Parents (In State)	1411	
Regular - Transp Fees from Other Districts (In State)	1412	
Regular - Transp Fees from Other Sources (In State)	1413	
Regular - Transp Fees from Co-curricular Activities (In State)	1415	
Regular Transp Fees from Other Sources (Out of State)	1416	
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421	
Summer Sch - Transp. Fees from Other Districts (In State)	1422	
Summer Sch - Transp. Fees from Other Sources (In State)	1423	
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	

Description	Acct #	(90)
		Fire Prevention & Safety
CTE - Transp Fees from Pupils or Parents (In State)	1431	
CTE - Transp Fees from Other Districts (In State)	1432	
CTE - Transp Fees from Other Sources (In State)	1433	
CTE - Transp Fees from Other Sources (Out of State)	1434	
Special Ed - Transp Fees from Pupils or Parents (In State)	1441	
Special Ed - Transp Fees from Other Districts (In State)	1442	
Special Ed - Transp Fees from Other Sources (In State)	1443	
Special Ed - Transp Fees from Other Sources (Out of State)	1444	
Adult - Transp Fees from Pupils or Parents (In State)	1451	
Adult - Transp Fees from Other Districts (In State)	1452	
Adult - Transp Fees from Other Sources (In State)	1453	
Adult - Transp Fees from Other Sources (Out of State)	1454	
Total Transportation Fees		
EARNINGS ON INVESTMENTS		
Interest on Investments	1510	3,776
Gain or Loss on Sale of Investments	1520	0
Total Earnings on Investments		3,776
FOOD SERVICE		
Sales to Pupils - Lunch	1611	
Sales to Pupils - Breakfast	1612	
Sales to Pupils - A la Carte	1613	
Sales to Pupils - Other (Describe & Itemize)	1614	
Sales to Adults	1620	
Other Food Service (Describe & Itemize)	1690	
Total Food Service		
DISTRICT/SCHOOL ACTIVITY INCOME		
Admissions - Athletic	1711	
Admissions - Other (Describe & Itemize)	1719	
Fees	1720	
Book Store Sales	1730	
Other District/School Activity Revenue (Describe & Itemize)	1790	
Total District/School Activity Income		
TEXTBOOK INCOME		
Rentals - Regular Textbooks	1811	
Rentals - Summer School Textbooks	1812	
Rentals - Adult/Continuing Education Textbooks	1813	
Rentals - Other (Describe & Itemize)	1819	
Sales - Regular Textbooks	1821	
Sales - Summer School Textbooks	1822	
Sales - Adult/Continuing Education Textbooks	1823	
Sales - Other (Describe & Itemize)	1829	
Other (Describe & Itemize)	1890	
Total Textbook Income		
OTHER REVENUE FROM LOCAL SOURCES		
Rentals	1910	
Contributions and Donations from Private Sources	1920	0
Impact Fees from Municipal or County Governments	1930	0
Services Provided Other Districts	1940	
Refund of Prior Years' Expenditures	1950	0
Payments of Surplus Moneys from TIF Districts	1960	0

Description	Acct #	(90)
		Fire Prevention & Safety
Drivers' Education Fees	1970	
Proceeds from Vendors' Contracts	1980	0
School Facility Occupation Tax Proceeds	1983	0

Description	Acct #	(90)
		Fire Prevention & Safety
Payment from Other Districts	1991	
Sale of Vocational Projects	1992	
Other Local Fees	1993	0
Other Local Revenues (Describe & Itemize)	1999	0
Total Other Revenue from Local Sources		0
Total Receipts/Revenues from Local Sources	1000	3,776
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)		
Flow-through Revenue from State Sources	2100	
Flow-through Revenue from Federal Sources	2200	
Other Flow-Through (Describe & Itemize)	2300	
Total Flow-Through Receipts/Revenues from One District to Another District	2000	
RECEIPTS/REVENUES FROM STATE SOURCES (3000)		
UNRESTRICTED GRANTS-IN-AID		
General State Aid- Sec. 18-8.05	3001	0
General State Aid - Hold Harmless/Supplemental	3002	0
Reorganization Incentives (Accounts 3005-3021)	3005	0
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0
Total Unrestricted Grants-In-Aid		0
RESTRICTED GRANTS-IN-AID		
SPECIAL EDUCATION		
Special Education - Private Facility Tuition	3100	
Special Education - Extraordinary	3105	
Special Education - Personnel	3110	
Special Education - Orphanage - Individual	3120	
Special Education - Orphanage - Summer	3130	
Special Education - Summer School	3145	
Special Education - Other (Describe & Itemize)	3199	
Total Special Education		
CAREER AND TECHNICAL EDUCATION (CTE)		
CTE - Technical Education - Tech Prep	3200	
CTE - Secondary Program Improvement (CTEI)	3220	
CTE - WECEP	3225	
CTE - Agriculture Education	3235	
CTE - Instructor Practicum	3240	
CTE - Student Organizations	3270	
CTE - Other (Describe & Itemize)	3299	
Total Career and Technical Education		
BILINGUAL EDUCATION		
Bilingual Ed - Downstate - TPI and TBE	3305	
Bilingual Education Downstate - Transitional Bilingual Education	3310	
Total Bilingual Ed		
State Free Lunch & Breakfast	3360	
School Breakfast Initiative	3365	
Driver Education	3370	
Adult Ed (from ICCB)	3410	0
Adult Ed - Other (Describe & Itemize)	3499	0

Description	Acct #	(90)
		Fire Prevention & Safety
TRANSPORTATION		
Transportation - Regular/Vocational	3500	
Transportation - Special Education	3510	
Transportation - Other (Describe & Itemize)	3599	
Total Transportation		
Learning Improvement - Change Grants	3610	
Scientific Literacy	3660	
Truant Alternative/Optional Education	3695	
Early Childhood - Block Grant	3705	
Reading Improvement Block Grant	3715	
Reading Improvement Block Grant - Reading Recovery	3720	
Continued Reading Improvement Block Grant	3725	
Continued Reading Improvement Block Grant (2% Set Aside)	3726	
Chicago General Education Block Grant	3766	
Chicago Educational Services Block Grant	3767	
School Safety & Educational Improvement Block Grant	3775	0
Technology - Learning Technology Centers	3780	0
State Charter Schools	3815	
Extended Learning Opportunities - Summer Bridges	3825	
Infrastructure Improvements - Planning/Construction	3920	
School Infrastructure - Maintenance Projects	3925	0
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0
Total Restricted Grants-In-Aid		0
Total Receipts from State Sources	3000	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)		
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT		
Federal Impact Aid	4001	0
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT		
Head Start	4045	
Construction (Impact Aid)	4050	
MAGNET	4060	
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE		
TITLE V		
Title V - Innovation and Flexibility Formula	4100	
Title V - District Projects	4105	
Title V - Rural & Low Income Schools	4107	
Title V - Other (Describe & Itemize)	4199	
Total Title V		
FOOD SERVICE		
Breakfast Start-Up	4200	
National School Lunch Program	4210	

Description	Acct #	(90)
		Fire Prevention & Safety
Special Milk Program	4215	
School Breakfast Program	4220	
Summer Food Service Admin/Program	4225	
Child & Adult Care Food Program	4226	
Fresh Fruits & Vegetables	4240	
Food Service - Other (Describe & Itemize)	4299	
Total Food Service		
TITLE I		
Title I - Low Income	4300	
Title I - Low Income - Neglected, Private	4305	
Title I - Comprehensive School Reform	4332	
Title I - Reading First	4334	
Title I - Even Start	4335	
Title I - Reading First SEA Funds	4337	
Title I - Migrant Education	4340	
Title I - Other (Describe & Itemize)	4399	
Total Title I		
TITLE IV		
Title IV - Safe & Drug Free Schools - Formula	4400	
Title IV - 21st Century	4421	
Title IV - Other (Describe & Itemize)	4499	
Total Title IV		
FEDERAL - SPECIAL EDUCATION		
Fed - Spec Education - Preschool Flow-Through	4600	
Fed - Spec Education - Preschool Discretionary	4605	
Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	
Fed - Spec Education - IDEA - Room & Board	4625	
Fed - Spec Education - IDEA - Discretionary	4630	
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	
Total Federal - Special Education		
CTE - PERKINS		
CTE - Perkins - Title III E - Tech Prep	4770	
CTE - Other (Describe & Itemize)	4799	
Total CTE - Perkins		
Federal - Adult Education	4810	
ARRA - General State Aid - Education Stabilization	4850	0
ARRA - Title I - Low Income	4851	
ARRA - Title I - Neglected, Private	4852	0
ARRA - Title I - Delinquent, Private	4853	0
ARRA - Title I - School Improvement (Part A)	4854	0
ARRA - Title I - School Improvement (Section 1003g)	4855	0
ARRA - IDEA - Part B - Preschool	4856	0
ARRA - IDEA - Part B - Flow-Through	4857	0
ARRA - Title IID - Technology-Formula	4860	0
ARRA - Title IID - Technology-Competitive	4861	0
ARRA - McKinney - Vento Homeless Education	4862	
ARRA - Child Nutrition Equipment Assistance	4863	
Impact Aid Formula Grants	4864	0
Impact Aid Competitive Grants	4865	0
Qualified Zone Academy Bond Tax Credits	4866	0

Description	Acct #	(90)
		Fire Prevention & Safety
Qualified School Construction Bond Credits	4867	0
Build America Bond Tax Credits	4868	0
Build America Bond Interest Reimbursement	4869	0
ARRA - General State Aid - Other Govt Services Stabilization	4870	0
Other ARRA Funds - II	4871	0
Other ARRA Funds - III	4872	0
Other ARRA Funds - IV	4873	0
Other ARRA Funds - V	4874	0
ARRA - Early Childhood	4875	0
Other ARRA Funds VII	4876	0
Other ARRA Funds VIII	4877	0
Other ARRA Funds IX	4878	0
Other ARRA Funds X	4879	0
Other ARRA Funds XI	4880	0
Total Stimulus Programs		0
Advanced Placement Fee/International Baccalaureate	4904	
Emergency Immigrant Assistance	4905	
Title III - English Language Acquisition	4909	
Learn & Serve America	4910	
McKinney Education for Homeless Children	4920	
Title II - Eisenhower Professional Development Formula	4930	
Title II - Teacher Quality	4932	
Federal Charter Schools	4960	
Medicaid Matching Funds - Administrative Outreach	4991	
Medicaid Matching Funds - Fee-for-Service Program	4992	
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	
		0
Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		0
Total Receipts/Revenues from Federal Sources	4000	0
Total Direct Receipts/Revenues		3,776

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
Total Support Services - General Administration	2300	321,841	55,724	395,815	30,546	0	35,100	0	0	839,026
SUPPORT SERVICES - SCHOOL ADMINISTRATION										
Office of the Principal Services	2410	3,734,446	803,803	62,118	68,042	0	30,510	0	0	4,698,919
Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
Total Support Services - School Administration	2400	3,734,446	803,803	62,118	68,042	0	30,510	0	0	4,698,919
SUPPORT SERVICES - BUSINESS										
Direction of Business Support Services	2510	211,119	34,032	28,191	522	0	1,938	0	0	275,802
Fiscal Services	2520	371,635	86,860	18,044	17,289	0	73,980	0	0	567,808
Operation & Maintenance of Plant Services	2540	0	0	515,349	0	0	0	0	0	515,349
Pupil Transportation Services	2550	0	0	10,528	0	0	0	0	0	10,528
Food Services	2560	815,288	184,399	6,791	900,168	25,680	7,332	9,829	0	1,949,487
Internal Services	2570	0	0	0	0	0	0	0	0	0
Total Support Services - Business	2500	1,398,042	305,291	578,903	917,979	25,680	83,250	9,829	0	3,318,974
SUPPORT SERVICES - CENTRAL										
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
Planning, Research, Development, & Evaluation Services	2620	13,100	0	125,377	13,507	0	0	0	0	151,984
Information Services	2630	169,049	27,810	21,898	1,531	0	980	0	0	221,268
Staff Services	2640	353,184	67,509	1,684	2,165	0	7,064	0	0	431,606
Data Processing Services	2660	75,817	18,523	51,739	112,340	0	414	0	0	258,833
Total Support Services - Central	2600	611,150	113,842	200,698	129,543	0	8,458	0	0	1,063,691
Other Support Services (Describe & Itemize)	2900	0	0	743,735	0	0	0	0	0	743,735
Total Support Services	2000	12,457,341	2,283,533	3,196,945	1,699,064	428,080	222,484	390,900	0	20,678,347
COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
Payments for Regular Programs	4110			0			0			0
Payments for Special Education Programs	4120			0			0			0
Payments for Adult/Continuing Education Programs	4130			0			0			0
Payments for CTE Programs	4140			0			0			0
Payments for Community College Programs	4170			0			0			0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
Total Payments to Dist & Other Govt Units (In-State)	4100			0			0			0
Payments for Regular Programs - Tuition	4210						2,679			2,679
Payments for Special Education Programs - Tuition	4220						854,332			854,332
Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
Payments for CTE Programs - Tuition	4240						0			0
Payments for Community College Programs - Tuition	4270						0			0
Payments for Other Programs - Tuition	4280						0			0
Other Payments to In-State Govt Units	4290						0			0
Total Payments to Other District & Govt Units -Tuition (In State)	4200						857,011			857,011
Payments for Regular Programs - Transfers	4310						0			0
Payments for Special Education Programs - Transfers	4320						0			0
Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0

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
Payments for CTE Programs - Transfers	4340						0			0
Payments for Community College Program - Transfers	4370						0			0
Payments for Other Programs - Transfers	4380						0			0
Other Payments to In-State Govt Units - Transfers	4390			0			0			0
Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0
Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0
Total Payments to Other District & Govt Units	4000			0			857,011			857,011
DEBT SERVICES (ED)										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
Tax Anticipation Warrants	5110						0			0
Tax Anticipation Notes	5120						0			0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
State Aid Anticipation Certificates	5140						0			0
Other Interest on Short-Term Debt	5150						0			0
Total Interest on Short-Term Debt	5100						0			0
Debt Services - Interest on Long-Term Debt	5200						0			0
Total Debt Services	5000						0			0
PROVISIONS FOR CONTINGENCIES (ED)										
Total Direct Disbursements/Expenditures		59,524,097	7,971,312	4,340,823	4,291,215	1,829,018	2,439,472	588,686	0	80,984,623
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,335,219

20 - OPERATIONS & MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)										
SUPPORT SERVICES - PUPILS										
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES - BUSINESS										
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	4,544,386	738,025	2,349,863	759,587	146,817	253	5,340	0	8,544,271
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
Food Services	2560					0		0		0
Total Support Services - Business	2500	4,544,386	738,025	2,349,863	759,587	146,817	253	5,340	0	8,544,271
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
Total Support Services	2000	4,544,386	738,025	2,349,863	759,587	146,817	253	5,340	0	8,544,271
COMMUNITY SERVICES (O&M)										
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
Payments for Special Education Programs	4120			0			0			0
Payments for CTE Programs	4140			0			0			0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0
Payments to Other Govt. Units (Out of State)	4400						0			0
Total Payments to Other Dist & Govt Units	4000			0			0			0
DEBT SERVICES (O&M)										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
Tax Anticipation Warrants	5110						0			0

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
Tax Anticipation Notes	5120						0			0

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
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
State Aid Anticipation Certificates	5140						0			0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0
Total Debt Services	5000						0			0
PROVISIONS FOR CONTINGENCIES (O&M)	6000									
Total Direct Disbursements/Expenditures		4,544,386	738,025	2,349,863	759,587	146,817	253	5,340	0	8,544,271
Excess (Deficiency) of Receipts/Revenues\Over Disbursements/										1,317,861

30 - DEBT SERVICES (DS)										
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0
DEBT SERVICES (DS)	5000									
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
Tax Anticipation Warrants	5110						0			0
Tax Anticipation Notes	5120						0			0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
State Aid Anticipation Certificates	5140						0			0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
Total Debt Services - Interest On Short-Term Debt	5100						0			0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						6,339,131			6,339,131
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						3,065,102			3,065,102
DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			428			428
Total Debt Services	5000			0			9,404,661			9,404,661
PROVISION FOR CONTINGENCIES (DS)	6000									
Total Disbursements/ Expenditures				0			9,404,661			9,404,661
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,580,723)

40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)										
SUPPORT SERVICES - PUPILS										
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES - BUSINESS										
Pupil Transportation Services	2550	105,070	22,907	2,570,671	85,803	96,500	0	0	0	2,880,951
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
Total Support Services	2000	105,070	22,907	2,570,671	85,803	96,500	0	0	0	2,880,951
COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
Payments for Regular Programs	4110			0			0			0
Payments for Special Education Programs	4120			0			0			0
Payments for Adult/Continuing Education Programs	4130			0			0			0
Payments for CTE Programs	4140			0			0			0
Payments for Community College Programs	4170			0			0			0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0

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
Total Payments to Other Govt. Units (In-State)	4100			0			0			0

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
SUPPORT SERVICES - GENERAL ADMINISTRATION										
Board of Education Services	2310		9,632							9,632
Executive Administration Services	2320		13,135							13,135
Service Area Administrative Services	2330		0							0
Claims Paid from Self Insurance Fund	2361		0							0
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
Unemployment Insurance Payments	2363		0							0
Insurance Payments (Regular or Self-Insurance)	2364		0							0
Risk Management and Claims Services Payments	2365		0							0
Judgment and Settlements	2366		0							0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
Reciprocal Insurance Payments	2368		0							0
Legal Services	2369		0							0
Total Support Services - General Administration	2300		22,767							22,767
SUPPORT SERVICES - SCHOOL ADMINISTRATION										
Office of the Principal Services	2410		233,792							233,792
Other Support Services - School Administration (Describe & Itemize)	2490		0							0
Total Support Services - School Administration	2400		233,792							233,792
SUPPORT SERVICES - BUSINESS										
Direction of Business Support Services	2510		10,102							10,102
Fiscal Services	2520		69,499							69,499
Facilities Acquisition & Construction Services	2530		0							0
Operation & Maintenance of Plant Services	2540		727,742							727,742
Pupil Transportation Services	2550		10,157							10,157
Food Services	2560		121,779							121,779
Internal Services	2570		0							0
Total Support Services - Business	2500		939,279							939,279
SUPPORT SERVICES - CENTRAL										
Direction of Central Support Services	2610		0							0
Planning, Research, Development, & Evaluation Services	2620		215							215
Information Services	2630		27,299							27,299
Staff Services	2640		26,706							26,706
Data Processing Services	2660		12,427							12,427
Total Support Services - Central	2600		66,647							66,647
Other Support Services (Describe & Itemize)	2900		0							0
Total Support Services	2000		1,572,425							1,572,425
COMMUNITY SERVICES (MR/SS)	3000		0							0
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)										
Payments for Special Education Programs	4120		0							0
Payments for CTE Programs	4140		0							0
Total Payments to Other Dist & Govt Units	4000		0							0
DEBT SERVICES (MR/SS)										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
Tax Anticipation Warrants	5110						0			0
Tax Anticipation Notes	5120						0			0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0

Description	Func #	(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
State Aid Anticipation Certificates	5140						0			0
Other (Describe & Itemize)	5150						0			0
Total Debt Services - Interest	5000						0			0
PROVISION FOR CONTINGENCIES (MR/SS)	6000									
Total Disbursements/Expenditures			2,756,717				0			2,756,717
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(119,001)

60 - CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)										
SUPPORT SERVICES - BUSINESS										
Facilities Acquisition and Construction Services	2530	0	0	1,351,248	153,415	4,990,885	0	1,438	0	6,496,986
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
Total Support Services	2000	0	0	1,351,248	153,415	4,990,885	0	1,438	0	6,496,986
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)										
PAYMENTS TO OTHER GOVT UNITS (In-State)										
Payments to Other Govt Units (In-State)	4100			0			0			0
Payments for Special Education Programs	4120			0			0			0
Payments for CTE Programs	4140			0			0			0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
Total Payments to Other Dist & Govt Units	4000			0			0			0
PROVISION FOR CONTINGENCIES (S&C/CI)	6000									
Total Disbursements/ Expenditures		0	0	1,351,248	153,415	4,990,885	0	1,438	0	6,496,986
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(6,482,813)

70 - WORKING CASH (WC)										
-------------------------------	--	--	--	--	--	--	--	--	--	--

80 - TORT FUND (TF)										
SUPPORT SERVICES - GENERAL ADMINISTRATION										
Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	0	0	0	0	0	0	0
Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0
Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0
Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0
Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0
Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0
Legal Services	2369	0	0	0	0	0	0	0	0	0
Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0
Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0
Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0
DEBT SERVICES (TF)										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
Tax Anticipation Warrants	5110						0			0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0

Description	Funct #	Budget
10 - EDUCATIONAL FUND (ED)		
INSTRUCTION (ED)		
Regular Programs	1100	45,291,801
Pre-K Programs	1125	0
Special Education Programs (Functions 1200-1220)	1200	8,200,163
Special Education Programs Pre-K	1225	1,114,421
Remedial and Supplemental Programs K-12	1250	415,500
Remedial and Supplemental Programs Pre-K	1275	0
Adult/Continuing Education Programs	1300	0
CTE Programs	1400	1,245,439
Interscholastic Programs	1500	1,273,526
Summer School Programs	1600	516,105
Gifted Programs	1650	440,162
Driver's Education Programs	1700	0
Bilingual Programs	1800	229,761
Truant Alternative & Optional Programs	1900	0
Pre-K Programs - Private Tuition	1910	0
Regular K-12 Programs - Private Tuition	1911	0
Special Education Programs K-12 - Private Tuition	1912	900,000
Special Education Programs Pre-K - Tuition	1913	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0
Adult/Continuing Education Programs - Private Tuition	1916	0
CTE Programs - Private Tuition	1917	0
Interscholastic Programs - Private Tuition	1918	0
Summer School Programs - Private Tuition	1919	0
Gifted Programs - Private Tuition	1920	0
Bilingual Programs - Private Tuition	1921	0
Truants Alternative/Optional Ed Progrms - Private Tuition	1922	0
Total Instruction ¹⁰	1000	59,626,878
SUPPORT SERVICES (ED)		
SUPPORT SERVICES - PUPILS		
Attendance & Social Work Services	2110	955,739
Guidance Services	2120	1,587,871
Health Services	2130	821,403
Psychological Services	2140	481,548
Speech Pathology & Audiology Services	2150	1,028,873
Other Support Services - Pupils (Describe & Itemize)	2190	0
Total Support Services - Pupils	2100	4,875,434
SUPPORT SERVICES - INSTRUCTIONAL STAFF		
Improvement of Instruction Services	2210	3,707,685
Educational Media Services	2220	1,473,910
Assessment & Testing	2230	0
Total Support Services - Instructional Staff	2200	5,181,595
SUPPORT SERVICES - GENERAL ADMINISTRATION		
Board of Education Services	2310	465,716
Executive Administration Services	2320	314,635
Special Area Administration Services	2330	0
Tort Immunity Services	2360 - 2370	0

Description	Funct #	Budget
Total Support Services - General Administration	2300	780,351
SUPPORT SERVICES - SCHOOL ADMINISTRATION		
Office of the Principal Services	2410	4,079,885
Other Support Services - School Admin (Describe & Itemize)	2490	0
Total Support Services - School Administration	2400	4,079,885
SUPPORT SERVICES - BUSINESS		
Direction of Business Support Services	2510	215,250
Fiscal Services	2520	461,436
Operation & Maintenance of Plant Services	2540	644,170
Pupil Transportation Services	2550	3,500
Food Services	2560	1,746,945
Internal Services	2570	0
Total Support Services - Business	2500	3,071,301
SUPPORT SERVICES - CENTRAL		
Direction of Central Support Services	2610	0
Planning, Research, Development, & Evaluation Services	2620	153,800
Information Services	2630	199,278
Staff Services	2640	321,658
Data Processing Services	2660	335,752
Total Support Services - Central	2600	1,010,488
Other Support Services (Describe & Itemize)	2900	756,362
Total Support Services	2000	19,755,416
COMMUNITY SERVICES (ED)	3000	0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)		
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
Payments for Regular Programs	4110	0
Payments for Special Education Programs	4120	0
Payments for Adult/Continuing Education Programs	4130	0
Payments for CTE Programs	4140	0
Payments for Community College Programs	4170	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
Total Payments to Dist & Other Govt Units (In-State)	4100	0
Payments for Regular Programs - Tuition	4210	3,000
Payments for Special Education Programs - Tuition	4220	800,000
Payments for Adult/Continuing Education Programs - Tuition	4230	0
Payments for CTE Programs - Tuition	4240	0
Payments for Community College Programs - Tuition	4270	0
Payments for Other Programs - Tuition	4280	0
Other Payments to In-State Govt Units	4290	0
Total Payments to Other District & Govt Units -Tuition (In State)	4200	803,000
Payments for Regular Programs - Transfers	4310	0
Payments for Special Education Programs - Transfers	4320	0
Payments for Adult/Continuing Ed Programs - Transfers	4330	0

Description	Funct #	Budget
Payments for CTE Programs - Transfers	4340	0
Payments for Community College Program - Transfers	4370	0
Payments for Other Programs - Transfers	4380	0
Other Payments to In-State Govt Units - Transfers	4390	0
Total Payments to Other District & Govt Units - Transfers (In-State)	4300	0
Payments to Other Dist & Govt Units (Out-of-State)	4400	0
Total Payments to Other District & Govt Units	4000	803,000
DEBT SERVICES (ED)		
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
Tax Anticipation Warrants	5110	0
Tax Anticipation Notes	5120	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
State Aid Anticipation Certificates	5140	0
Other Interest on Short-Term Debt	5150	160,000
Total Interest on Short-Term Debt	5100	160,000
Debt Services - Interest on Long-Term Debt	5200	0
Total Debt Services	5000	160,000
PROVISIONS FOR CONTINGENCIES (ED)		
Total Direct Disbursements/Expenditures		80,395,294
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

20 - OPERATIONS & MAINTENANCE FUND (O&M)		
SUPPORT SERVICES (O&M)		
SUPPORT SERVICES - PUPILS		
Other Support Services - Pupils (Describe & Itemize)	2190	0
SUPPORT SERVICES - BUSINESS		
Direction of Business Support Services	2510	0
Facilities Acquisition & Construction Services	2530	0
Operation & Maintenance of Plant Services	2540	8,626,116
Pupil Transportation Services	2550	0
Food Services	2560	0
Total Support Services - Business	2500	8,626,116
Other Support Services (Describe & Itemize)	2900	0
Total Support Services	2000	8,626,116
COMMUNITY SERVICES (O&M)		
3000		0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)		
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
Payments for Special Education Programs	4120	0
Payments for CTE Programs	4140	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
Total Payments to Other Govt. Units (In-State)	4100	0
Payments to Other Govt. Units (Out of State)	4400	0
Total Payments to Other Dist & Govt Units	4000	0
DEBT SERVICES (O&M)		
5000		
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
Tax Anticipation Warrants	5110	0

Description	Funct #	Budget
Tax Anticipation Notes	5120	0

Description	Funct #	Budget
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
State Aid Anticipation Certificates	5140	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
Total Debt Service - Interest on Short-Term Debt	5100	0
DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200	0
Total Debt Services	5000	0
PROVISIONS FOR CONTINGENCIES (O&M)	6000	0
Total Direct Disbursements/Expenditures		8,626,116
Excess (Deficiency) of Receipts/Revenues\Over Disbursements/		

30 - DEBT SERVICES (DS)		
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	0
DEBT SERVICES (DS)	5000	
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
Tax Anticipation Warrants	5110	0
Tax Anticipation Notes	5120	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
State Aid Anticipation Certificates	5140	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
Total Debt Services - Interest On Short-Term Debt	5100	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	6,779,700
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	1,520,000
DEBT SERVICES - OTHER (Describe & Itemize)	5400	2,072,351
Total Debt Services	5000	10,372,051
PROVISION FOR CONTINGENCIES (DS)	6000	0
Total Disbursements/ Expenditures		10,372,051
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

40 - TRANSPORTATION FUND (TR)		
SUPPORT SERVICES (TR)		
SUPPORT SERVICES - PUPILS		
Other Support Services - Pupils (Describe & Itemize)	2190	0
SUPPORT SERVICES - BUSINESS		
Pupil Transportation Services	2550	2,557,082
Other Support Services (Describe & Itemize)	2900	0
Total Support Services	2000	2,557,082
COMMUNITY SERVICES (TR)	3000	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)		
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
Payments for Regular Programs	4110	0
Payments for Special Education Programs	4120	0
Payments for Adult/Continuing Education Programs	4130	0
Payments for CTE Programs	4140	0
Payments for Community College Programs	4170	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0

Description	Funct #	Budget
Total Payments to Other Govt. Units (In-State)	4100	0

Description	Funct #	Budget
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0
Total Payments to Other Dist & Govt Units	4000	0
DEBT SERVICES (TR)		
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
Tax Anticipation Warrants	5110	0
Tax Anticipation Notes	5120	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
State Aid Anticipation Certificates	5140	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
Total Debt Services - Interest On Short-Term Debt	5100	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT		
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	0
DEBT SERVICES - OTHER (Describe & Itemize)	5400	0
Total Debt Services		0
PROVISION FOR CONTINGENCIES (TR)	6000	0
Total Disbursements/ Expenditures		2,557,082
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		
INSTRUCTION (MR/SS)		
Regular Programs	1100	625,375
Pre-K Programs	1125	0
Special Education Programs (Functions 1200-1220)	1200	443,666
Special Education Programs - Pre-K	1225	38,806
Remedial and Supplemental Programs - K-12	1250	1,005
Remedial and Supplemental Programs - Pre-K	1275	0
Adult/Continuing Education Programs	1300	0
CTE Programs	1400	18,475
Interscholastic Programs	1500	34,659
Summer School Programs	1600	13,928
Gifted Programs	1650	4,883
Driver's Education Programs	1700	0
Bilingual Programs	1800	558
Truants' Alternative & Optional Programs	1900	0
Total Instruction	1000	1,181,355
SUPPORT SERVICES (MR/SS)		
SUPPORT SERVICES - PUPILS		
Attendance & Social Work Services	2110	15,067
Guidance Services	2120	31,290
Health Services	2130	52,271
Psychological Services	2140	7,887
Speech Pathology & Audiology Services	2150	15,318
Other Support Services - Pupils (Describe & Itemize)	2190	0
Total Support Services - Pupils	2100	121,833
SUPPORT SERVICES - INSTRUCTIONAL STAFF		
Improvement of Instruction Services	2210	117,874

Description	Funct #	Budget
Educational Media Services	2220	91,504
Assessment & Testing	2230	0
Total Support Services - Instructional Staff	2200	209,378

Description	Funct #	Budget
SUPPORT SERVICES - GENERAL ADMINISTRATION		
Board of Education Services	2310	3,921
Executive Administration Services	2320	13,629
Service Area Administrative Services	2330	0
Claims Paid from Self Insurance Fund	2361	0
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0
Unemployment Insurance Payments	2363	0
Insurance Payments (Regular or Self-Insurance)	2364	0
Risk Management and Claims Services Payments	2365	0
Judgment and Settlements	2366	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
Reciprocal Insurance Payments	2368	0
Legal Services	2369	0
Total Support Services - General Administration	2300	17,550
SUPPORT SERVICES - SCHOOL ADMINISTRATION		
Office of the Principal Services	2410	249,004
Other Support Services - School Administration (Describe & Itemize)	2490	0
Total Support Services - School Administration	2400	249,004
SUPPORT SERVICES - BUSINESS		
Direction of Business Support Services	2510	10,869
Fiscal Services	2520	57,370
Facilities Acquisition & Construction Services	2530	0
Operation & Maintenance of Plant Services	2540	789,716
Pupil Transportation Services	2550	9,449
Food Services	2560	128,528
Internal Services	2570	0
Total Support Services - Business	2500	995,932
SUPPORT SERVICES - CENTRAL		
Direction of Central Support Services	2610	0
Planning, Research, Development, & Evaluation Services	2620	221
Information Services	2630	27,434
Staff Services	2640	29,015
Data Processing Services	2660	24,658
Total Support Services - Central	2600	81,328
Other Support Services (Describe & Itemize)	2900	0
Total Support Services	2000	1,675,025
COMMUNITY SERVICES (MR/SS)	3000	0
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)		
Payments for Special Education Programs	4120	0
Payments for CTE Programs	4140	0
Total Payments to Other Dist & Govt Units	4000	0
DEBT SERVICES (MR/SS)		
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
Tax Anticipation Warrants	5110	0
Tax Anticipation Notes	5120	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0

Description	Funct #	Budget
State Aid Anticipation Certificates	5140	0
Other (Describe & Itemize)	5150	0
Total Debt Services - Interest	5000	0
PROVISION FOR CONTINGENCIES (MR/SS)	6000	0
Total Disbursements/Expenditures		2,856,380
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

60 - CAPITAL PROJECTS (CP)		
SUPPORT SERVICES (CP)		
SUPPORT SERVICES - BUSINESS		
Facilities Acquisition and Construction Services	2530	8,463,770
Other Support Services (Describe & Itemize)	2900	0
Total Support Services	2000	8,463,770
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)		
PAYMENTS TO OTHER GOVT UNITS (In-State)		
Payments to Other Govt Units (In-State)	4100	0
Payments for Special Education Programs	4120	0
Payments for CTE Programs	4140	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
Total Payments to Other Dist & Govt Units	4000	0
PROVISION FOR CONTINGENCIES (S&C/CI)	6000	0
Total Disbursements/ Expenditures		8,463,770
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

70 - WORKING CASH (WC)		
-------------------------------	--	--

80 - TORT FUND (TF)		
SUPPORT SERVICES - GENERAL ADMINISTRATION		
Claims Paid from Self Insurance Fund	2361	0
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0
Unemployment Insurance Payments	2363	0
Insurance Payments (Regular or Self-Insurance)	2364	0
Risk Management and Claims Services Payments	2365	0
Judgment and Settlements	2366	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
Reciprocal Insurance Payments	2368	0
Legal Services	2369	0
Property Insurance (Buildings & Grounds)	2371	0
Vehicle Insurance (Transportation)	2372	0
Total Support Services - General Administration	2000	0
DEBT SERVICES (TF)	5000	
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
Tax Anticipation Warrants	5110	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0

Description	Funct #	Budget
Other Interest or Short-Term Debt	5150	0
Total Debt Services - Interest on Short-Term Debt	5000	0
PROVISIONS FOR CONTINGENCIES (TF)	6000	0
Total Disbursements/Expenditures		0
Excess (Deficiency) of Receipts/Revenues Over		

90 - FIRE PREVENTION & SAFETY FUND (FP&S)		
SUPPORT SERVICES (FP&S)		
SUPPORT SERVICES - BUSINESS		
Facilities Acquisition & Construction Services	2530	947,679
Operation & Maintenance of Plant Services	2540	0
Total Support Services - Business	2500	947,679
Other Support Services (Describe & Itemize)	2900	0
Total Support Services	2000	947,679
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)		
Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
Total Payments to Other Dist & Govt Units	4000	0
DEBT SERVICES (FP&S)		
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT		
Tax Anticipation Warrants	5110	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
Total Debt Service - Interest on Short-Term Debt	5100	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT		
Debt Service - Payments of Principal on Long-Term Debt	5300	0
¹⁵ (Lease/Purchase Principal Retired)		0
Total Debt Service	5000	0
PROVISION FOR CONTINGENCIES (FP&S)		
Total Disbursements/Expenditures		947,679
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

District's Accounting Basis is ACCRUAL		-----RECEIPTS-----	-----DISBURSEMENTS-----								
ARRA Revenue Source Code	Acct #	ARRA Receipts	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
Beginning Balance July 1, 2009		0									
ARRA - General State Aid	4850	429,966	429,966	0	0	0	0	0	0		429,966
ARRA - Title I Low Income	4851	0	0	0	0	0	0	0	0		0
ARRA - Title I Neglected - Private	4852	0	0	0	0	0	0	0	0		0
ARRA - Title I Delinquent - Private	4853	0	0	0	0	0	0	0	0		0
ARRA - Title I School Improvement (Part A)	4854	0	0	0	0	0	0	0	0		0
ARRA - Title I School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0		0
ARRA - IDEA Part B Preschool	4856	35,392	13,424	3,139	100	21,125	0	0	3,155		40,943
ARRA - IDEA Part B Flow Through	4857	685,152	474,562	18,369	155,515	28,379	103,377	0	0		780,202
ARRA - Title II D Technology Formula	4860	0	0	0	0	0	0	0	0		0
ARRA - Title II D Technology Competitive	4861	0	0	0	0	0	0	0	0		0
ARRA - McKinney - Vento Homeless Education	4862	303	0	0	303	0	0	0	0		303
ARRA - Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0	0	0		0
Impact Aid Construction Formula	4864	0	0	0	0	0	0	0	0		0
Impact Aid Construction Competitive	4865	0	0	0	0	0	0	0	0		0
QZAB Tax Credits	4866	0	0	0	0	0	0	0	0		0
QSCB Tax Credits	4867	0	0	0	0	0	0	0	0		0
Build America Bonds Tax Credits	4868	0	0	0	0	0	0	0	0		0
Build America Bonds Interest Reimbursement	4869	0	0	0	0	0	0	0	0		0
ARRA - General State Aid - Other Govt Services Stabilization	4870	143,322	143,322	0	0	0	0	0	0		143,322
ARRA - Other II	4871	0	0	0	0	0	0	0	0		0
ARRA - Other III	4872	0	0	0	0	0	0	0	0		0
ARRA - Other IV	4873	0	0	0	0	0	0	0	0		0
ARRA - Other V	4874	0	0	0	0	0	0	0	0		0
ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0		0
ARRA - Other VII	4876	0	0	0	0	0	0	0	0		0
ARRA - Other VIII	4877	0	0	0	0	0	0	0	0		0
ARRA - Other IX	4878	0	0	0	0	0	0	0	0		0
ARRA - Other X	4879	0	0	0	0	0	0	0	0		0
ARRA - Other XI	4880	0	0	0	0	0	0	0	0		0
Total ARRA Programs		1,294,135	1,061,274	21,508	155,918	49,504	103,377	0	3,155		1,394,736
Ending Balance June 30, 2010		(100,601)									

1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23) used for the following non-allowable purposes:

- Payments of maintenance costs;
- Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;
- Purchase or upgrade of vehicles;
- Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;
- 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;
- School modernization, renovation, or repair that is inconsistent with State Law.

2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:



SCHEDULE OF AD VALOREM TAX RECEIPTS

Description	Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy & Prior Levies) *	Taxes Received (from the 2009 Levy)	Taxes Received (from 2008 & Prior Levies)	Total Estimated Taxes (from the 2009 Levy)	Estimated Taxes Due (from the 2009 Levy)
			(Column B - C)		(Column E - C)
Educational	66,346,596	31,455,427	34,891,169	66,700,239	35,244,812
Operations & Maintenance	8,785,399	4,144,245	4,641,154	8,787,795	4,643,550
Debt Services **	7,794,810	3,788,951	4,005,859	8,034,479	4,245,528
Transportation	1,283,531	622,918	660,613	1,320,954	698,036
Municipal Retirement/Social Security	1,457,638	692,995	764,643	1,469,496	776,501
Capital Improvements	35,299	0	35,299	0	0
Working Cash	0	9,981	(9,981)	21,220	11,239
Tort Immunity	0	0	0	0	0
Fire Prevention & Safety	0	0	0	0	0
Leasing Levy	0	0	0	0	0
Special Education	866,925	411,522	455,403	872,679	461,157
Area Vocational Construction	0	0	0	0	0
Social Security/Medicare Only	973,022	462,801	510,221	981,432	518,631
Summer School	0	0	0	0	0
Other (Describe & Itemize)	0	0	0	0	0
Totals	87,543,220	41,588,840	45,954,380	88,188,294	46,599,454

* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.

** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

SCHEDULE OF SHORT-TERM DEBT				
Description	Outstanding Beginning 07/01/09	Issued 07/01/09 Through 06/30/10	Retired 07/01/09 Through 06/30/10	Outstanding Ending 06/30/10
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes	0	0	0	0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund	0	0	0	0
Operations & Maintenance Fund	0	0	0	0
Debt Services - Construction	0	0	0	0
Debt Services - Working Cash	0	0	0	0
Debt Services - Refunding Bonds	0	0	0	0
Transportation Fund	0	0	0	0
Municipal Retirement/Social Security Fund	0	0	0	0
Fire Prevention & Safety Fund	0	0	0	0
Other - (Describe & Itemize)	0	0	0	0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund	0	0	0	0
Operations & Maintenance Fund	0	0	0	0
Fire Prevention & Safety Fund	0	0	0	0
Other - (Describe & Itemize)	0	0	0	0
Total TANS	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	0	0	0	0
GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)				
Total GSAACs (All Funds)	0	0	0	0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)	0	0	0	0

SCHEDULE OF LONG-TERM DEBT									
Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/09	Issued 7/1/09 thru 6/30/10	Difference With page 7, line 32	Retired 7/1/09 thru 6/30/10	Outstanding 6/30/10	Amount to be Provided for Payment on Long-Term Debt
General obligation bonds	2/1/02	38,500,000	6	23,305,000	0		340,000	22,965,000	22,272,740
General obligation bonds	3/1/04	6,000,000	4	3,175,000	0		575,000	2,600,000	2,527,060
General obligation bonds	8/1/04	4,000,000	4	2,505,000	0		335,000	2,170,000	2,123,706
General obligation bonds	2/14/05	1,098,936	4	1,098,936	0		0	1,098,936	1,086,311
General obligation bonds	1/15/05	16,230,000	3	15,485,000	0		195,000	15,290,000	15,098,812
General obligation bonds	5/1/06	54,150,000	3.6	54,150,000	0		0	54,150,000	53,549,689
General obligation bonds	1/31/07	6,399,946	6	6,399,946	0		0	6,399,946	6,325,433
General obligation bonds	3/15/07	23,410,000	3	23,070,000	0		75,000	22,995,000	22,719,974
	01/00/00			0	0		0	0	0
	01/00/00			0	0		0	0	0
	01/00/00			0	0		0	0	0
	01/00/00			0	0		0	0	0
Debt certificates	12/15/08			6,740,000	0		545,000	6,195,000	6,182,947
Capital leases				1,356,163	1,065,096		822,341	1,598,918	1,598,918
ISBE loans				385,768	0		177,761	208,007	208,007
	loans			0	0		0	0	0
	loans			0	0		0	0	0
	loans			0	0		0	0	0

		149,788,882		137,670,813	1,065,096	0	3,065,102	135,670,807	133,693,597
--	--	-------------	--	-------------	-----------	---	-----------	-------------	-------------

* Each type of debt issued must be identified separately with the amount:

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

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
Description	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
Cash Basis Fund Balance as of July 1, 2009		0	0	0	0	0
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		866,925	0		
Earnings on Investments	10, 20, 40, 50 or 60-1500	0	0	0	0	0
Drivers' Education Fees	10-1970					112,554
School Facility Occupation Tax Proceeds	30 or 60-1983				0	
Driver Education	10 or 20-3370					82,461
Other Receipts (Describe & Itemize on tab "Itemization 32")	--		0	0	0	0
Sale of Bonds	10, 20, 40 or 60-7200		0	0	0	
Total Receipts		0	866,925	0	0	195,015
DISBURSEMENTS:						
Instruction	10 or 50-1000		866,925			195,015
Facilities Acquisition & Construction Services	20 or 60-2530		0	0	0	0
Tort Immunity Services	10, 20, 40-2360-2370	0				
DEBT SERVICE						
Debt Services - Interest on Long-Term Debt	30-5200				0	
Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300				0	
Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400				0	
Total Debt Services					0	
Other Disbursements (Describe & Itemize on tab "Itemization 32")	--		0	0	0	0
Total Disbursements		0	866,925	0	0	195,015
Ending Cash Basis Fund Balance as of June 30, 2010		0	0	0	0	0
Reserved Fund Balance	714	0	0	0	0	0
Unreserved Fund Balance	730	0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a

Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?
 If yes, list in the aggregate the following:

Total Claims Payments:	0
Total Reserve Remaining:	0

Using the following categories, list all other Tort Immunity expenditures not included in line 30 above. Include the total dollar amount for each category.

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	0
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	0
Risk Management and Claims Service	0
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0

^a Schedules for Tort Immunity are to be completed **only if** expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY10 as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund **other** than Tort Immunity Fund (80).

^b 55 ILCS 5/5-1006.7

Schedule of Capital Outlay and Depreciation

Description of Assets	Acct #	Cost 7-1-09	Add: Additions 2009-10	Less: Deletions 2009-10	Cost 6-30-10	Life In Years	Accumulated Depreciation 7-1-09	Add: Depreciation Allowable 2009-10	Less: Depreciation Deletions 2009-10	Accumulated Depreciation 6-30-10	Balance Undepreciated 6-30-10
Works of Art & Historical Treasures	210				0					0	0
Land	220										
Non-Depreciable Land	221	699,427	0	0	699,427						699,427
Depreciable Land	222	0	0	0	0	50	0	0	0	0	0
Buildings	230										
Permanent Buildings	231	176,859,608	1,739,469	0	178,599,077	50	39,460,295	4,327,758	0	43,788,053	134,811,024
Temporary Buildings	232	0	0	0	0	25	0	0	0	0	0
Improvements Other than Buildings (Infrastructure)	240	5,294,542	2,364,948	0	7,659,490	20	1,741,711	314,986	0	2,056,697	5,602,793
Capitalized Equipment	250										
10 Yr Schedule	251	20,310,750	848,656	0	21,159,406	10	16,341,374	977,088	0	17,318,462	3,840,944
5 Yr Schedule	252	0	0	0	0	5	0	0	0	0	0
3 Yr Schedule	253	0	0	0	0	3	0	0	0	0	0
Construction in Progress	260	0	0	0	0	--					0
Total Capital Assets	200	203,164,327	4,953,073	0	208,117,400		57,543,380	5,619,832	0	63,163,212	144,954,188
Non-Capitalized Equipment	700				595,464	10		59,546			
Allowable Depreciation								5,679,378			

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)

This schedule is completed for school districts only.

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 15-22, L113	Total Expenditures	\$ 80,984,623
O&M	Expenditures 15-22, L149	Total Expenditures	8,544,271
DS	Expenditures 15-22, L167	Total Expenditures	9,404,661
TR	Expenditures 15-22, L203	Total Expenditures	2,880,951
MR/SS	Expenditures 15-22, L287	Total Expenditures	2,756,717
TORT	Expenditures 15-22, L330	Total Expenditures	0
Total Expenditures			\$ 104,571,223
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 0
TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0
O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education	0
ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs	0
ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K	258,318
ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs	599,217
ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition	1,330,828
ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progsms - Private Tuition	0
ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services	0
ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units	857,011
ED	Expenditures 15-22, L113, Col G	- Capital Outlay	1,829,018
ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment	588,686
O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services	0
O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units	0
O&M	Expenditures 15-22, L149, Col G	- Capital Outlay	146,817

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)

This schedule is completed for school districts only.

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment	5,340
DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	3,065,102
TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services	0
TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units	0
TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 15-22, L203, Col G	- Capital Outlay	96,500
TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment	0
MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs	0
MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K	2,267
MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs	0
MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs	18,748
MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services	0
MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units	0
Total Deductions			\$ 8,797,852
Total Operating Expenses (Regular K-12)			95,773,371
9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12))			7,672.85
Estimated OEPP			\$ 12,482.11

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)

This schedule is completed for school districts only.

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
PER CAPITA TUITION CHARGE			
LESS OFFSETTING RECEIPTS/REVENUES:			
TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$ 0
TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 9-14, L75, Col C	1600 Total Food Service	1,678,242
ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income	447,482
ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks	744,363
ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)	0
ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks	0
ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)	0
ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)	0
ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals	74,420
ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts	0
ED	Revenues 9-14, L106, Col C	1993 Other Local Fees	0
ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education	3,081,999
ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200 Total Career and Technical Education	916
ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed	71,288
ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast	11,439
ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365 School Breakfast Initiative	109
ED-O&M	Revenues 9-14, L147, Col C,D	3370 Driver Education	82,461
ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation	932,121
ED	Revenues 9-14, L155, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695 Truant Alternative/Optional Education	0
ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 Reading Improvement Block Grant	177,356
ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery	0
ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725 Continued Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant	69,624
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780 Technology - Learning Technology Centers	0
ED-TR	Revenues 9-14, L167, Col C,F	3815 State Charter Schools	0
O&M	Revenues 9-14, L170, Col D	3925 School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999 Other Restricted Revenue from State Sources	15,844
ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	- Total Title V	0
ED-MR/SS	Revenues 9-14, L201, Col C,G	- Total Food Service	344,396
ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	- Total Title I	215,201
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	- Total Title IV	15,316
ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through/Low Incidence	1,256,001
ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	82,383

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)

This schedule is completed for school districts only.

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700 Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800 Total ARRA Program Adjustments	720,847
ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate	0
ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905 Emergency Immigrant Assistance	0
ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909 Title III - English Language Acquisition	20,101
ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910 Learn & Serve America	0
ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932 Title II - Teacher Quality	141,721
ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	91,715
ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	211,457
ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	593,061
Total Allowance for PCTC Computation			\$ 11,079,863
Net Operating Expense for PCTC Computation			84,693,508
Total Depreciation Allowance (from page 27, Col I)			5,679,378
Total Allowance for PCTC Computation			90,372,886
9 Mo ADA			7,672.85
Total Estimated PCTC			\$ 11,778.27

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)

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.

Support Services - Direct Costs (1-2000) and (5-2000)	
Direction of Business Support Services (1-2510) and (5-2510)	0
Fiscal Services (1-2520) and (5-2520)	0
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	0
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>	630,118
Value of Commodities Received for Fiscal Year 2010 <i>(Include the value of commodities when determining if an A-133 is required)</i> .	64,754
Internal Services (1-2570) and (5-2570)	0
Staff Services (1-2640) and (5-2640)	0
Data Processing Services (1-2660) and (5-2660)	0

SECTION II

Estimated Indirect Cost Rate for Federal Program Year 2012 *(Data subject to adjustment for "carry-forward" or "termination benefit" totals)*

Instruction	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
	1000		59,034,833		59,034,833
Support Services:					
Pupil	2100		5,291,907		5,291,907
Instructional Staff	2200		4,248,564		4,248,564
General Admin.	2300		861,793		861,793
School Admin	2400		4,932,711		4,932,711
Business:					
Direction of Business Spt. Srv.	2510	285,904	0	285,904	0
Fiscal Services	2520	637,307	0	637,307	0
Oper. & Maint. Plant Services	2540		9,635,205	9,635,205	0
Pupil Transportation	2550		2,805,136		2,805,136
Food Services	2560		1,405,639		1,405,639
Internal Services	2570	0	0	0	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		152,199		152,199
Information Services	2630		248,567		248,567
Staff Services	2640	458,312	0	458,312	0
Data Processing Services	2660	271,260	0	271,260	0
Other:	2900		743,735		743,735
Community Services	3000		0		0
Total		1,652,783	89,360,289	11,287,988	79,725,084
		Restricted Rate		Unrestricted Rate	
		Total Indirect Costs:	1,652,783	Total Indirect costs:	11,287,988
		Total Direct Costs:	89,360,289	Total Direct Costs:	79,725,084
		=	1.85%	=	14.16%

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division (N-330)
 100 North First Street
 Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: Elmhurst Community Unit School District I
 RCDT Number: 19-022-2050-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	340,026		340,026	345,728		345,728
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	275,802	0	275,802	229,434		229,434
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		615,828	0	615,828	575,162	0	575,162
9. Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)							-7%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2010" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2010.
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2011" agree with the amounts on the budget adopted by the Board of Education.

 (Date) _____
 Signature of Superintendent

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 115 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report, postmarked by January 7, 2011 to ensure inclusion in the March 1, 2011 report, or postmarked by August 12, 2011 to ensure inclusion in the October 1, 2011 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

Type Below.

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

Elmhurst Community Unit School District No. 205
19-022-2050-26

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 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).



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

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 embedded in the "Opinion-Notes 34" tab.
- 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are
- 4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 32" tab.
- 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 4200, and Other Objects (600).
- 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- 8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.

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?	ACCRUAL
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
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: Cells C4: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) DS: 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) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: 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, Cell C13 must = Cell C42.	OK
Fund 20, Cell D13 must = Cell D42.	OK
Fund 30, Cell E13 must = Cell E42.	OK
Fund 40, Cell F13 must = Cell F42.	OK
Fund 50, Cell G13 must = Cell G42.	OK
Fund 60, Cell H13 must = Cell H42.	OK
Fund 70, Cell I13 must = Cell I42.	OK
Fund 80, Cell J13 must = Cell J42.	OK
Fund 90, Cell K13 must = Cell K42.	OK
Agency Fund, Cell L13 must = Cell L42.	OK
General Fixed Assets, Cell M23 must = Cell M42.	OK
General Long-Term Debt, Cell N23 must = Cell N42.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C80.	OK
Fund 20, Cells D38+D39 must = Cell D80.	OK

Description:	Error Message
Fund 30, Cells E38+E39 must = Cell E80	OK
Fund 40, Cells F38+F39 must = Cell F80.	OK
Fund 50, Cells G38+G39 must = Cell F80.	OK
Fund 60, Cells H38+H39 must = Cell H80.	OK
Fund 70, Cells I38+I39 must = Cell I80.	OK
Fund 80, Cells J38+J39 must = Cell J65.	OK
Fund 90, Cells K 38+39 must = Cell K80.	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 Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C32:F32, H32:L32).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds, Cells C26:L26 must = Acct 8130 Transfer Among Funds, Cells C48:L48	OK
Acct 7140 - Transfer of Interest, Cells C27:L27 must = Acct 8140 Transfer of Interest, Cells C49:L49.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C41:L41) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C58:L58)	ERROR!
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38,D38 & F38 must be => Tort Immunity, Page 26, Cell G25.	OK
Reserved Fund Balance, Page 5, Cells C38,D38,F38 & G38 must be => Special Education, Page 26, Cell H25.	OK
Reserved Fund Balance, Page 5, Cells D38:H38) must be >= Area Vocational Construction, Page 26, Cell I25.	OK
Reserved Fund Balance, Page 5, Cells D38:E38, H38 must be >= School Facility Occupation Taxes, Page 26, Cell J25.	OK
Reserve Fund Balance, Page 5, Cells C38,D38,G38,H38 must be >= Drivers Education, Page 26, Cell K25.	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

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2010**

DISTRICT/JOINT AGREEMENT NAME Elmhurst Community Unit School Dist	RCDT NUMBER 19-022-2050-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003910	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Lynn Krzic	NAME AND ADDRESS OF AUDIT FIRM Klein Hall & Associates, LLC 3973 75th Street, Suite 102 Aurora		
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 162 S. York Elmhurst, IL 60126	E-MAIL ADDRESS sklein@kleinhallcpa.com		
	NAME OF AUDIT SUPERVISOR Scott Klein		
	CPA FIRM TELEPHONE NUMBER 630-898-5578	FAX NUMBER 630-898-5593	

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)

Elmhurst Community Unit School District No. 205
19-022-2050-26
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 30) 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)
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.
- 32. Finding completed for **each Significant Deficiency** and for **each Material Weakness** noted in opinion letters.
- 33. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- 34. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- 35. Questioned Costs have been calculated where there are questioned costs.
- 36. Questioned Costs are separated by fiscal year **and** by project.
- 37. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
- Should be based on actual amount of interest earned
- 38. **A CORRECTIVE ACTION PLAN** has been completed for each finding.
- Including Finding number, action plan details, projected date of completion, name and title of contact person

**Elmhurst Community Unit School District No. 205
19-022-2050-26**

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 4,292,453
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		64,754
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 268	Account 4992	(211,457)
AFR TOTAL FEDERAL REVENUES:		\$ 4,145,750

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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

ADJUSTED AFR FEDERAL REVENUES **\$ 4,145,750**

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 4,145,750

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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

ADJUSTED SEFA FEDERAL REVENUE: **\$ 4,145,750**

DIFFERENCE: **\$ -**

ILLINOIS STATE BOARD OF EDUCATION
Center for Fiscal and Shared Services
Division of Financial Outreach Services
100 North First Street
Springfield, Illinois 62777-0001

(Attachment to ISBE 62-18)

COUNTY
DuPage
DISTRICT/JOINT AGREEMENT NAME
Elmhurst Community Unit School District No. 205
DISTRICT/JOINT AGREEMENT NUMBER
19-022-2050-26

LEA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor, Program Title and Major Program Designation	CFDA Number (A)	Project Number (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements		Obligations/ Encumbrance (G)	Final Status (H)	Budget (I)
			7-1-08 to 6-30-09 (C)	7-1-09 to 6-30-10 (D)	7-1-08 to 6-30-09 (E)	7-1-09 to 6-30-10 (F)			
Department of Education:									
Passthrough agency: Illinois State Board of Education:									
Title I - Low Income (M)	84.010A	09-4300-00	314,444		246,111	68,333	0	314,444	325,357
			(1)						
	84.010A	10-4300-00	10,913	215,201		241,890	0	241,890	295,389
Title V - Formula	84.367A	09-4100-00	8,822		6,098		0	6,098	8,822
			(1)				0	0	
Title IV - Safe & Drug Free Schools	84.186A	09-4400-00	11,596		11,596		0	11,596	21,377
			(1)						
	84.186A	10-4400-00	4,158	15,316		23,105	0	23,105	27,386
Title II - Teacher Quality	84.367A	09-4932-00	142,661		142,661		0	142,661	166,928
			(1)						
	84.367A	10-4932-00	17,279	141,721		135,202	0	135,202	171,394
Title III - LIPLEP	84.365A	09-4909-00	33,689		17,053	16,636	0	33,689	72,714
			(1)						
	84.365A	10-4909-00	31,709	20,101		23,742	0	23,742	74,225
Technology - Formula	84.318X	09-4971-00	2,389		2,389		0	2,389	2,645
			(1)						
	84.318X	10-4971-00	256	2,418		2,419	0	2,419	2,674
(M) ARRA - GSA - Education Stabilization Fund (M)	84.394A	10-4850-00		429,966		429,966		429,966	N/A
(M) ARRA - GSA - Gov't SFS (M)	84.397A	10-4870-00		143,322		143,322	0	143,322	N/A
Passthrough agency: Will County ROE Mckinney Vento	84.387A	10-4862-00		303		303	0	303	303
							0	0	
							0	0	
							0	0	
							0	0	
							0	0	

Federal Grantor/Pass-Through Grantor, Program Title and Major Program Designation	CFDA Number (A)	Project Number (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements		Obligations/ Encumbrance (G)	Final Status (H)	Budget (I)
			7-1-08 to 6-30-09 (C)	7-1-09 to 6-30-10 (D)	7-1-08 to 6-30-09 (E)	7-1-09 to 6-30-10 (F)			
Department of Defense:									
(M) Fresh Fruits and Vegetables	10.555	09-4999-00	25,326		25,326		0	25,326	N/A
	10.555	10-4999-00		18,869		18,869	0	18,869	N/A
Total Department of Defense:			25,326	18,869	25,326	18,869	0	44,195	
Department of Agriculture:									
From Illinois State Board of Education: (M) National School Lunch Program	10.555	09-4210-00	223,080	45,386	223,080	45,386	0	268,466	N/A
	10.555	10-4210-00		281,368		281,368	0	281,368	N/A
(M) Special Milk Program	10.556	09-4215-00	12,861		12,861		0	12,861	N/A
							0	0	N/A
(M) USDA Commodity/Salvage	10.555	09-4999-00	14,785		14,785		0	14,785	N/A
	10.555	10-4999-00		45,585		45,585	0	45,585	N/A
(M) School Breakfast Program	10.556	09-4220-00	7,197	2,310	7,197	2,310	0	9,507	N/A
	10.556	10-4220-00		15,332		15,332	0	15,332	N/A
Total Department of Agriculture			257,923	389,981	257,923	389,981	0	647,904	
Department of Health and Human Services:									
Illinois Department of Healthcare and Family Services; Medicaid Administrative Outreach	93.778	09-4991-00	105,494		105,494		0	105,494	N/A
	93.778	10-4991-00		91,715		91,715	0	91,715	N/A
Total Federal Awards			3,134,549	4,145,450	3,066,021	4,060,750	0	7,126,771	
(M) Major Program									
(1) Transfer from 2009 program.									
(2) Program ends May 31, 2010.									

19022205026
Elmhurst Community Unit School District No. 205
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2010

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Elmhurst SD 205 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Subrecipients⁶

Of the federal expenditures presented in the schedule, Elmhurst SD 205 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

Elmhurst Community Unit School District No. 205
19-022-2050-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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
84.394, 84.387	ARRA GSA
84.027, 84.173	IDEA
84.391, 84.392	ARRA IDEA
10.555, 10.556	Lunch, Milk, Commodities, Breakfast

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

Auditee qualified as low-risk auditee? YES X 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.

Elmhurst Community Unit School District No. 205
19-022-2050-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ _____ 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.

Elmhurst Community Unit School District No. 205
19-022-2050-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ _____ 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.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Elmhurst Community Unit School District No. 205
19-022-2050-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2010

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
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.

Elmhurst Community Unit School District No. 205
19-022-2050-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: _____

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [person responsible for implementation]

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

²¹ See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an

explanation of this schedule.