

Due to RDE on October 15th
Due to ISBE on November 15th
SD/JA-10

☒ School District
Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division
100 North First Street, Springfield, Illinois 62277-0001
217/785-8779
Illinois School District/Joint Agreement
Annual Financial Report *
June 30, 2010

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:

05-016-0690-02

County Name:

COOK

Name of School District/Joint Agreement:

SKOKIE ELEMENTARY SCHOOL DISTRICT 69

Address:

5050 MADISON STREET

City:

SKOKIE

Email Address:

Zip Code:

60077

Accounting Basis:

☒ CASH
☐ ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

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Certified Public Accountant Information

Name of Auditing Firm:

EVOY, KAMSCHULTE, JACOBS & CO. LLP

Name of Audit Supervisor:

JAMES R. HENRY, CPA

Address:

2122 YEOMAN STREET

City:

WAUKEGAN

State:

IL

Zip Code:

60087

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847-662-8305

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Skokie Elementary School District No. 69
Skokie, Illinois

We have audited the basic financial statements of the Skokie Elementary School District No. 69, as of and for the year ended June 30, 2010, as listed in the table of contents of this Annual Financial Report form. We have also audited the government-wide and fund financial statements, which are not presented here. These financial statements are the responsibility of the School District's Board of Education. Our responsibility is to express opinions on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note #1, these financial statements were prepared on the modified cash basis, and are issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America. They are intended to assure effective legislative and public oversight of School District financing and spending activities of accountable Illinois public school districts. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the basic financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Skokie Elementary School District No. 69, as of June 30, 2010, or changes in financial position for the year then ended.

Additionally, in our opinion, the basic financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the funds and account groups of the Skokie Elementary School District No. 69, as of June 30, 2010, and the cash receipts and disbursements of its funds for the year then ended in conformity with the basis of accounting described in Note #1.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2010 on our consideration of Skokie Elementary School District No. 69's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Schedule of Funding Progress relative to the Illinois Municipal Retirement Fund be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Skokie Elementary School District No. 69's basic financial statements. The supplementary schedules and statistical section as listed in the Table of Contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements of Skokie Elementary School District No. 69. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The supplementary schedules and statistical section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.



EVOY, KAMSCHULTE, JACOBS & CO. LLP

November 9, 2010
Waukegan, Illinois



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education
Skokie Elementary School District No. 69
Skokie, Illinois

We have audited the basic financial statements as listed in the table of contents of this Annual Financial Report form of Skokie Elementary School District No. 69 as of and for the year ended June 30, 2010, and have issued our report thereon dated November 9, 2010. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered Skokie Elementary School District No. 69's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Skokie Elementary School District No. 69's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Skokie Elementary School District No. 69's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether Skokie Elementary School District No. 69's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we have reported to the Administration of Skokie Elementary School District No. 69 in a separate letter dated November 9, 2010.

This report is intended solely for the information and use of the school district's Board of Education, school district management, the Illinois State Board of Education, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



EVOY, KAMSCHULTE, JACOBS & CO. LLP

November 9, 2010
Waukegan, Illinois



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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

Board of Education
Skokie Elementary School District No. 69
Skokie, Illinois

COMPLIANCE

We have audited the compliance of Skokie Elementary School District No. 69 with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2010. Skokie Elementary School District No. 69's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements referred to above is the responsibility of Skokie Elementary School District No. 69's management. Our responsibility is to express an opinion on Skokie Elementary School District No. 69's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program identified in the accompanying Schedule of Findings and Questioned Costs occurred. An audit includes examining, on a test basis, evidence about Skokie Elementary School District No. 69's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Skokie Elementary School District No. 69's compliance with those requirements.

In our opinion, Skokie Elementary School District No. 69 complied, in all material respects, with the compliance requirements referred to above that are applicable to each of its major federal programs identified in the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2010.

INTERNAL CONTROL OVER COMPLIANCE

The management of Skokie Elementary School District No. 69 is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered Skokie Elementary School District No. 69's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Skokie Elementary School District No. 69's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the school district's Board of Education, school district management, the Illinois State Board of Education, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



EVOY, KAMSCHULTE, JACOBS & CO. LLP

November 9, 2010
Waukegan, Illinois

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Skokie Elementary School District No. 69 (the "District") is governed by the District's Board of Education (the "Board"), which has responsibility and control over all activities related to public school education within the District. The District receives funding from local, state, and federal government sources and must comply with all of the requirements of these funding source entities. However, the District is not included in any other governmental reporting entity as defined by generally accepted accounting principles. Board members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations, and the primary accountability for fiscal matters. Therefore, the District is a financial reporting entity as defined by Governmental Accounting Standards. In addition, the District's reporting entity does not contain any component units as defined in Governmental Accounting Standards.

New Accounting Standards

During fiscal year 2010 the District adopted the following GASB statements:

- GASBS 51, *Accounting and Financial Reporting for Intangible Assets*, which had no impact on the current year financial statements.
- GASBS 53, *Accounting and Financial Reporting for Derivative Instruments*, which had no impact on the current year financial statements.
- GASBS 58, *Accounting and Financial Reporting for Chapter 9 Bankruptcies*, which had no impact on the current year financial statements.

Other accounting standards the District is currently reviewing for applicability include;

- GASBS 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
- GASBS 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*.
- GASBS 59, *Financial Instruments Omnibus*.

Basis of Presentation

District-wide Statements: The Statement of Net Assets and the Statement of Activities display information about the financial activities of the overall district, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type* activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The District has no Business-Type activities.

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

District-wide Statements (continued): The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expenses—expenses of the District related to the administration and support of the District's Programs, such as personnel and accounting—are not allocated to programs.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and state formula aid, are presented as general revenues.

Governmental Fund Financial Statements: The fund financial statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category—*governmental*, and *fiduciary*—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The District maintains individual funds as prescribed by the Illinois State Board of Education. The District reports all its funds as major governmental funds.

The District reports the following major governmental funds:

- *General Fund.* This fund consists of the Educational Fund and is the general operating fund of the District. It is used to account for all financial resources and activities except those that are required to be accounted for in another fund. Special Education and Technology Leasing are included in this fund.
- *Special Revenue Funds.* These funds include the Operations and Maintenance, Transportation, Municipal Retirement/Social Security, Working Cash, and Tort Immunity Funds and is used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Service Fund, Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specific purposes. The Working Cash Fund accounts for financial resources held by the District to be used for temporary inter-fund loans to any other governmental fund. Also, by Board resolution, the financial resources of the Working Cash Fund can be permanently transferred to any other governmental fund through abatement or abolishment.
- *Debt Service Fund.* This fund consists of the Bond and Interest Fund and accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- *Capital Projects Funds.* This fund consists of the Capital Projects Fund and the Fire Prevention and Safety Fund, and accounts for financial resources to be used for the acquisition, construction or improvement of major capital facilities. Fire Prevention and Safety Special Tax Levy and Bond Proceeds, and Subdivider's Land Cash Ordinance payments are accounted for in this fund.

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2010

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. The Agency Fund includes the Student Activity Funds, and the Employees' Flexible Benefits Fund, and accounts for assets held by the District as an agent for its students and employees, and therefore, are not available to support District programs. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the agency fund organizations are equal to the assets.

Basis of Accounting

The district-wide financial statements are reported using the modified cash basis of accounting. The cash basis of accounting is modified to account for: recording of depreciation on fixed assets, recognition of the net depreciated value of fixed assets, and, recognition of long-term liabilities. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. Revenue from property taxes, grants, entitlements and donations are recognized when received consistent with the cash basis of accounting.

The governmental fund financial statements, and all other financial statements, are reported using the cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants, categorical grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the District's policy to apply cost-reimbursement grant resources to such programs, followed by categorical grants, and then by general revenues.

Investments

Investments are stated at cost, which approximates market value. Gains or losses, if any, on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

Net Assets

Net Assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Restricted Resources

The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Budgets and Budgetary Accounting

The budget for all major Governmental Funds is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5/17-1 of the *Illinois Compiled Statutes*. Thus, the District does not budget for "on-behalf" employer's pension contribution payments made by the State of Illinois directly to the Teachers Retirement System. The July 1, 2009 to June 30, 2010 budget, which was not amended, was approved by the Board of Education on September 15, 2009. For each fund, total fund disbursements may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget by the same procedures required of its original adoption.

Capital Assets

Capital assets are reported at actual or estimated historical cost. Contributed assets are reported at estimated fair value at the time received. The District generally capitalizes assets with a cost of \$1,000 or more as purchases occur. Depreciation methods, and estimated useful lives of capital assets reported in the district-wide statements are as follows:

	Depreciation Method	Estimated Useful Life
Land Improvements	Straight Line	20 Years
Buildings	Straight Line	50 Years
Furniture and Equipment	Straight Line	10 Years

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2010

(Continued)

2. CASH AND INVESTMENTS

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be 102 percent secured by collateral valued at market or par, whichever is lower, less the amount of Federal Deposit Insurance Corporation (FDIC) insurance. The District's Board of Education, along with the Township Treasurer, approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certificates provided by financial institutions.

Cash in Bank

The District maintains an Imprest Checking account for minor current cash needs. At June 30, 2010, the carrying amount of the District's deposit account was \$2,500; the bank balance was \$2,863. This deposit account is categorized in accordance with risk factors created by governmental reporting standards. At June 30, 2010, the entire amount of this deposit account was covered by federal depository insurance.

The District is the trustee, or fiduciary, for its students and employees. The Fiduciary fund is used to report student activity and employees' flexible benefits accounts. At June 30, 2010 the deposits in the student activity and employees flexible benefits accounts had a carrying amount of \$20,476 and \$9,712, respectively, and the bank balances were \$20,476 and \$11,400, respectively. At June 30, 2010, the entire amount of these deposit accounts was covered by federal depository insurance.

Cash and Investments in Custody of Township Treasurer

The District, along with all other School Districts within the Township, through the Township Treasurer, maintains common checking accounts and investments for all the District's funds combined with the individual fund balances being maintained by the Township Treasurer. The District is allowed to invest in securities as authorized by the *Illinois Compiled Statutes*, Chapter 30, Sections 235/2 and 235/6, and Chapter 105, Section 5/8-7. All investments, which include Certificates of Deposit and United States Treasury Obligations, are stated at cost, which approximates market value. At June 30, 2010, all of the District's Certificate of Deposit investments were either covered by Federal Depository Insurance or fully collateralized. Earnings on investments are allocated to the District based on average balances and are distributed to the District on a monthly basis. At June 30, 2010, the carrying amount of the District's cash and investments was \$11,031,608. All of the cash and investments are maintained by the Niles Township Schools Treasurer in pooled accounts.

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)

3. CAPITAL ASSETS AND DEPRECIATION

	Balance July 1, 2009	Additions	Deletions	Balance June 30, 2010
Capital Assets not Being Depreciated				
Land	\$ 307,362	\$ -	\$ -	\$ 307,362
Construction-in-Progress	280,254	68,188	280,254	68,188
Total Capital Assets not Being Depreciated	<u>\$ 587,616</u>	<u>\$ 68,188</u>	<u>\$ 280,254</u>	<u>\$ 375,550</u>
Capital Assets Being Depreciated				
Land Improvements	\$ 278,946	\$ 99,452	\$ -	\$ 378,398
Building and Improvements	33,948,312	2,003,159	-	35,951,471
Equipment	3,508,810	330,135	-	3,838,945
Total Capital Assets Being Depreciated	<u>\$ 37,736,068</u>	<u>\$ 2,432,746</u>	<u>\$ -</u>	<u>\$ 40,168,814</u>
Less Accumulated Depreciation for:				
Land Improvements	\$ (162,053)	\$ (18,919)	\$ -	\$ (180,972)
Building and Improvements	(8,915,416)	(719,029)	-	(9,634,445)
Equipment	(2,799,949)	(209,347)	-	(3,009,296)
Total Accumulated Depreciation	<u>\$ (11,877,418)</u>	<u>\$ (947,295)</u>	<u>\$ -</u>	<u>\$ (12,824,713)</u>
Total Capital Assets being Depreciated, net of Accumulated Depreciation	<u>\$ 25,858,650</u>	<u>\$ 1,485,451</u>	<u>\$ -</u>	<u>\$ 27,344,101</u>
Capital Assets, net of Accumulated Depreciation	<u>\$ 26,446,266</u>	<u>\$ 1,553,639</u>	<u>\$ 280,254</u>	<u>\$ 27,719,651</u>

Depreciation was not charged to any specific function.

4. LONG-TERM DEBT

Changes in General Long-Term Debt

	Balance July 1, 2009	Proceeds	Retired/ Defeased	Balance June 30, 2010	Amounts Due Within One Year
1999 Building Bonds	\$ 115,000	\$ -	\$ 115,000	\$ -	\$ -
2002 Building Bonds	7,160,000	-	400,000	6,760,000	420,000
2003 Fire Prevention and Safety Bonds	7,740,000	-	75,000	7,665,000	80,000
2009A Working Cash Fund Bonds	3,765,000	-	700,000	3,065,000	1,715,000
2009B Working Cash Fund Bonds	-	1,235,000	-	1,235,000	-
	<u>\$ 18,780,000</u>	<u>\$ 1,235,000</u>	<u>\$ 1,290,000</u>	<u>\$ 18,725,000</u>	<u>\$ 2,215,000</u>

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)

4. LONG-TERM DEBT (continued)

Cash Flow Requirements

At June 30, 2010, the annual cash flow requirements of Bond Principal and Interest were as follows:

	Year Ending June 30,	Interest Rates	Principal	Interest	Total
2002 Building Bonds, Original Issue of \$9,000,000, Dated May 30, 2002	2011	4.90-5.50%	\$ 420,000	\$ 343,155	\$ 763,155
	2012	4.90-5.50%	440,000	321,655	761,655
	2013	4.90-5.50%	460,000	299,155	759,155
	2014	4.90-5.50%	485,000	274,318	759,318
	2015	4.90-5.50%	510,000	246,955	756,955
	2016	4.90-5.50%	540,000	218,080	758,080
	2017	4.90-5.50%	570,000	187,555	757,555
	2018	4.90-5.50%	600,000	155,380	755,380
	2019	4.90-5.50%	630,000	121,555	751,555
	2020	4.90-5.00%	670,000	87,815	757,815
	2021	4.95-5.00%	700,000	54,075	754,075
	2022	5.00%	735,000	18,375	753,375
			<u>\$ 6,760,000</u>	<u>\$ 2,328,073</u>	<u>\$ 9,088,073</u>
Amount Available in Debt Service Fund					565,271
Amount to be Provided in the Future					<u>\$ 8,522,802</u>
2003 Fire Prevention and Safety Bonds, Original Issue of \$8,300,000, Dated February 27, 2003	2011	3.40-5.00%	\$ 80,000	\$ 332,995	\$ 412,995
	2012	3.80-5.00%	490,000	319,385	809,385
	2013	3.80-5.00%	515,000	294,260	809,260
	2014	3.80-5.00%	540,000	267,885	807,885
	2015	3.80-5.00%	565,000	240,260	805,260
	2016	3.80-4.40%	595,000	214,830	809,830
	2017	3.90-4.40%	615,000	191,533	806,533
	2018	4.00-4.40%	640,000	166,740	806,740
	2019	4.10-4.40%	665,000	140,308	805,308
	2020	4.10-4.40%	695,000	112,428	807,428
	2021	4.30-4.40%	725,000	82,593	807,593
	2022	4.30-4.40%	755,000	50,773	805,773
	2023	4.40%	785,000	17,270	802,270
			<u>\$ 7,665,000</u>	<u>\$ 2,431,260</u>	<u>\$ 10,096,260</u>
Amount Available in Debt Service Fund					90,100
Amount to be Provided in the Future					<u>\$ 10,006,160</u>

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)

4. LONG-TERM DEBT (continued)

Cash Flow Requirements (continued)

	Year Ending June 30,	Interest Rates	Principal	Interest	Total
2009A Working Cash Fund Bonds,					
Original Issue of \$3,765,000,					
Dated May 5, 2009	2011	2.50%	\$ 1,715,000	\$ 55,188	\$ 1,770,188
	2012	2.50%	1,350,000	16,875	1,366,875
			<u>\$ 3,065,000</u>	<u>\$ 72,063</u>	<u>\$ 3,137,063</u>
Amount Available in Debt Service Fund					812,455
Amount to be Provided in the Future					<u>\$ 2,324,608</u>
2009B Working Cash Fund Bonds,					
Original Issue of \$1,235,000,					
Dated November 24, 2009	2011	2.5-2.625%	\$ -	\$ 31,656	\$ 31,656
	2012	2.5-2.625%	-	31,656	31,656
	2013	2.5-2.625%	610,000	24,031	634,031
	2014	2.625%	625,000	8,203	633,203
			<u>\$ 1,235,000</u>	<u>\$ 95,546</u>	<u>\$ 1,330,546</u>
Amount Available in Debt Service Fund					12,118
Amount to be Provided in the Future					<u>\$ 1,318,428</u>
Total All Bond Issues					
	2011		\$ 2,215,000	\$ 762,994	\$ 2,977,994
	2012		2,280,000	689,571	2,969,571
	2013		1,585,000	617,446	2,202,446
	2014		1,650,000	550,406	2,200,406
	2015		1,075,000	487,215	1,562,215
	2016		1,135,000	432,910	1,567,910
	2017		1,185,000	379,088	1,564,088
	2018		1,240,000	322,120	1,562,120
	2019		1,295,000	261,863	1,556,863
	2020		1,365,000	200,243	1,565,243
	2021		1,425,000	136,668	1,561,668
	2022		1,490,000	69,148	1,559,148
	2023		785,000	17,270	802,270
			<u>\$ 18,725,000</u>	<u>\$ 4,926,942</u>	<u>\$ 23,651,942</u>
Amount Available in Debt Service Fund					1,479,944
Amount to be Provided in the Future					<u>\$ 22,171,998</u>

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)

4. LONG-TERM DEBT (continued)

Cash Flow Requirements (continued)

In addition there remains a balance of \$671,404 in the Bond and Interest Fund from retired bond issues, the appropriate disposition of which has yet to be determined by the District.

Debt Limit

The Illinois School Code limits the amount of indebtedness to 6.9 percent of \$554,162,796, the most recent available assessed valuation of the District. Thus, the District's remaining debt margin at June 30, 2010, is \$19,512,233, which is 51.03 percent of its total legal debt limit.

5. LEASE OBLIGATIONS

The District leases certain office equipment under an operating leases expiring in fiscal year 2015. Lease payments made under operating leases for the year ended June 30, 2010 were \$66,608. The minimum future rental payments under this non-cancelable operating lease, in the aggregate are:

Year Ending June 30,	Amount
2011	\$ 62,008
2012	62,008
2013	62,008
2014	62,008
2015	62,008
	<u>\$ 310,040</u>

6. SPECIAL TAX LEVIES – RESTRICTED FUND BALANCES

Tort Immunity

Proceeds from the Tort Immunity (liability insurance) special tax levy and related disbursements are now included in the operations of a separate special revenue fund. At June 30, 2010, the cumulative tort immunity receipts have exceeded related cumulative disbursements in the tort immunity fund and, accordingly, the June 30, 2010 fund balance of the tort immunity fund is restricted for future tort immunity disbursements in the amount of \$1,874,893, which represents the cumulative excess.

During the year ended June 30, 2010, the District made the following disbursements for tort immunity purposes:

Workers Compensation Insurance	\$ 57,277
Unemployment Compensation Insurance	15,711
Risk Management Salaries and Benefits	133,510
	<u>\$ 206,498</u>

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)

6. SPECIAL TAX LEVIES – RESTRICTED FUND BALANCES (continued)

Special Education

Proceeds from the Special Education special tax levy and related disbursements have been included in the operations of the general (educational) fund. At June 30, 2010, the cumulative special education disbursements have exceeded related cumulative receipts in the general (educational) fund and, therefore, there is no restriction on the fund balance of the general (educational) fund for future special education disbursements.

Technology Leasing

Proceeds from the Technology Leasing special tax levy and related disbursements have been included in the operations of the general (educational) fund. At June 30, 2010, the cumulative technology leasing receipts have exceeded related cumulative disbursements in the general (educational) fund and, accordingly, the June 30, 2010 fund balance of the general (educational) fund is restricted for future technology leasing disbursements in the amount of \$520,994, which represents the cumulative excess.

Net Assets Restrictions

The district-wide statement of net assets reports \$11,242,465 of additional restricted net assets, all of which is restricted by enabling legislation for specific purposes.

7. RETIREMENT FUND COMMITMENTS

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

The School District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago.

The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the Plan can be made only by legislative action with the Governor's approval. The State of Illinois maintains the primary responsibility for funding the Plan, but contributions from participating employers and members are also required. The TRS Board of Trustees is responsible for the System's administration.

TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher certification is required. The active member contribution rate for the year ended June 30, 2010 was 9.4 percent of creditable earnings. These contributions, which may be paid on behalf of employees by the employer, are submitted to TRS by the employer. The active member contribution rate was also 9.4 percent for the years ended June 30, 2009 and 2008.

The State of Illinois makes contributions directly to TRS on behalf of the District's TRS-covered employees:

On-Behalf Contributions to TRS: The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2010, State of Illinois contributions were based on 23.38 percent of creditable earnings not paid from federal funds, and the District recognized revenue and expenditures of \$2,228,048 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2009 and June 30, 2008, the State of Illinois contribution rates as percentages of creditable earnings not paid from federal funds were 17.08 percent (\$1,559,098) and 13.11 percent (\$1,105,552), respectively.

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)

7. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

The District makes other types of employer contributions directly to TRS:

2.2 Formula Contributions: Employers contributed 0.58 percent of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ending June 30, 2010 were \$55,272. Contributions for the years ending June 30, 2009 and June 30, 2008 were \$52,944 and \$48,911, respectively.

Federal and Special Trust Fund Contributions: When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that was first effective for the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS.

For the year ended June 30, 2010, the employer pension contribution was 23.38 percent of salaries paid from federal and special trust funds. For the years ended June 30, 2009 and 2008, the employer pension contribution was 17.08 and 13.11 percent of salaries paid from federal and special trust funds, respectively. For the year ended June 30, 2010, salaries totaling \$340,600 were paid from federal and special trust funds that required employer contributions of \$79,632. For the years ended June 30, 2009, and June 30, 2008, required District contributions were \$49,516 and \$61,746, respectively.

Early Retirement Option: The District is also required to make one-time employer contributions to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the age and salary of the member.

Public Act 94-0004 made changes in the ERO program that were in effect for all ERO retirements in fiscal years 2008 through 2010. The act increased member and employer contributions and eliminated the waiver of member and employer ERO contributions that had been in effect for members with 34 years of service.

Under the current ERO, the maximum employer contribution 117.5 percent and applies when the member is age 55 at retirement.

For the year ended June 30, 2010, the district paid \$-0- to TRS for employer contributions under the ERO program. For the years ended June 30, 2009 and June 30, 2008, the District paid \$-0- and \$-0-, respectively, in employer ERO contributions.

Salary Increases Over 6 Percent and Excess Sick Leave: Public Act 94-0004 added two additional employer contributions to TRS.

- If an employer grants salary increase over 6 percent and those salaries are used to calculate a retiree's final average salary, the employer makes a contribution to TRS. The contribution will cover the difference in actuarial cost of the benefit based on actual salary increases and the benefit based on salary increases of up to 6 percent.

For the year ended June 30, 2010, the district paid \$-0- to TRS for employer contributions due on salary increases in excess of 6 percent. For the years ended June 30, 2009 and June 30, 2008, the district paid \$-0- and \$-0- to TRS for employer contributions due on salary increases in excess of 6 percent, respectively.

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2010

(Continued)

7. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

Salary Increases Over 6 Percent and Excess Sick Leave (continued)

- If an employer grants sick leave days in excess of the normal annual allotment and those days are used as TRS service credit, the employer makes a contribution to TRS. The contribution is based on the number of excess sick leave days used as service credit, the highest salary used to calculate final average salary, and the TRS total normal cost rate (18.55 percent of salary during the year ended June 30, 2010).

For the year ended June 30, 2010, the district paid \$-0- to TRS for sick leave days granted in excess of the normal annual allotment. For the years ended June 30, 2009 and June 30, 2008, the district paid \$-0- and \$-0- in employer contributions granted for sick leave days, respectively.

Further Information on TRS

TRS financial information, an explanation of TRS benefits, and descriptions of member, employer and State funding requirements can be found in the TRS *Comprehensive Annual Financial Report* for the year ended June 30, 2009. The report for the year ended June 30, 2010, is expected to be available in late 2010.

The reports may be obtained by writing to the Teachers' Retirement System of the State of Illinois, P.O. Box 19253, 2815 West Washington Street, Springfield, IL 62794-9253. The most current report is also available on the TRS website at trs.illinois.gov.

TEACHERS HEALTH INSURANCE SECURITY FUND

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. The THIS fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants may participate in the state administered participating provider option plan or choose from several managed care options.

The State Employees Group Insurance Act of 1971 (5ILCS375) outlines benefit provisions of THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The Illinois Department of Healthcare and Family Services (HFS) and the Illinois Department of Central Management Services (CMS) administer the plan with the cooperation of TRS. The director of HFS determines the rates and premiums for annuitants and dependent beneficiaries and establishes the cost-sharing parameters. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to the TRS who are not employees of the state make a contribution to THIS.

The percentage of employer required contributions in the future will be determined by the director of Healthcare and Family Services and will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2010

(Continued)

7. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS HEALTH INSURANCE SECURITY FUND (continued)

On-Behalf Contributions to THIS Fund: The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members, which were 0.84 percent of pay during the year ended June 30, 2010. State of Illinois contributions were \$80,049 and the District recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2009 and June 30, 2008 were also 0.84 percent of pay. State contributions on behalf of district employees were \$76,677 and \$70,836, respectively.

Employer Contributions to THIS Fund: The District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.63 percent during the years ended June 30, 2010, June 30, 2009 and June 30, 2008. For the year ended June 30, 2010, the District paid \$60,037 to the THIS Fund. For the years ended June 30, 2009 and June 30, 2008, the District paid \$57,508 and \$53,127 to the THIS Fund, respectively, which was 100 percent of the required contribution.

Further Information on THIS Fund

The publicly available financial report of the THIS Fund may be obtained by writing to the Department of Healthcare and Family Services, 201 S. Grand Avenue, Springfield, IL 62763-3838.

ILLINOIS MUNICIPAL RETIREMENT FUND

Plan Description

The District's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. IMRF is an agent multiple employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. Benefit provisions are established by statute and may only be changed by the Illinois General Assembly.

IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Funding Policy

As set by statute, employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2009 was 6.62% of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2010

(Continued)

7. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

Annual Pension Cost

For the fiscal year ending December 31, 2009, the District's annual pension cost of \$115,944 was equal to the District's required and actual contributions. The required contribution for 2009 was determined as part of the December 31, 2007 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007 included (a) 7.50% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% per year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the District's IMRF assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The District's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on an open basis). The remaining amortization period at the December 31, 2007, valuation was 23 years.

Trend Information

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2009	\$ 115,944	100%	\$0
12/31/2008	\$ 110,932	100%	\$0
12/31/2007	\$ 117,274	100%	\$0

Funded Status and Funding Progress

As of December 31, 2009, the most recent actuarial valuation date, the plan was 88.09 percent funded. The actuarial accrued liability for benefits was \$3,599,843 and the actuarial value of assets was \$3,171,129, resulting in an underfunded actuarial accrued liability (UAAL) of \$428,714. The covered payroll (annual payroll of active employees covered by the plan) was \$1,751,427 and the ratio of the UAAL to the covered payroll was 24 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30-year basis.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

SOCIAL SECURITY

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$112,372, the total required contribution for the current fiscal year.

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2010

(Continued)

8. PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2009 Levy was passed by the Board on December 15, 2009. Property taxes attach as an enforceable lien on property as of January 1, of the levy year, and are payable in two installments on approximately March 1, and September 1, of the year subsequent to the levy year. The District receives significant distributions of tax receipts approximately one month after these due dates. Taxes recorded on these financial statements are from the 2009 and 2008 tax levy years.

The following are the tax rate limits permitted by the School Code, and by local referendum, and the actual rates levied per \$100.00 of assessed valuation.

	Legal	Actual	
	Limit	2009 Levy	2008 Levy
Educational	3.5000	2.4932	2.1965
Special Education	0.4000	0.0638	0.0567
Leasing	0.1000	0.0155	0.0138
Operations and Maintenance	0.5500	0.3975	0.3536
Bond and Interest	*	0.5659	0.3951
Transportation	0.2000	0.0934	0.1045
Municipal Retirement	*	0.0517	0.0460
Social Security	*	0.0414	0.0368
Working Cash	0.0500	0.0456	0.0436
		<u>3.7680</u>	<u>3.2466</u>

* As Needed

9. JOINT AGREEMENTS

The District participates with other Illinois school districts in certain cooperative educational organizations, known as joint agreements. These joint agreements are owned by the participants and are operated for the specific purposes stated in the joint agreement document, e.g., Special Education, Vocational/Technical Education, Insurance Pool, etc. This district has, in accordance with the generally accepted practice of other Illinois school districts, charged the cost of its investment to current expenditures in the year paid. The investment is not capitalized and it is unclear whether the District would receive any return on its investment should it choose to withdraw from the joint agreement.

Niles Township District for Special Education

The District is a member of the Niles Township District for Special Education #807 (NTDSE), along with other area school districts. NTDSE provides special education programs, and services, which benefit District students, and also provides jointly administered grants and programming, which benefits the District. The District is financially responsible for annual and special assessments as established by the NTDSE governing board, and fees for programs and services based on usage. NTDSE is separately audited and its financial information is not included in these financial statements. Financial information may be obtained directly from NTDSE by contacting its administration at 8701 North Menard Avenue, Morton Grove, Illinois 60053.

SKOKIE ELEMENTARY SCHOOL DISTRICT NO. 69
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)

10. OVER-EXPENDITURE OF BUDGET

For the year ended June 30, 2010, actual direct disbursements exceeded the budgeted disbursements in the following funds:

	Actual	Budget	Excess
Special Revenue Funds			
Transportation	\$ 906,252	\$ 767,852	\$ 138,400
Municipal Retirement/Social Security Fund	\$ 412,712	\$ 404,653	\$ 8,059
Tort Immunity	\$ 206,498	\$ 179,854	\$ 26,644
Debt Service Fund			
Bond and Interest	\$ 2,093,780	\$ 1,765,114	\$ 328,666
Capital Projects Funds			
Capital Projects	\$ 1,797,491	\$ 1,634,361	\$ 163,130

11. DEFICIT FUND EQUITY

At June 30, 2010 the unreserved portion of the General (Educational) Fund was in a deficit position in the amount of \$(208,203).

12. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year, and settlements have not exceeded coverage in the past three years.

13. CONSTRUCTION COMMITMENTS

At June 30, 2010, the District had pending construction project contracts in progress. The District is committed to approximately \$621,996 in remaining disbursements for various District-wide construction projects. These disbursements are expected to be paid from available fund balances in the capital projects funds.

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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: 1/1/1995
mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

EVOY, KAMSCHULTE, JACOBS & CO. LLP

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.

Evoy, Kamschulte Jacobs & Co LLP
Signature

11/9/10
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2009</u>				Equalized Assessed Valuation (EAV):				554,162,796				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.024932		+ 0.003975		+ 0.000934		= 0.029840		0.000456		
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	21,176,285		18,870,307		2,305,978		6,120,819						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		38,237,233										
32	<input type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		18,725,000								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following web site for reference to the Financial Profile)

www.isbe.net/srms/p/profile.htm

District Name: SKOKIE ELEMENTARY SCHOOL DISTRICT 69
District Code: 05-016-0690-02
County Name: COOK

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R	S
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ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following web site for reference to the Financial Profile)

www.isde.net/sims/p/profile.htm

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)

Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80)

Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)

Funds 10, 20, 40, 70 + (50 & 80 if negative)

Funds 10, 20, 40, & 70,

Minus Funds 10 & 20

Total

Ratio

Score

Weight

Value

4

0.35

1.40

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)

Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80)

Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)

Possible Adjustment:

Funds 10, 20 & 40

Funds 10, 20, 40 & 70,

Minus Funds 10 & 20

Total

Ratio

Score

Adjustment

Weight

Value

4

0

0.35

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Funds 10, 20 40 & 70

Funds 10, 20, 40 divided by 360

Total

Days

Score

Weight

Value

3

0.10

0.30

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)

EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

Funds 10, 20 & 40

(.85 x EAV) x Sum of Combined Tax Rates

Total

Percent

Score

Weight

Value

4

0.10

0.40

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H37)

Total Long-Term Debt Allowed (P3, Cell H31)

Total

Percent

Score

Weight

Value

3

0.10

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 ISRE

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.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2010

A	B	C	D	E	F	G	H	I	J	K
ASSETS	Acct. #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Total (80)	Fire Prevention & Safety (90)
3 CURRENT ASSETS (100)										
4 Cash (Accounts 111 through 115) ¹	120	312,637	1,075,431	2,151,348	1,057,247	321,197	566,005	3,675,350	1,874,893	0
5 Investments	130									
6 Taxes Receivable	140									
7 Interfund Receivables	150									
8 Intergovernmental Accounts Receivable	160									
9 Other Receivables	170									
10 Inventory	180									
11 Prepaid Items	190									
12 Other Current Assets (Describe & Itemize)		154								
13 Total Current Assets		312,791	1,075,431	2,151,348	1,057,247	321,197	566,005	3,675,350	1,874,893	0
14 CAPITAL ASSETS (200)										
15 Works of Art & Historical Treasures	210									
16 Land	220									
17 Building & Building Improvements	230									
18 Site Improvements & Infrastructure	240									
19 Capitalized Equipment	250									
20 Construction in Progress	260									
21 Amount Available in Debt Service Funds	340									
22 Amount to be Provided for Payment on Long-Term Debt	350									
23 Total Capital Assets										
24 CURRENT LIABILITIES (400)										
25 Interfund Payables	410									
26 Intergovernmental Accounts Payable	420									
27 Other Payables	430									
28 Contracts Payable	440									
29 Loans Payable	460									
30 Salaries & Benefits Payable	470									
31 Payroll Deductions & Withholdings	480									
32 Deferred Revenues & Other Current Liabilities	490									
33 Due to Activity Fund Organizations	493									
34 Total Current Liabilities		0	0	0	0	0	0	0	0	0
35 LONG-TERM LIABILITIES (600)										
36 Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37 Total Long-Term Liabilities										
38 Reserved Fund Balance	714	520,994								
39 Unreserved Fund Balance	730	(208,203)	1,075,431	2,151,348	1,057,247	321,197	566,005	3,675,350	1,874,893	0
40 Investment in General Fixed Assets										
41 Total Liabilities and Fund Balance		312,791	1,075,431	2,151,348	1,057,247	321,197	566,005	3,675,350	1,874,893	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2010

1	A	B	L	M	N
	ASSETS	Acct. #	Agency Fund	Account Groups General Fixed Assets	General Long-Term Debt
2	CURRENT ASSETS (100)				
3	Cash (Accounts 111 through 115) ¹		30,188		
4	Investments	120			
5	Taxes Receivable	130			
6	Interfund Receivables	140			
7	Intergovernmental Accounts Receivable	150			
8	Other Receivables	160			
9	Inventory	170			
10	Prepaid Items	180			
11	Other Current Assets (Describe & Itemize)	190			
12	Total Current Assets		30,188		
13	CAPITAL ASSETS (200)				
14	Works of Art & Historical Treasures	210			
15	Land	220		307,362	
16	Building & Building Improvements	230		26,317,026	
17	Site Improvements & Infrastructure	240		197,426	
18	Capitalized Equipment	250		829,649	
19	Construction in Progress	260		68,188	
20	Amount Available in Debt Service Funds	340			2,151,348
21	Amount to be Provided for Payment on Long-Term Debt	350			16,573,652
22	Total Capital Assets			27,719,651	18,725,000
23	CURRENT LIABILITIES (400)				
24	Interfund Payables	410			
25	Intergovernmental Accounts Payable	420			
26	Other Payables	430			
27	Contracts Payable	440			
28	Loans Payable	460			
29	Salaries & Benefits Payable	470			
30	Payroll Deductions & Withholdings	480			
31	Deferred Revenues & Other Current Liabilities	490			
32	Due to Activity Fund Organizations	493	30,188		
33	Total Current Liabilities		30,188		
34	LONG-TERM LIABILITIES (500)				
35	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			18,725,000
36	Total Long-Term Liabilities				18,725,000
37	Unreserved Fund Balance	714			
38	Reserved Fund Balance	730			
39	Investment in General Fixed Assets			27,719,651	
40	Total Liabilities and Fund Balance		30,188	27,719,651	18,725,000
41					

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H	I	J	K
1											
2	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
3	RECEIPTS/REVENUES										
4	Local Sources	1000	14,364,638	2,175,824	2,664,864	589,942	510,870	28,804	317,206	53,229	1,810
5	Flow-Through Receipts/Revenues from One District to Another District	2000									
6	State Sources	3000	0	0		0	0		0	0	0
7	Federal Sources	4000	1,525,145	0	0	396,341	0	0	0	0	0
8	Total Direct Receipts/Revenues		1,807,189	0	0	0	0	0	0	0	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	17,696,972	2,175,824	2,664,864	986,283	510,870	28,804	317,206	53,229	1,810
10	Total Receipts/Revenues		2,308,097								
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	9,743,994				176,173				
13	Support Services	2000	4,806,402	1,373,197		906,252	224,548	1,797,491		206,498	15,505
14	Community Services	3000	229,929	0		0	11,991				
15	Payments to Other Districts & Governmental Units	4000	1,810,533	0	0	0	0	0			0
16	Debt Service	5000	0	0	2,093,780	0	0				0
17	Total Direct Disbursements/Expenditures		16,590,858	1,373,197	2,093,780	906,252	412,712	1,797,491		206,498	15,505
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,308,097	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		18,898,955	1,373,197	2,093,780	906,252	412,712	1,797,491		206,498	15,505
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³										
21	OTHER SOURCES/USES OF FUNDS		1,106,114	802,627	571,084	80,031	98,158	(1,768,687)	317,206	(153,269)	(13,695)
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment or Abatement of the Working Cash Fund	7110									
25	Transfer of Working Cash Fund Interest	7120									
26	Transfer Among Funds	7130									
27	Transfer of Interest	7140									
28	Transfer from Capital Project Fund to O&M Fund	7150									
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160									
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170									
31	SALE OF BONDS (7200)										
32	Principal on Bonds Sold	7210									
33	Premium on Bonds Sold	7220							1,235,000		
34	Accrued Interest on Bonds Sold	7230									
35	Sale or Compensation for Fixed Assets ⁵	7300									
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800									
41	ISBE Loan Proceeds	7900						0			
42	Other Sources Not Classified Elsewhere	7990									
43	Total Other Sources of Funds		0	0	0	0	0	0	1,235,000	0	0
44	OTHER USES OF FUNDS (8000)										
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund	8110								0	
47	Transfer of Working Cash Fund Interest	8120								0	
48	Transfer Among Funds	8130								0	

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2010

1	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2	Transfer of Interest	8140									
49	Transfer from Capital Project Fund to O&M Fund	8150									
50	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160						0			
51	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0
52	Taxes Pledged to Pay Principal on Capital Leases	8410									0
53	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
54	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
55	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
56	Taxes Pledged to Pay Interest on Capital Leases	8510									
57	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
58	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
59	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
60	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
61	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
62	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
63	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
64	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
65	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
66	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
67	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
68	Taxes Transferred to Pay for Capital Projects	8810									
69	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
70	Other Revenues Pledged to Pay for Capital Projects	8830									
71	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
72	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
73	Other Uses Not Classified Elsewhere	8990									
74	Total Other Uses of Funds		0	0	0	0	0	0	1,338		
75	Total Other Sources/Uses of Funds ⁸		0	0	0	0	0	0	1,338	0	0
76	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,106,114	802,627	571,084	80,031	98,158	(1,768,687)	1,550,868	(153,269)	(13,695)
77	Fund Balances - July 1, 2009		(793,323)	272,804	1,580,264	977,216	223,039	2,334,692	2,124,482	2,028,162	13,695
78	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
79	Fund Balances - June 30, 2010		312,791	1,075,431	2,151,348	1,057,247	321,197	566,005	3,675,350	1,874,893	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010**

A	B	C	D	E	F	G	H	I	J	K
Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies (1110-1120) ⁷		13,013,087	2,085,608	2,622,662	557,816	271,293		248,818	685	708
Leasing Purposes Levy ⁸	1130	81,360								
Special Education Purposes Levy	1140	334,575								
FICA/Medicare Only Purposes Levies	1150					217,124				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied By District		13,428,022	2,085,608	2,622,662	557,816	488,417	0	248,818	685	708
PAYMENTS IN LIEU OF TAXES										
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes ⁹	1230	412,007				15,000				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		412,007	0	0	0	15,000	0	0	0	0
TUITION										
Regular - Tuition from Pupils or Parents (In State)	1311	83,105								
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	9,108								
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		92,213								
TRANSPORTATION FEES										
Regular - Transp Fees from Pupils or Parents (In State)	1411				555					
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									
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									

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					555					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	27,274	16,783	42,202	31,571	7,453	28,804	68,388	52,544	1,102
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		27,274	16,783	42,202	31,571	7,453	28,804	68,388	52,544	1,102
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	188,577								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	1,511								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		190,088								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	90,692								
80	Book Store Sales	1730	5,195								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		95,887	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	2,985								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		2,985								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		73,433							
96	Contributions and Donations from Private Sources	1920	4,505								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993	104,620								
107	Other Local Revenues (Describe & Itemize)	1999	6,037								
108	Total Other Revenue from Local Sources		115,162	73,433	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	14,364,638	2,175,824	2,664,864	589,942	510,870	28,804	317,206	53,229	1,810
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid- Sec. 18-8.05	3001	832,934								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		832,934	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	20,080								
125	Special Education - Extraordinary	3105	185,324								
126	Special Education - Personnel	3110	288,620								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		494,034	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WCECP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	44,592								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		44,592				0				
145	State Free Lunch & Breakfast	3360	8,130								
146	School Breakfast Initiative	3365	10,500								
147	Driver Education	3370									
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				21,677					
152	Transportation - Special Education	3510				374,864					
153	Transportation - Other (Describe & Itemize)	3599				396,341	0				
154	Total Transportation		0	0							
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	91,057								
159	Reading Improvement Block Grant	3715	36,777								
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Learning Technology Centers	3780	7,121								
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	Total Restricted Grants-In-Aid		692,211	0	0	396,341	0	0	0	0	0
173	Total Receipts from State Sources	3000	1,525,145	0	0	396,341	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	352,767								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	64,945								

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
197	Summer Food Service Admin/Program	4225									
198	Child & Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		417,712				0				
202	TITLE I										
203	Title I - Low Income	4300	375,898								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		375,898	0		0	0				
212	TITLE IV										
213	Title IV - Sale & Drug Free Schools - Formula	4400	6,364								
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		6,364	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620									
221	Fed - Spec Education - IDEA - Room & Board	4625	143,749								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		143,749	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850	140,453								
231	ARRA - Title I - Low Income	4851	56,669								
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857	248,140								
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861	233,850								
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Qualified Zone Academy Bond Tax Credits	4865									
244	Qualified School Construction Bond Credits	4867									
245	Build America Bond Tax Credits	4868									
246	Build America Bond Interest Reimbursement	4869									
247	ARRA - General State Aid - Other Govt Services Stabilization	4870	46,597								

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds XI	4880									
259	Total Stimulus Programs		725,709	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905	39,000								
262	Title III - English Language Acquisition	4909	18,051								
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	79,279								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991									
269	Medicaid Matching Funds - Fee-for-Service Program	4992									
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,427								
271			1,807,189	0	0	0	0	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	1,807,189	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues		17,696,972	2,175,824	2,664,864	986,283	510,870	28,804	317,206	53,229	1,810

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010**

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)											
Regular Programs	1100	5,075,730	965,521	39,192	159,046					6,239,489	6,189,648
Pre-K Programs	1125									0	228,591
Special Education Programs (Functions 1200-1220)	1200	1,472,918	304,110		11,243					1,788,271	1,690,921
Special Education Programs Pre-K	1225									0	
Remedial and Supplemental Programs K-12	1250	415,216	50,380	74,389	116,504					656,489	516,513
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400									0	
Interscholastic Programs	1500	240,859		3,597	3,583					248,039	270,406
Summer School Programs	1600				344					344	160,241
Gifted Programs	1650	126,985	22,357		675					150,017	157,178
Driver's Education Programs	1700									0	
Bilingual Programs	1800	593,169	63,936		4,240					661,345	608,379
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									0	
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 Programs - Private Tuition	1922									0	
Total Instruction ¹⁰	1000	7,924,877	1,406,304	117,178	295,635	0	0	0	0	9,743,994	9,821,877
SUPPORT SERVICES (ED)											
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	286,487	23,830		1,054					311,371	317,241
Guidance Services	2120									0	
Health Services	2130	155,671	22,989	3,215	3,912					185,787	180,067
Psychological Services	2140	138,208	18,363	1,023	447					158,041	157,964
Speech Pathology & Audiology Services	2150	140,392	39,333		792					180,517	186,250
Other Support Services - Pupils (Describe & Itemize)	2190									0	
Total Support Services - Pupils	2100	720,758	104,515	4,238	6,205	0	0	0	0	835,716	841,522
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	403,538	70,020	135,121	108,582	327,279	301			1,044,841	889,039
Educational Media Services	2220	291,615	47,488		37,234					376,337	381,610
Assessment & Testing	2230									0	
Total Support Services - Instructional Staff	2200	695,153	117,508	135,121	145,816	327,279	301	0	0	1,421,178	1,270,649
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310			210,191	393		11,717			222,301	270,234
Executive Administration Services	2320	169,762	11,122		1,760		1,418			185,845	221,957
Special Area Administration Services	2330									0	
Tort Immunity Services	2360 - 2370									0	
Total Support Services - General Administration	2300	169,762	11,122	211,951	2,176	0	13,135	0	0	408,146	492,191
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410	584,825	158,155		1,540		977			748,793	768,796
Other Support Services - School Admin (Describe & Itemize)	2490									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010**

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
SUPPORT SERVICES - BUSINESS	2400	584,825	158,155	1,540	3,296	0	977	0	0	748,793	768,796
Total Support Services - School Administration											
Direction of Business Support Services	2510	52,202	32,261	1,022			1,005			86,490	101,311
Fiscal Services	2520	147,765	24,880	11,550	90		375			184,660	228,908
Operation & Maintenance of Plant Services	2540			74,338	34,296					108,634	223,010
Pupil Transportation Services	2550									0	
Food Services	2560	37,581		484,579	1,343	2,856				526,359	532,770
Internal Services	2570									0	
Total Support Services - Business	2500	237,548	57,141	571,489	35,729	2,856	1,380	0	0	906,143	1,085,999
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610	157,577	31,032	3,652	25,171					217,432	239,335
Planning, Research, Development, & Evaluation Services	2620	64,168		127,284	53,562					245,014	228,372
Information Services	2630									0	
Staff Services	2640	23,800	180							23,980	25,060
Data Processing Services	2660									0	
Total Support Services - Central	2600	245,545	31,212	130,936	78,733	0	0	0	0	486,426	492,767
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services (ED)	2000	2,653,591	479,653	1,055,275	271,955	330,135	15,793	0	0	4,806,402	4,951,924
COMMUNITY SERVICES (ED)	3000	178,712	39,001	3,735	8,481					229,929	
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	2,055,000
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			0			0	2,055,000
Payments for Regular Programs - Tuition	4210									0	
Payments for Special Education Programs - Tuition	4220									1,810,533	
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						1,810,533			1,810,533	0
Payments for Regular Programs - Transfers	4310									0	
Payments for Special Education Programs - Transfers	4320									0	
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
95	Payments for CTE Programs - Transfers	4340									0	
96	Payments for Community College Program - Transfers	4370									0	
97	Other Payments to Other Programs - Transfers	4380									0	
98	Other Payments to In-State Govt Units - Transfers	4390									0	
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300									0	
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0					0	0	0
101	Total Payments to Other District & Govt Units	4000			0			1,810,533			1,810,533	2,055,000
102	DEBT SERVICES (ED)											
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
104	Tax Anticipation Warrants	5110									0	
105	Tax Anticipation Notes	5120									0	
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
107	State Aid Anticipation Certificates	5140									0	
108	Other Interest on Short-Term Debt	5150									0	
109	Total Interest on Short-Term Debt	5100						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200									0	
111	Total Debt Services	5000						0			0	0
112	PROVISIONS FOR CONTINGENCIES (ED)	6000										
113	Total Direct Disbursements/Expenditures		10,757,180	1,924,958	1,176,188	576,071	330,135	1,826,326	0	0	16,590,858	16,828,801
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
115											1,106,114	
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
117	SUPPORT SERVICES (O&M)											
118	SUPPORT SERVICES - PUPILS											
119	Other Support Services - Pupils (Describe & Itemize)	2190									0	
120	SUPPORT SERVICES - BUSINESS											
121	Direction of Business Support Services	2510	27,191								27,191	
122	Facilities Acquisition & Construction Services	2530									0	
123	Operation & Maintenance of Plant Services	2540	541,245	127,238	229,829	348,242	99,452				1,346,006	2,058,834
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	Total Support Services - Business	2500	568,436	127,238	229,829	348,242	99,452	0			1,373,197	2,058,834
127	Other Support Services (Describe & Itemize)	2900									0	
128	Total Support Services	2000	568,436	127,238	229,829	348,242	99,452	0			1,373,197	2,058,834
129	COMMUNITY SERVICES (O&M)	3000									0	
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
132	Payments for Special Education Programs	4120									0	
133	Payments for CTE Programs	4140									0	
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
135	Total Payments to Other Govt. Units (In-State)	4100			0					0	0	0
136	Payments to Other Govt. Units (Out of State)	4400									0	
137	Total Payments to Other Dist & Govt Units	4000			0					0	0	0
138	DEBT SERVICES (O&M)	5000										
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
140	Tax Anticipation Warrants	5110									0	
141	Tax Anticipation Notes	5120									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
142 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
143 State Aid Anticipation Certificates	5140									0	
144 Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
145 Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
146 DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	0
147 Total Debt Services	5000						0			0	0
148 PROVISIONS FOR CONTINGENCIES (O&M)	6000										
149 Total Direct Disbursements/Expenditures		568,436	127,238	229,829	348,242	99,452	0	0	0	1,373,197	2,058,834
150 Excess (Deficiency) of Receipts/Revenues/Over										802,627	
151											
30 - DEBT SERVICES (DS)											
152 PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0	
154 DEBT SERVICES (DS)	5000										
155 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
156 Tax Anticipation Warrants	5110									0	
157 Tax Anticipation Notes	5120									0	
158 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
159 State Aid Anticipation Certificates	5140									0	
160 Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
161 Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
162 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						803,780			803,780	990,000
163 DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						1,290,000			1,290,000	775,114
164 DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,093,780			2,093,780	1,765,114
165 Total Debt Services	5000				0		2,093,780			2,093,780	1,765,114
166 PROVISION FOR CONTINGENCIES (DS)	6000										
167 Total Disbursements/ Expenditures				0			2,093,780			2,093,780	1,765,114
168 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										571,084	
169											
40 - TRANSPORTATION FUND (TR)											
170											
171 SUPPORT SERVICES (TR)											
172 SUPPORT SERVICES - PUPILS											
173 Other Support Services - Pupils (Describe & Itemize)	2190									0	
174 SUPPORT SERVICES - BUSINESS											
175 Pupil Transportation Services	2550	4,949		901,303						906,252	767,852
176 Other Support Services (Describe & Itemize)	2900									0	
177 Total Support Services	2000	4,949	0	901,303	0	0	0	0	0	906,252	767,852
178 COMMUNITY SERVICES (TR)	3000									0	
179 PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
180 PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
181 Payments for Regular Programs	4110									0	
182 Payments for Special Education Programs	4120									0	
183 Payments for Adult/Continuing Education Programs	4130									0	
184 Payments for CTE Programs	4140									0	
185 Payments for Community College Programs	4170									0	
186 Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
187 Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
188 Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190 DEBT SERVICE (TR)											
191 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192 Tax Anticipation Warrants	5110									0	
193 Tax Anticipation Notes	5120									0	
194 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
195 State Aid Anticipation Certificates	5140									0	
196 Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
197 Total Debt Services - Interest On Short-Term Debt	5100									0	0
198 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	
199 DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
200 DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
201 Total Debt Services							0			0	0
202 PROVISION FOR CONTINGENCIES (TR)											
203 Total Disbursements/ Expenditures	6000	4,949	0	901,303	0	0	0	0	0	906,252	767,852
204 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										80,031	
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
206 INSTRUCTION (MR/SS)											
207 Regular Programs	1100		112,553							112,553	112,403
208 Pre-K Programs	1125									0	11,080
209 Special Education Programs (Functions 1200-1220)	1200		50,868							50,868	53,041
210 Special Education Programs - Pre-K	1225									0	
211 Remedial and Supplemental Programs - K-12	1250		10,911							10,911	
212 Remedial and Supplemental Programs - Pre-K	1275									0	
213 Adult/Continuing Education Programs	1300									0	
214 CTE Programs	1400									0	
216 Interscholastic Programs	1500									0	
217 Summer School Programs	1600									0	
218 Gifted Programs	1650		1,841							1,841	1,926
219 Driver's Education Programs	1700									0	
220 Bilingual Programs	1800									0	
221 Truants' Alternative & Optional Programs	1900									0	
222 Total Instruction	1000		176,173							176,173	178,450
223 SUPPORT SERVICES (MR/SS)	2000										
224 SUPPORT SERVICES - PUPILS											
225 Attendance & Social Work Services	2110		4,154							4,154	4,130
226 Guidance Services	2120									0	
227 Health Services	2130		10,298							10,298	9,875
228 Psychological Services	2140		2,004							2,004	2,002
229 Speech Pathology & Audiology Services	2150		2,036							2,036	2,113
230 Other Support Services - Pupils (Describe & Itemize)	2190									0	
231 Total Support Services - Pupils	2100		18,492							18,492	18,120
232 SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233 Improvement of Instruction Services	2210		23,588							23,588	24,655
234 Educational Media Services	2220		13,150							13,150	13,051
235 Assessment & Testing	2230									0	
236 Total Support Services - Instructional Staff	2200		36,738							36,738	37,706

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010**

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
SUPPORT SERVICES - GENERAL ADMINISTRATION											
237 Board of Education Services	2310									0	
238 Executive Administration Services	2320									12,213	12,286
240 Service Area Administrative Services	2330		12,213							0	
241 Claims Paid from Self Insurance Fund	2361									0	
242 Workers' Compensation or Workers' Occupation Disease Acis Payments	2362									0	
243 Unemployment Insurance Payments	2363									0	
244 Insurance Payments (Regular or Self-Insurance)	2364									0	
245 Risk Management and Claims Services Payments	2365									0	
246 Judgment and Settlements	2366									0	
247 Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
248 Reciprocal Insurance Payments	2368									0	
249 Legal Services	2369									0	
250 Total Support Services - General Administration	2300		12,213							12,213	12,286
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
251 Office of the Principal Services	2410									33,699	33,276
252 Other Support Services - School Administration (Describe & Itemize)	2490		33,699							0	
254 Total Support Services - School Administration	2400		33,699							33,699	33,276
SUPPORT SERVICES - BUSINESS											
255 Direction of Business Support Services	2510		953							953	1,483
256 Fiscal Services	2520		24,672							24,672	23,455
258 Facilities Acquisition & Construction Services	2530									0	
259 Operation & Maintenance of Plant Services	2540		84,658							84,658	70,224
260 Pupil Transportation Services	2550		72							72	72
261 Food Services	2560		5,737							5,737	21,024
262 Internal Services	2570									0	
263 Total Support Services - Business	2500		116,092							116,092	116,258
SUPPORT SERVICES - CENTRAL											
264 Direction of Central Support Services	2610		7,314							7,314	8,557
266 Planning, Research, Development, & Evaluation Services	2620									0	
267 Information Services	2630									0	
268 Staff Services	2640									0	
269 Data Processing Services	2660									0	
270 Total Support Services - Central	2600		7,314							7,314	8,557
271 Other Support Services (Describe & Itemize)	2900									0	
272 Total Support Services	2000		224,548							224,548	226,203
273 COMMUNITY SERVICES (MR/SS)	3000		11,991							11,991	
274 PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275 Payments for Special Education Programs	4120									0	
276 Payments for CTE Programs	4140									0	
277 Total Payments to Other Dist & Govt Units	4000		0							0	0
278 DEBT SERVICES (MR/SS)											
279 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
280 Tax Anticipation Warrants	5110									0	
281 Tax Anticipation Notes	5120									0	
282 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010**

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
283 State Aid Anticipation Certificates	5140									0	
284 Other (Describe & Itemize)	5150									0	
285 Total Debt Services - Interest	5000						0			0	0
286 PROVISION FOR CONTINGENCIES (M/R/S)	6000										
287 Total Disbursements/Expenditures			412,712				0			412,712	404,653
288 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											98,158
289											
290											
291											
292											
293											
294											
295											
296											
297											
298											
299											
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318											
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320											
321											
322											
323											
324											
325											
326											
60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)											
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition and Construction Services	2530			6,398		1,791,093				1,797,491	1,634,361
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	6,398	0	1,791,093	0	0	0	1,797,491	1,634,361
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
PAYMENTS TO OTHER GOVT UNITS (In-State)	4100										
Payments to Other Govt Units (In-State)	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0						0	
Total Payments to Other Dist & Govt Units	4000			0			0			0	0
PROVISION FOR CONTINGENCIES (S&C/C)	6000										
Total Disbursements/ Expenditures		0	0	6,398	0	1,791,093	0	0	0	1,797,491	1,634,361
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,768,687)	
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	2362									0	
Acid Payments	2363			57,277						57,277	47,250
Unemployment Insurance Payments	2364			15,711						15,711	43,460
Insurance Payments (Regular or Self-Insurance)	2365									0	12,720
Risk Management and Claims Services Payments	2366	132,850	660							133,510	76,424
Judgment and Settlements	2367									0	
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2368									0	
Reciprocal Insurance Payments	2369									0	
Legal Services	2371									0	
Property Insurance (Buildings & Grounds)	2372									0	
Vehicle Insurance (Transportation)	2000									0	
Total Support Services - General Administration	2000	132,850	660	72,988	0	0	0	0	0	206,498	179,854
DEBT SERVICES (TF)	6000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010**

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2 Other Interest or Short-Term Debt	5150									0	
328 Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
329 PROVISIONS FOR CONTINGENCIES (TF)	6000										
330 Total Disbursements/Expenditures		132,850	660	72,988	0	0	0	0	0	206,498	179,854
331 Excess (Deficiency) of Receipts/Revenues Over										(153,269)	
332											
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
333											
SUPPORT SERVICES (FP&S)											
334											
SUPPORT SERVICES - BUSINESS											
335											
Facilities Acquisition & Construction Services	2530									0	10,250
336 Operation & Maintenance of Plant Services	2540	15,393	112							15,505	66,546
337 Total Support Services - Business	2500	15,393	112	0	0	0	0	0	0	15,505	76,796
338 Other Support Services (Describe & Itemize)	2900									0	
339 Total Support Services	2000	15,393	112	0	0	0	0	0	0	15,505	76,796
340											
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
341 Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
342 Total Payments to Other Dist & Govt Units	4000						0			0	0
343											
DEBT SERVICES (FP&S)											
344											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
345											
Tax Anticipation Warrants	5110									0	
346 Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
347 Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
348											
DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
349 Debt Service - Payments of Principal on Long-Term Debt	5200									0	
350 15 (Lease/Purchase Principal Retired)	5300									0	
351 Total Debt Service	5000						0			0	0
352											
PROVISION FOR CONTINGENCIES (FP&S)	6000										
353											
Total Disbursements/Expenditures		15,393	112	0	0	0	0	0	0	15,505	76,796
354 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(13,695)	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	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) (Column B - C)	Total Estimated Taxes (from the 2009 Levy)	Estimated Taxes Due (from the 2009 Levy) (Column E - C)
3						
4	Educational	13,013,087	6,063,381	6,949,706	13,816,386	7,753,005
5	Operations & Maintenance	2,085,608	966,711	1,118,897	2,202,797	1,236,086
6	Debt Services **	2,622,662	1,376,253	1,246,409	3,135,837	1,759,584
7	Transportation	557,816	227,149	330,667	517,588	290,439
8	Municipal Retirement/Social Security	271,293	125,735	145,558	286,502	160,767
9	Capital Improvements	0	0	0	0	0
10	Working Cash	248,818	110,899	137,919	252,698	141,799
11	Tort Immunity	685	0	685	0	0
12	Fire Prevention & Safety	708	0	708	0	0
13	Leasing Levy	81,360	37,690	43,670	85,895	48,205
14	Special Education	334,575	155,159	179,416	353,555	198,396
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	217,124	100,681	116,443	229,423	128,742
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	19,433,736	9,163,658	10,270,078	20,880,681	11,717,023
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

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

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds

Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures
2009-10

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2009							0				
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		339,454				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983				0		
9	Driver Education					10 or 20-3370					0	
10	Other Receipts (Describe & itemize on tab "Itemization 32")					--					0	
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						0	339,454	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		339,454				
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					10, 20, 40-2360-2370						
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & itemize on tab "Itemization 32")					30-5400						
21	Total Debt Services										0	
22	Other Disbursements (Describe & itemize on tab "Itemization 32")					--						
23	Total Disbursements						0	339,454	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2010						0	0	0	0	0	
25	Reserved Fund Balance					714						
26	Unreserved Fund Balance					730	0	0	0	0	0	
27												
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a											
30	Yes	No	<input type="checkbox"/>	<input type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:							
31					Total Claims Payments:							
32					Total Reserve Remaining:							
33	Using the following categories, list all other Tort Immunity expenditures <u>not</u> included in line 30 above. Include the total dollar amount for each category.											
34	Expenditures:											
35	Workers' Compensation Act and/or Workers' Occupational Disease Act											
36	Unemployment Insurance Act											
37	Insurance (Regular or Self-Insurance)											
38	Risk Management and Claims Service											
39	Judgments/Settlements											
40	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
41	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
42	Legal Services											
43	Principal and Interest on Tort Bonds											
44												
46	^a Schedules for Tort Immunity are to be completed <u>only</u> if expenditures have been reported in any fund other than the Tort Immunity Fund (60) 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 <u>other</u> than Tort Immunity Fund (60).											
47	^b 55 ILCS 5/5-1006.7											
48												

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	Schedule of Capital Outlay and Depreciation											
4	Description of Assets	Acct #	Cost 7-1-09	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
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	307,362			307,362						307,362
8	Depreciable Land	222				0	50				0	0
9	Buildings	230										
10	Permanent Buildings	231	33,948,312	2,003,159		35,951,471	50	8,915,416	719,029		9,634,445	26,317,026
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	278,946	99,452		378,398	20	162,053	18,919		180,972	197,426
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	3,508,810	330,135		3,838,945	10	2,799,949	209,347		3,009,296	829,649
15	5 Yr Schedule	252				0	5				0	0
16	3 Yr Schedule	253				0	3				0	0
17	Construction In Progress	260	280,254	68,188	280,254	68,188	--					68,188
18	Total Capital Assets	200	38,323,684	2,500,934	280,254	40,544,364		11,877,418	947,295	0	12,824,713	27,719,651
19	Non-Capitalized Equipment											
20	Allowable Depreciation	700				0			947,295			

A		B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)					
2	This schedule is completed for school districts only.					
3						
4	<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>			<u>Amount</u>
5						
6	<u>OPERATING EXPENSE PER PUPIL</u>					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L113	Total Expenditures		\$	16,590,858
9	O&M	Expenditures 15-22, L149	Total Expenditures			1,373,197
10	DS	Expenditures 15-22, L167	Total Expenditures			2,093,780
11	TR	Expenditures 15-22, L203	Total Expenditures			906,252
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			412,712
13	TORT	Expenditures 15-22, L330	Total Expenditures			206,498
14				Total Expenditures	\$	21,583,297
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs			0
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			0
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			344
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			0
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			229,929
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			1,810,533
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			330,135
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			0
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units			0
58	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay			99,452
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			0
60	DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,290,000
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units			0
64	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs			0
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			0
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			0
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			11,991
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
74						
75					Total Deductions	\$ 3,772,384
76					Total Operating Expenses (Regular K-12)	17,810,913
77					9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)	1,547.16
78					Estimated OEPP	\$ 11,512.00
79						

	A	B	C	D	E	F			
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)								
2	<i>This schedule is completed for school districts only.</i>								
3									
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount					
5									
80	PER CAPITA TUITION CHARGE								
81									
82	LESS OFFSETTING RECEIPTS/REVENUES:								
83	TR	Revenues 9-14, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)	\$	555				
84	TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		0				
85	TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		0				
86	TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)		0				
87	TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)		0				
88	TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)		0				
89	TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)		0				
90	TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)		0				
91	TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)		0				
92	TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)		0				
93	ED	Revenues 9-14, L75, Col C	1600 Total Food Service		190,088				
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income		95,887				
95	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks		2,985				
96	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)		0				
97	ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks		0				
98	ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)		0				
99	ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)		0				
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals		73,433				
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts		0				
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts		0				
103	ED	Revenues 9-14, L106, Col C	1993 Other Local Fees		104,620				
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education		494,034				
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200 Total Career and Technical Education		0				
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed		44,592				
107	ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast		8,130				
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365 School Breakfast Initiative		10,500				
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370 Driver Education		0				
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation		396,341				
111	ED	Revenues 9-14, L155, Col C	3610 Learning Improvement - Change Grants		0				
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660 Scientific Literacy		0				
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695 Truant Alternative/Optional Education		0				
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 Reading Improvement Block Grant		36,777				
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery		0				
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725 Continued Reading Improvement Block Grant		0				
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)		0				
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766 Chicago General Education Block Grant		0				
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0				
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		7,121				
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780 Technology - Learning Technology Centers		0				
122	ED-TR	Revenues 9-14, L167, Col C,F	3815 State Charter Schools		0				
123	O&M	Revenues 9-14, L170, Col D	3925 School Infrastructure - Maintenance Projects		0				
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999 Other Restricted Revenue from State Sources		0				
125	ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)		0				
126	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				
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	- Total Title V		0				
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	- Total Food Service		417,712				
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	- Total Title I		375,898				
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	- Total Title IV		6,364				
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through/Low Incidence		0				
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		143,749				
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0				
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0				
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700 Total CTE - Perkins		0				
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800 Total ARRA Program Adjustments		538,659				
161	ED,O&M,M/SS	Revenues 9-14, L260, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate		0				
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905 Emergency Immigrant Assistance		39,000				
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909 Title III - English Language Acquisition		18,051				
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910 Learn & Serve America		0				
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920 McKinney Education for Homeless Children		0				
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0				
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932 Title II - Teacher Quality		79,279				
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960 Federal Charter Schools		0				
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		0				
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		0				
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,427				
172									
173					Total Allowance for PCTC Computation	\$ 3,085,202			
174					Net Operating Expense for PCTC Computation	14,725,711			
175					Total Depreciation Allowance (from page 27, Col I)	947,295			
176					Total Allowance for PCTC Computation	15,673,006			
177					9 Mo ADA	1,547.16			
178					Total Estimated PCTC	\$ 10,130.18			
179									

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012							
4	(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)							
5	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.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) Must be less than (P16, Col E-F, L62)							
11	Value of Commodities Received for Fiscal Year 2010 (Include the value of commodities when determining if an A-133 is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Program Year 2012 (Data subject to adjustment for "carry-forward" or "termination benefit" totals)							
17								
18								
19	Instruction	Function	Restricted Program		Unrestricted Program			
20	Support Services:	1000	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
21	Pupil	2100		854,208		854,208		854,208
22	Instructional Staff	2200		1,130,637		1,130,637		1,130,637
23	General Admin.	2300		626,857		626,857		626,857
24	School Admin	2400		782,492		782,492		782,492
25	Business:							
26	Direction of Business Spt. Srv.	2510	87,443	27,191	87,443	27,191		
27	Fiscal Services	2520	209,332	0	209,332	0		
28	Oper. & Maint. Plant Services	2540		1,439,846	1,439,846	0		
29	Pupil Transportation	2550		906,324		906,324		
30	Food Services	2560		54,869		54,869		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		224,746		224,746		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		245,014		245,014		
35	Information Services	2630		0		0		
36	Staff Services	2640	23,980	0	23,980	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		0		0		
39	Community Services	3000		241,920		241,920		
40	Total		320,755	16,454,271	1,760,601	15,014,425		
41			Restricted Rate		Unrestricted Rate			
42			Total Indirect Costs:	320,755	Total Indirect costs:	1,760,601		
43			Total Direct Costs:	16,454,271	Total Direct Costs:	15,014,425		
44			=	1.95%	=	11.73%		
45								

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:

RCDT Number:

SKOKIE ELEMENTARY SCHOOL DIST
 05-016-0690-02

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	185,845		185,845	271,030		271,030
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	86,490	27,191	113,681	70,821		70,821
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	217,432		217,432	199,351		199,351
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		489,767	27,191	516,958	541,202	0	541,202
9. Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)							5%

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. Page 14, Revenue Account 4998-Other Restricted Revenue From Federal Sources-Technology-Enhancing Education-\$1,427

2.

3.

4.

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

DISTRICT/JOINT AGREEMENT NAME SKOKIE ELEMENTARY SCHOOL DIST	RCDT NUMBER 05-016-0690-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003289	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) MR. QUINTIN SHEPHERD		NAME AND ADDRESS OF AUDIT FIRM EVOY, KAMSCHULTE, JACOBS & CO. LLP 2122 YEOMAN STREET WAUKEGAN	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 5050 MADISON STREET SKOKIE 60077		E-MAIL ADDRESS JHENRY@EKJLLP.COM NAME OF AUDIT SUPERVISOR JAMES R. HENRY, CPA	
		CPA FIRM TELEPHONE NUMBER 847-662-8300	FAX NUMBER 847-662-8305

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)

SKOKIE ELEMENTARY SCHOOL DISTRICT 69
05-016-0690-02
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

SKOKIE ELEMENTARY SCHOOL DISTRICT 69
05-016-0690-02

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	\$ 1,807,189
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		12,404
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 268	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		\$ 1,819,593

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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

ADJUSTED AFR FEDERAL REVENUES	\$ 1,819,593
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 1,819,593

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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

ADJUSTED SEFA FEDERAL REVENUE:	\$ 1,819,593
---------------------------------------	---------------------

DIFFERENCE:	\$ -
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05-016-0690-02
SKOKIE ELEMENTARY SCHOOL DISTRICT 69
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year (C) 7/1/08-6/30/09	Year (D) 7/1/09-6/30/10	Year (E) 7/1/08-6/30/09	Year (F) 7/1/09-6/30/10			
U.S. DEPARTMENT OF EDUCATION									
Passed Through Illinois State Board of Education									
(M) Title I - Low Income	84.010	2010-4300		353,948		368,604		368,604	368,604
Title I - Low Income	84.010	2009-4300	204,190	21,950	223,753		223,753	226,140	226,140
Title IV - Safe & Drug-Free Schools - Formula	84.186	2010-4400		5,989		5,440	5,440	6,020	6,020
Title IV - Safe & Drug-Free Schools - Formula	84.186	2009-4400	5,285	375	5,660		5,660	5,660	5,660
Federal Special Education - IDEA - Room & Board	84.027	2010-4625				22,882	22,882	N/A	N/A
Federal Special Education - IDEA - Room & Board	84.027	2009-4625		143,749	143,749		143,749	N/A	N/A
ARRA - General State Aid - Education Stabilization	84.394	2010-4850		140,453		140,453	140,453	N/A	N/A
ARRA - Title I - Low Income	84.389	2010-4851		56,669		144,065	144,065	159,441	159,441
ARRA - Title IID - Technology-Competitive	84.386	2010-4861		233,850		223,100	223,100	223,100	223,100
ARRA - General State Aid - Other Govt Svcs Stabilization	84.397	2010-4870		46,597		46,597	46,597	N/A	N/A
Emergency Immigrant Assistance	84.365	2010-4905		39,000		39,000	39,000	39,000	39,000
Title III - English Language Acquisition	84.365	2010-4909		18,051		19,500	19,500	19,600	19,600
Title III - English Language Acquisition	84.365	2009-4909	30,276		30,276		30,276	30,276	30,276

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

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- ⁴ Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

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SKOKIE ELEMENTARY SCHOOL DISTRICT 69
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Expenditure/Disbursements ⁴ Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
U.S. DEPARTMENT OF AGRICULTURE Passed Through Illinois State Board of Education									
(M) National School Lunch Program	10.555	2010-4210		288,656		322,908		322,908	N/A
National School Lunch Program	10.555	2009-4210	198,892	84,111	283,004			283,004	N/A
School Breakfast Program	10.553	2010-4220		48,188		57,257		57,257	N/A
School Breakfast Program	10.553	2009-4220	42,948	16,757	59,705			59,705	N/A
National Food Commodities Program	10.555	2010-4299		12,404		12,404		12,404	N/A
TOTAL U.S. DEPARTMENT OF AGRICULTURE			241,840	430,116	342,709	392,569		735,278	
TOTAL FEDERAL FINANCIAL ASSISTANCE			551,586	1,819,593	820,306	1,728,082		2,548,388	
Value of Federal Awards Expended in the Form of Non-Cash Assistance During the Year	N/A	N/A		12,404		12,404		12,404	
Federal Insurance in Effect During the Year	N/A	N/A		0		0		0	
Federal Loans or Loan Guarantees, Including Interest Subsidies, Outstanding at Year End	N/A	N/A		0		0		0	

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

The accompanying notes are an integral part of this schedule.

- 1 To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- 2 When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- 3 When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- 4 Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

05-016-0690-02
SKOKIE ELEMENTARY SCHOOL DISTRICT 69
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 Skokie Elementary School District 69 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Subrecipients⁶

Of the federal expenditures presented in the schedule, Skokie Elementary School Dist. 69 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

SKOKIE ELEMENTARY SCHOOL DISTRICT 69
05-016-0690-02
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: Adverse-Regulatory/Modified Cash Basis
(Unqualified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unqualified
(Unqualified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.010	Title I - Low Income
84.391	ARRA - IDEA - Part B - Flow-Through
10.555	National School Lunch Program

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.

SKOKIE ELEMENTARY SCHOOL DISTRICT 69
05-016-0690-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

N/A

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.

SKOKIE ELEMENTARY SCHOOL DISTRICT 69
05-016-0690-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: ¹⁴	N/A	2. THIS FINDING IS:	<input type="checkbox"/>	New	<input type="checkbox"/>	Repeat from Prior year? Year originally reported? _____
3. Federal Program Name and Year: _____						
4. Project No.: _____			5. CFDA No.: _____			
6. Passed Through: _____						
7. Federal Agency: _____						
8. Criteria or specific requirement (including statutory, regulatory, or other citation)						
9. Condition ¹⁵						
10. Questioned Costs ¹⁶						
11. Context ¹⁷						
12. Effect						
13. Cause						
14. Recommendation						
15. Management's response ¹⁸						

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.

SKOKIE ELEMENTARY SCHOOL DISTRICT 69
05-016-0690-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2010

Finding Number

Condition

Current Status²⁰

[If there are no prior year audit findings, please submit schedule and indicate NONE]

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.

SKOKIE ELEMENTARY SCHOOL DISTRICT 69
05-016-0690-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: N/A

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.