

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

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

**Illinois School District/Joint Agreement
 Annual Financial Report ***
June 30, 2009

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)</p>		<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
School District/Joint Agreement Number: 14-016-1525-02				Name of Auditing Firm: Legacy Professionals LLP	
County Name: Cook				Name of Audit Supervisor: Karl Gawlas	
Name of School District/Joint Agreement: Hazel Crest School District 152.5				Address: 30 North LaSalle Street	
Address: 1910 West 170th Street		<p align="center"><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: www.isbe.net/sfms/afr/afr.htm</p>		City: State: Zip Code: Chicago IL 60602	
City: Hazel Crest				Phone Number: Fax Number: (312) 368-0500 (312) 368-0746	
Email Address:				IL Registration Number: 066-003925	
Zip Code: 60429				Email Address: kgawlas@legacycpas.com	
<p align="center"><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>				<p align="center"><u>A-133 Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any findings issued?</p>	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input checked="" type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: Thornton			
District Superintendent/Administrator Name (Type or Print): Dr. Sheila Harrison-Williams		Township Treasurer Name (type or print): Eugene C. Varnado		Regional Superintendent Name (Type or Print): Dr. Charles A. Flowers	
Email Address:		Email Address:		Email Address:	
Telephone: Fax Number: (708) 335-0790 (708) 335-2926		Telephone: Fax Number: (708) 225-0225 (708) 225-0665		Telephone: Fax Number: (708) 865-9330 (708) 865-9338	
Signature & Date:		Signature & Date:		Signature & Date:	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (06/09)
 Revised 7/13/09

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

Submit AFR Electronically

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

Note: CD/Disk no longer accepted.

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

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

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

Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, 2009.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than Monday, November 16, 2009.

- * Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.
[Single Audit Act A-133](#)

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

- 14. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Sections 17-16 or 34-23 thru 34-27 of the School Code*. [105 ILCS 5/17-16 or 34-23 thru 34-27]
- 15. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- 16. The district has issued school or teacher orders for wages as permitted in *Sections 8-16, 32-7.2 and 34-76 of the School Code* or issued funding bonds for this purpose pursuant to *Section 19-8 of the School Code*. [105 ILCS 5/8-6, 32-7.2, 34-76, and 19-8]
- 17. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 21. The district is subject to the Property Tax Extension Limitation Law, effective: Tax Year 1994
mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

1 - Andrew Maisonneuve did not file an economic interest statement with the County Clerk.

Legacy Professionals 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.

Signature

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

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

	Tax Year <u>2008</u>		Equalized Assessed Valuation (EAV):	<input type="text" value="133,680,543"/>					
Rate(s):	<input type="text" value="0.028135"/>	+	<input type="text" value="0.002851"/>	+	<input type="text" value="0.003014"/>	=	<input type="text" value="0.034000"/>		<input type="text" value="0.000412"/>
	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
<input type="text" value="12,359,326"/>	<input type="text" value="10,933,115"/>	<input type="text" value="1,426,211"/>	<input type="text" value="0"/>

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

C. Short-Term Debt **

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

** The numbers shown are the sum of entries on Page 25

D. Long-Term Debt

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

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

Long-Term Debt Outstanding:

	Acct	
c. Bond Principal:	511	3,321,772
d. Other Long-Term Debt:	590	1,811,200
e. Total Long-Term Debt Outstanding:.....		<input type="text" value="5,132,972"/>

E. Material Impact on Financial Position

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

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

Comments:

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

District Name: Hazel Crest School District 152.5
District Code: 14-016-1525-02
County Name: Cook

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4	
Total Sum of Fund Balance (P8, L65)	Funds 10, 20, 40, 70 + (50 if negative)	7,007,225.00	0.567	Weight	0.35	
Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40, & 70	12,359,326.00		Value	1.40	**
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4	
Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20 & 40	10,933,115.00	0.885	Adjustment	0	
Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40 & 70	12,359,326.00		Weight	0.35	
Possible Adjustment:			0	Value	1.40	**
3. Days Cash on Hand:		Total	Days	Score	4	
Total Sum of Cash & Investments (P5, L4 & L5)	Funds 10, 20 40 & 70	7,002,837.00	230.58	Weight	0.10	
Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20, 40 divided by 360	30,369.76		Value	0.40	**
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4	
Tax Anticipation Warrants Borrowed (P25, Col F, L6-7 & 11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10	
EAV (P3, L7*L10)	(.85 x EAV) x Sum of Combined Tax Rates)	3,863,367.69		Value	0.40	
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	2	
Long Term Debt Outstanding (P3, L38)		5,132,972.00	44.35	Weight	0.10	
Total Long-Term Debt Allowed (P3, L21)		9,223,957.47		Value	0.20	

Total Profile Score: 3.80 *

Estimated 2009 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.

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

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

ASSETS	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
CURRENT ASSETS (100)										
Cash (Accounts 111 through 115) ¹		5,750,174	446,649	659,071	512,257	83,102	0	293,757	630,733	75,069
Investments	120	0	0	0	0	0	0	0	0	0
Taxes Receivable	130	0	0	0	0	0	0	0	0	0
Interfund Receivables	140	0	0	0	0	0	0	0	0	0
Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
Other Receivables	160	0	0	0	0	0	0	0	0	0
Inventory	170	0	0	0	0	0	0	0	0	0
Prepaid Items	180	0	0	0	0	0	0	0	0	0
Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
Total Current Assets		5,750,174	446,649	659,071	512,257	83,102	0	293,757	630,733	75,069
CAPITAL ASSETS (200)										
Works of Art & Historical Treasures	210									
Land	220									
Building & Building Improvements	230									
Site Improvements & Infrastructure	240									
Capitalized Equipment	250									
Construction in Progress	260									
Amount Available in Debt Service Funds	340									
Amount to be Provided for Payment on Bonds	350									
Total Capital Assets										
CURRENT LIABILITIES (400)										
Interfund Payables	410	0	0	0	0	0	0	0	0	0
Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
Other Payables	430	0	0	0	0	0	0	0	0	0
Contracts Payable	440	0	0	0	0	0	0	0	0	0
Loans Payable	460	0	0	0	0	0	0	0	0	0
Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
Payroll Deductions & Withholdings	480	(4,388)	0	0	0	0	0	0	482	0
Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
Total Current Liabilities		(4,388)	0	0	0	0	0	0	482	0
LONG-TERM LIABILITIES (500)										
Bonds Payable	511									
Other Long-Term Liabilities	590	0	0	0	0	0	0		0	0
Total Long-Term Liabilities		0	0	0	0	0	0		0	0
Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
Unreserved Fund balance	730	5,754,562	446,649	659,071	512,257	83,102	0	293,757	630,251	75,069
Investment in General Fixed Assets										
Total Liabilities and Fund Balance		5,750,174	446,649	659,071	512,257	83,102	0	293,757	630,733	75,069

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

ASSETS	Acct. #	Agency Fund	Account Groups	
			General Fixed Assets	General Long- Term Debt
CURRENT ASSETS (100)				
Cash (Accounts 111 through 115) ¹		20,841		
Investments	120	0		
Taxes Receivable	130			
Interfund Receivables	140			
Intergovernmental Accounts Receivable	150			
Other Receivables	160	0		
Inventory	170	0		
Prepaid Items	180	0		
Other Current Assets (Describe & Itemize)	190	0		
Total Current Assets		20,841		
CAPITAL ASSETS (200)				
Works of Art & Historical Treasures	210		0	
Land	220		280,244	
Building & Building Improvements	230		3,174,755	
Site Improvements & Infrastructure	240		337,019	
Capitalized Equipment	250		1,579,847	
Construction in Progress	260		0	
Amount Available in Debt Service Funds	340			659,071
Amount to be Provided for Payment on Bonds	350			4,473,901
Total Capital Assets			5,371,865	5,132,972
CURRENT LIABILITIES (400)				
Interfund Payables	410			
Intergovernmental Accounts Payable	420			
Other Payables	430			
Contracts Payable	440			
Loans Payable	460			
Salaries & Benefits Payable	470			
Payroll Deductions & Withholdings	480			
Deferred Revenues & Other Current Liabilities	490			
Due to Activity Fund Organizations	493	20,841		
Total Current Liabilities		20,841		
LONG-TERM LIABILITIES (500)				
Bonds Payable	511			3,321,772
Other Long-Term Liabilities	590			1,811,200
Total Long-Term Liabilities				5,132,972
Reserved Fund Balance	714	0		
Unreserved Fund balance	730	0		
Investment in General Fixed Assets			5,371,865	
Total Liabilities and Fund Balance		20,841	5,371,865	5,132,972

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

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
RECEIPTS/REVENUES										
Local Sources	1000	4,264,574	441,889	913,617	246,004	249,648	0	56,708	237,006	7,753
Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
State Sources	3000	3,524,303	850,000	0	236,541	200,000	0	0	0	0
Federal Sources	4000	2,739,307	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		10,528,184	1,291,889	913,617	482,545	449,648	0	56,708	237,006	7,753
Receipts/Revenues for "On Behalf" Payments ²	3998	875,404	0	0	0	0	0		0	0
Total Receipts/Revenues		11,403,588	1,291,889	913,617	482,545	449,648	0	56,708	237,006	7,753
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	5,530,369				97,790				
Support Services	2000	3,426,500	1,001,810		409,208	127,175	0		272,886	0
Community Services	3000	2,580	0		0	0				
Payments to Other Districts & Governmental Units	4000	562,648	0	0	0	0	0			0
Debt Service	5000	0	0	891,084	0	0			0	0
Total Direct Disbursements/Expenditures		9,522,097	1,001,810	891,084	409,208	224,965	0		272,886	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	875,404	0	0	0	0	0		0	0
Total Disbursements/Expenditures		10,397,501	1,001,810	891,084	409,208	224,965	0		272,886	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,006,087	290,079	22,533	73,337	224,683	0	56,708	(35,880)	7,753
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment or Abatement of the Working Cash Fund	7110	0								
Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
Transfer Among Funds	7130	0	0		0					
Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
Transfer from Capital Project Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160		0							
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170			0						
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
Sale or Compensation for Fixed Assets ⁵	7300	0	0	0	0	0	0		0	0
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund	8110							0		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130	0	0		0					
Transfer of Interest	8140	0	0	0	0	0	0		0	

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

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
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0
Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400	0	0				0			
Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500	0	0				0			
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600	0	0							
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700	0	0							
Transfer to Capital Projects Fund	8800	0	0							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds ⁶		0	0	0	0	0	0	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,006,087	290,079	22,533	73,337	224,683	0	56,708	(35,880)	7,753
Fund Balances - July 1, 2008		4,748,475	156,570	636,538	438,920	(141,581)	0	237,049	666,131	67,316
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Balances - June 30, 2009		5,754,562	446,649	659,071	512,257	83,102	0	293,757	630,251	75,069

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

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
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies (1110-1120) ⁷		3,389,991	337,629	885,490	227,374	97,162	0	47,006	224,150	5,431
Leasing Purposes Levy ⁸	1130	0	1,707							
Special Education Purposes Levy	1140	34,384	0		0	0	0			
FICA/Medicare Only Purposes Levies	1150					155,035				
Area Vocational Construction Purposes Levy	1160		0	0			0			
Summer School Purposes Levy	1170	0								
Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
Total Ad Valorem Taxes Levied By District		3,424,375	339,336	885,490	227,374	252,197	0	47,006	224,150	5,431
PAYMENTS IN LIEU OF TAXES										
Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
Corporate Personal Property Replacement Taxes ⁹	1230	191,279	0	0	0	5,330	0	0	0	0
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	250,848	0	0	0	0	0	0	0	0
Total Payments in Lieu of Taxes		442,127	0	0	0	5,330	0	0	0	0
TUITION										
Regular - Tuition from Pupils or Parents (In State)	1311	0								
Regular - Tuition from Other Districts (In State)	1312	0								
Regular - Tuition from Other Sources (In State)	1313	0								
Regular - Tuition from Other Sources (Out of State)	1314	0								
Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
Summer Sch - Tuition from Other Districts (In State)	1322	0								
Summer Sch - Tuition from Other Sources (In State)	1323	0								
Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
CTE - Tuition from Pupils or Parents (In State)	1331	0								
CTE - Tuition from Other Districts (In State)	1332	0								
CTE - Tuition from Other Sources (In State)	1333	0								
CTE - Tuition from Other Sources (Out of State)	1334	0								
Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
Special Ed - Tuition from Other Districts (In State)	1342	0								
Special Ed - Tuition from Other Sources (In State)	1343	0								
Special Ed - Tuition from Other Sources (Out of State)	1344	0								
Adult - Tuition from Pupils or Parents (In State)	1351	0								
Adult - Tuition from Other Districts (In State)	1352	0								
Adult - Tuition from Other Sources (In State)	1353	0								
Adult - Tuition from Other Sources (Out of State)	1354	0								
Total Tuition		0								
TRANSPORTATION FEES										
Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
Regular - Transp Fees from Other Districts (In State)	1412				0					
Regular - Transp Fees from Other Sources (In State)	1413				0					
Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
Regular Transp Fees from Other Sources (Out of State)	1416				0					
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
CTE - Transp Fees from Other Districts (In State)	1432				0					
CTE - Transp Fees from Other Sources (In State)	1433				0					
CTE - Transp Fees from Other Sources (Out of State)	1434				0					

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

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
Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
Special Ed - Transp Fees from Other Districts (In State)	1442				0					
Special Ed - Transp Fees from Other Sources (In State)	1443				0					
Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
Adult - Transp Fees from Other Districts (In State)	1452				0					
Adult - Transp Fees from Other Sources (In State)	1453				0					
Adult - Transp Fees from Other Sources (Out of State)	1454				0					
Total Transportation Fees					0					
EARNINGS ON INVESTMENTS										
Interest on Investments	1510	199,836	1,703	28,127	18,630	(7,879)	0	9,702	12,856	2,322
Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
Total Earnings on Investments		199,836	1,703	28,127	18,630	(7,879)	0	9,702	12,856	2,322
FOOD SERVICE										
Sales to Pupils - Lunch	1611	4,236								
Sales to Pupils - Breakfast	1612	0								
Sales to Pupils - A la Carte	1613	0								
Sales to Pupils - Other (Describe & Itemize)	1614	0								
Sales to Adults	1620	0								
Other Food Service (Describe & Itemize)	1690	0								
Total Food Service		4,236								
DISTRICT/SCHOOL ACTIVITY INCOME										
Admissions - Athletic	1711	0	0							
Admissions - Other (Describe & Itemize)	1719	0	0							
Fees	1720	11,016	0							
Book Store Sales	1730	0	0							
Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
Total District/School Activity Income		11,016	0							
TEXTBOOK INCOME										
Rentals - Regular Textbooks	1811	0								
Rentals - Summer School Textbooks	1812	0								
Rentals - Adult/Continuing Education Textbooks	1813	0								
Rentals - Other (Describe & Itemize)	1819	0								
Sales - Regular Textbooks	1821	0								
Sales - Summer School Textbooks	1822	0								
Sales - Adult/Continuing Education Textbooks	1823	0								
Sales - Other (Describe & Itemize)	1829	0								
Other (Describe & Itemize)	1890	0								
Total Textbook Income		0								
OTHER REVENUE FROM LOCAL SOURCES										
Rentals	1910	0	0							
Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
Services Provided Other Districts	1940	0	0		0					
Refund of Prior Years' Expenditures	1950	179,637	3,564	0	0	0	0		0	0
Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
Drivers' Education Fees	1970	0								
Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0

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

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
Payment from Other Districts	1991	0	0	0	0	0	0			
Sale of Vocational Projects	1992	0								
Other Local Fees	1993	0	0	0	0	0	0		0	0
Other Local Revenues (Describe & Itemize)	1999	3,347	97,286	0	0	0	0	0	0	0
Total Other Revenue from Local Sources		182,984	100,850	0	0	0	0	0	0	0
Total Receipts/Revenues from Local Sources	1000	4,264,574	441,889	913,617	246,004	249,648	0	56,708	237,006	7,753
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-through Revenue from State Sources	2100	0	0		0	0				
Flow-through Revenue from Federal Sources	2200	0	0		0	0				
Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID										
General State Aid- Sec. 18-8.05	3001	2,792,133	850,000	0	50,000	200,000	0		0	0
General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
Total Unrestricted Grants-In-Aid		2,792,133	850,000	0	50,000	200,000	0		0	0
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	0			0					
Special Education - Extraordinary	3105	182,902			0					
Special Education - Personnel	3110	100,262	0		0					
Special Education - Orphanage - Individual	3120	48,197			0					
Special Education - Orphanage - Summer	3130	0			0					
Special Education - Summer School	3145	3,302			0					
Special Education - Other (Describe & Itemize)	3199	0	0		0				0	0
Total Special Education		334,663	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200	0	0			0				
CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
CTE - WECEP	3225	0	0			0				
CTE - Agriculture Education	3235	0	0			0				
CTE - Instructor Practicum	3240	0	0			0				
CTE - Student Organizations	3270	0	0			0				
CTE - Other (Describe & Itemize)	3299	0	0			0				
Total Career and Technical Education		0	0			0				
BILINGUAL EDUCATION										
Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
Bilingual Education - Transitional Bilingual Education	3310	0				0				
Total Bilingual Ed		0				0				
State Free Lunch & Breakfast	3360	18,685								
School Breakfast Initiative	3365	809	0			0				
Driver Education	3370	0	0							
Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0

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

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
TRANSPORTATION										
Transportation - Regular/Vocational	3500	0	0		99,215	0				
Transportation - Special Education	3510	0	0		87,326	0				
Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
Total Transportation		0	0		186,541	0				
Learning Improvement - Change Grants	3610	0								
Scientific Literacy	3660	0	0		0	0				
Truant Alternative/Optional Education	3695	0			0	0				
Early Childhood - Block Grant	3705	140,641	0		0	0				
Reading Improvement Block Grant	3715	68,207			0	0				
Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
Continued Reading Improvement Block Grant	3725	0			0	0				
Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
Chicago General Education Block Grant	3766	0	0		0	0				
Chicago Educational Services Block Grant	3767	0	0		0	0				
School Safety & Educational Improvement Block Grant	3775	36,957	0	0	0	0	0			0
Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
State Charter Schools	3815	0			0					
Extended Learning Opportunities - Summer Bridges	3825	0			0					
Infrastructure Improvements - Construction	3920		0				0			
School Infrastructure - Maintenance	3925		0							0
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	132,208	0	0	0	0	0	0	0	0
Total Restricted Grants-In-Aid		732,170	0	0	186,541	0	0	0	0	0
Total Receipts from State Sources	3000	3,524,303	850,000	0	236,541	200,000	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
Head Start	4045	0								
Construction (Impact Aid)	4050	0	0				0			
MAGNET	4060	0	0		0	0	0			
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
TITLE V										
Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
Title V - District Projects	4105	0	0		0	0				
Title V - Rural & Low Income Schools	4107	0	0		0	0				
Title V - Other (Describe & Itemize)	4199	0	0		0	0				
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up	4200	0				0				
National School Lunch Program	4210	361,356				0				
Special Milk Program	4215	2,503				0				
School Breakfast Program	4220	109,453				0				
Summer Food Service Admin/Program	4225	0				0				

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

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
Child Care Commodity/SFS 13-Adult Day Care	4226	0				0				
Food Service - Other (Describe & Itemize)	4299	0				0				
Total Food Service		473,312				0				
TITLE I										
Title I - Low Income	4300	586,135	0		0	0				
Title I - Low Income - Neglected, Private	4305	0	0		0	0				
Title I - Comprehensive School Reform	4332	0	0		0	0				
Title I - Reading First	4334	0	0		0	0				
Title I - Even Start	4335	0	0		0	0				
Title I - Reading First SEA Funds	4337	0	0		0	0				
Title I - Migrant Education	4340	0	0		0	0				
Title I - Other (Describe & Itemize)	4399	21,204	0		0	0				
Total Title I		607,339	0		0	0				
TITLE IV										
Title IV - Safe & Drug Free Schools - Formula	4400	5,394	0		0	0				
Title IV - 21st Century	4421	0	0		0	0				
Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
Total Title IV		5,394	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Fed - Spec Education - Preschool Flow-Through	4600	20,378	0		0	0				
Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	211,927	0		0	0				
Fed - Spec Education - IDEA - Room & Board	4625	9,170	0		0	0				
Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
Total Federal - Special Education		241,475	0		0	0				
CTE - PERKINS										
CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
CTE - Other (Describe & Itemize)	4799	0	0			0				
Total CTE - Perkins		0	0			0				
Federal - Adult Education	4810	0	0			0				
General State Aid - Education Stabilization	4850	1,136,475	0	0	0	0	0	0	0	0
Title I - Low Income	4851	0	0		0	0				
Title I - Neglected, Private	4852	0	0	0	0	0	0	0	0	0
Title I - Delinquent, Private	4853	0	0	0	0	0	0	0	0	0
Title I - School Improvement (Part A)	4854	0	0	0	0	0	0	0	0	0
Title I - School Improvement (Part G)	4855	0	0	0	0	0	0	0	0	0
IDEA - Part B - Preschool	4856	0	0	0	0	0	0	0	0	0
IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	0	0	0
Title IID - Technology-Formula	4860	0	0	0	0	0	0	0	0	0
Title IID - Technology-Competitive	4861	0	0	0	0	0	0	0	0	0
McKinney - Vento Homeless Education	4862	0	0		0	0				
Child Nutrition Equipment Assistance	4863	0	0							
Impact Aid Formula Grants	4864	0	0	0	0	0	0	0	0	0
Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0	0
Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	0	0	0
Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	0	0	0
Build America Bond Tax Credits	4868	0	0	0	0	0	0	0	0	0
Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	0	0	0
Other ARRA Funds - I	4870	0	0	0	0	0	0	0	0	0
Other ARRA Funds - II	4871	0	0	0	0	0	0	0	0	0
Other ARRA Funds - III	4872	0	0	0	0	0	0	0	0	0
Other ARRA Funds - IV	4873	0	0	0	0	0	0	0	0	0

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

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
Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
Other ARRA Funds VI	4875	0	0	0	0	0	0		0	0
Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
Other ARRA Funds XI	4880	0	0	0	0	0	0		0	0
Total Stimulus Programs		1,136,475	0	0	0	0	0		0	0
Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
Emergency Immigrant Assistance	4905	0			0	0				
Title III - English Language Acquisition	4909	0			0	0				
Learn & Serve America	4910	0			0	0				
McKinney Education for Homeless Children	4920	0	0		0	0				
Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
Title II - Teacher Quality	4932	86,778	0		0	0				
Federal Charter Schools	4960	0	0		0	0				
Medicaid Matching Funds - Administrative Outreach	4991	83,576	0		0	0				
Medicaid Matching Funds - Fee-for-Service Program	4992	100,989	0		0	0				
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	3,969	0		0	0	0			0
Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		2,739,307	0		0	0	0		0	0
Total Receipts/Revenues from Federal Sources	4000	2,739,307	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		10,528,184	1,291,889	913,617	482,545	449,648	0	56,708	237,006	7,753

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

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
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)											
Regular Programs	1100	3,461,629	916,494	45,916	466,158	0	16,755	0	0	4,906,952	5,292,239
Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
Special Education Programs (Functions 1200-1220)	1200	381,220	1,647	0	42,780	0	11,342	0	0	436,989	409,550
Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
Remedial and Supplemental Programs K-12	1250	146,597	678	0	21,020	0	0	0	0	168,295	0
Remedial and Support Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
CTE Programs	1400	0	0	0	1,164	0	0	0	0	1,164	1,002
Interscholastic Programs	1500	14,268	57	0	2,644	0	0	0	0	16,969	20,100
Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910						0			0	0
Regular K-12 Programs - Private Tuition	1911						0			0	0
Special Education Programs K-12 - Private Tuition	1912						0			0	0
Special Education Programs Pre-K - Tuition	1913						0			0	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
CTE Programs - Private Tuition	1917						0			0	0
Interscholastic Programs - Private Tuition	1918						0			0	0
Summer School Programs - Private Tuition	1919						0			0	0
Gifted Programs - Private Tuition	1920						0			0	0
Bilingual Programs - Private Tuition	1921						0			0	0
Truants Alternative/Optional Ed Programs - Private Tuition	1922						0			0	0
Total Instruction ¹⁰	1000	4,003,714	918,876	45,916	533,766	0	28,097	0	0	5,530,369	5,722,891
SUPPORT SERVICES (ED)											
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	72,575	421	96,070	0	0	0	0	0	169,066	86,000
Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
Health Services	2130	98,018	334	0	422	0	0	0	0	98,774	128,000
Psychological Services	2140	36,526	0	4,015	22,223	0	0	0	0	62,764	99,672
Speech Pathology & Audiology Services	2150	0	0	0	560	0	0	0	0	560	26,501
Other Support Services - Pupils (Describe & Itemize)	2190	14,951	0	0	877	0	0	0	0	15,828	25,000
Total Support Services - Pupils	2100	222,070	755	100,085	24,082	0	0	0	0	346,992	365,173
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	251,272	26,476	131,416	32,977	0	0	0	0	442,141	471,142
Educational Media Services	2220	104,546	4,144	8,300	269,851	15,174	0	0	0	402,015	402,437
Assessment & Testing	2230	0	0	6,295	28,513	0	6,329	0	0	41,137	28,058
Total Support Services - Instructional Staff	2200	355,818	30,620	146,011	331,341	15,174	6,329	0	0	885,293	901,637
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310	0	46,551	155,909	2,920	0	19,161	0	0	224,541	230,350
Executive Administration Services	2320	242,668	59,627	10,091	154	0	9,414	0	0	321,954	317,500
Special Area Administration Services	2330	0	2,543	0	470	1,166	0	0	0	4,179	16,165
Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
Total Support Services - General Administration	2300	242,668	108,721	166,000	3,544	1,166	28,575	0	0	550,674	564,015
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410	682,170	63,747	2,448	0	0	658	0	0	749,023	751,213
Other Support Services - School Admin (Describe & Itemize)	2490	0	0	41	470	0	0	0	0	511	58,517
Total Support Services - School Administration	2400	682,170	63,747	2,489	470	0	658	0	0	749,534	809,730

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

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											
Direction of Business Support Services	2510	59,093	5,052	93,807	1,151	0	1,838	0	0	160,941	181,814
Fiscal Services	2520	44,335	0	0	0	0	0	0	0	44,335	45,000
Operation & Maintenance of Plant Services	2540	0	0	42,512	0	0	0	0	0	42,512	57,500
Pupil Transportation Services	2550	0	0	67,254	0	0	0	0	0	67,254	76,153
Food Services	2560	76,435	0	483,528	0	0	0	0	0	559,963	574,450
Internal Services	2570	0	0	0	900	0	0	0	0	900	0
Total Support Services - Business	2500	179,863	5,052	687,101	2,051	0	1,838	0	0	875,905	934,917
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
Information Services	2630	0	0	0	0	0	0	0	0	0	0
Staff Services	2640	0	0	701	0	0	0	0	0	701	0
Data Processing Services	2660	0	0	0	0	0	0	0	0	0	2,500
Total Support Services - Central	2600	0	0	701	0	0	0	0	0	701	2,500
Other Support Services (Describe & Itemize)	2900	0	0	2,688	14,713	0	0	0	0	17,401	35,653
Total Support Services	2000	1,682,589	208,895	1,105,075	376,201	16,340	37,400	0	0	3,426,500	3,613,625
COMMUNITY SERVICES (ED)	3000	0	0	2,294	286	0	0	0	0	2,580	10,815
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for Adult/Continuing Education Programs	4130			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Payments for Community College Programs	4170			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
Total Payments to Dist & Other Govt Units (In-State)	4100			0			0			0	0
Payments for Regular Programs - Tuition	4210						562,648			562,648	600,000
Payments for Special Education Programs - Tuition	4220						0			0	0
Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
Payments for CTE Programs - Tuition	4240						0			0	0
Payments for Community College Programs - Tuition	4270						0			0	0
Payments for Other Programs - Tuition	4280						0			0	0
Other Payments to In-State Govt Units	4290						0			0	0
Total Payments to Other District & Govt Units -Tuition (In State)	4200						562,648			562,648	600,000
Payments for Regular Programs - Transfers	4310						0			0	0
Payments for Special Education Programs - Transfers	4320						0			0	0
Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0

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

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 for CTE Programs - Transfers	4340						0			0	0
Payments for Community College Program - Transfers	4370						0			0	0
Payments for Other Programs - Transfers	4380						0			0	0
Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0	0
Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0	0
Total Payments to Other District & Govt Units	4000			0			562,648			562,648	600,000
DEBT SERVICES (ED)											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt	5150						0			0	0
Total Interest on Short-Term Debt	5100						0			0	0
Debt Services - Interest on Long-Term Debt	5200						0			0	0
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (ED)											
Total Direct Disbursements/Expenditures		5,686,303	1,127,771	1,153,285	910,253	16,340	628,145	0	0	9,522,097	9,947,331
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,006,087	

20 - OPERATIONS & MAINTENANCE FUND (O&M)											
SUPPORT SERVICES (O&M)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
Facilities Acquisition & Construction Services	2530	0	0	0	14,630	4,097	0	0	0	18,727	22,000
Operation & Maintenance of Plant Services	2540	342,953	2,526	294,407	343,197	0	0	0	0	983,083	1,059,900
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
Food Services	2560					0		0		0	0
Total Support Services - Business	2500	342,953	2,526	294,407	357,827	4,097	0	0	0	1,001,810	1,081,900
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	342,953	2,526	294,407	357,827	4,097	0	0	0	1,001,810	1,081,900
COMMUNITY SERVICES (O&M)											
3000		0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Special Education Programs	4120			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400						0			0	0
Total Payments to Other Dist & Govt Units	4000			0			0			0	0
DEBT SERVICES (O&M)											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0

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

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
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
Total Direct Disbursements/Expenditures		342,953	2,526	294,407	357,827	4,097	0	0	0	1,001,810	1,081,900
Excess (Deficiency) of Receipts/Revenues\Over										290,079	

30 - DEBT SERVICES (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
DEBT SERVICES (DS)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						130,141			130,141	131,333
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						756,808			756,808	763,000
DEBT SERVICES - OTHER (Describe & Itemize)	5400			4,135			0			4,135	5,000
Total Debt Services	5000			4,135			886,949			891,084	899,333
PROVISION FOR CONTINGENCIES (DS)	6000										0
Total Disbursements/ Expenditures				4,135			886,949			891,084	899,333
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										22,533	

40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	5,000
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550	31,818	2,526	374,864	0	0	0	0	0	409,208	422,932
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	31,818	2,526	374,864	0	0	0	0	0	409,208	427,932
COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for Adult/Continuing Education Programs	4130			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Payments for Community College Programs	4170			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
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, 2009**

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			0			0	0
Total Payments to Other Dist & Govt Units	4000			0			0			0	0
DEBT SERVICES (TR)											
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other (Describe & Itemize)	5150						0			0	0
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
Total Debt Services							0			0	0
PROVISION FOR CONTINGENCIES (TR)	6000										0
Total Disbursements/ Expenditures		31,818	2,526	374,864	0	0	0	0	0	409,208	427,932
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										73,337	

50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
INSTRUCTION (MR/SS)											
Regular Programs	1100		78,574							78,574	65,700
Pre-K Programs	1125		0							0	0
Special Education Programs (Functions 1200-1220)	1200		16,532							16,532	11,000
Special Education Programs - Pre-K	1225		0							0	0
Remedial and Supplemental Programs - K-12	1250		2,124							2,124	1,750
Remedial and Supplemental Programs - Pre-K	1275		0							0	0
Adult/Continuing Education Programs	1300		0							0	0
CTE Programs	1400		0							0	0
Interscholastic Programs	1500		560							560	1,000
Summer School Programs	1600		0							0	0
Gifted Programs	1650		0							0	0
Driver's Education Programs	1700		0							0	0
Bilingual Programs	1800		0							0	0
Truants' Alternative & Optional Programs	1900		0							0	0
Total Instruction	1000		97,790							97,790	79,450
SUPPORT SERVICES (MR/SS)											
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110		0							0	0
Guidance Services	2120		0							0	0
Health Services	2130		6,135							6,135	6,500
Psychological Services	2140		530							530	500
Speech Pathology & Audiology Services	2150		0							0	500
Other Support Services - Pupils (Describe & Itemize)	2190		1,586							1,586	2,000
Total Support Services - Pupils	2100		8,251							8,251	9,500
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210		7,803							7,803	4,200
Educational Media Services	2220		13,926							13,926	13,000
Assessment & Testing	2230		0							0	0
Total Support Services - Instructional Staff	2200		21,729							21,729	17,200

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

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											
Board of Education Services	2310		55							55	400
Executive Administration Services	2320		11,987							11,987	15,700
Service Area Administrative Services	2330		0							0	0
Claims Paid from Self Insurance Fund	2361		0							0	0
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
Unemployment Insurance Payments	2363		0							0	0
Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
Risk Management and Claims Services Payments	2365		0							0	0
Judgment and Settlements	2366		0							0	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
Reciprocal Insurance Payments	2368		0							0	0
Legal Services	2369		0							0	0
Total Support Services - General Administration	2300		12,042							12,042	16,100
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410		26,415							26,415	27,500
Other Support Services - School Administration (Describe & Itemize)	2490		162							162	11,200
Total Support Services - School Administration	2400		26,577							26,577	38,700
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510		2,508							2,508	5,000
Fiscal Services	2520		5,906							5,906	7,600
Facilities Acquisition & Construction Services	2530		0							0	0
Operation & Maintenance of Plant Services	2540		41,582							41,582	59,500
Pupil Transportation Services	2550		1,505							1,505	1,500
Food Services	2560		7,075							7,075	5,700
Internal Services	2570		0							0	0
Total Support Services - Business	2500		58,576							58,576	79,300
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610		0							0	0
Planning, Research, Development, & Evaluation Services	2620		0							0	0
Information Services	2630		0							0	0
Staff Services	2640		0							0	0
Data Processing Services	2660		0							0	0
Total Support Services - Central	2600		0							0	0
Other Support Services (Describe & Itemize)	2900		0							0	0
Total Support Services	2000		127,175							127,175	160,800
COMMUNITY SERVICES (MR/SS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
Payments for Special Education Programs	4120		0							0	0
Payments for CTE Programs	4140		0							0	0
Total Payments to Other Dist & Govt Units	4000		0							0	0
DEBT SERVICES (MR/SS)											
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

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
State Aid Anticipation Certificates	5140						0			0	0
Other (Describe & Itemize)	5150						0			0	0
Total Debt Services - Interest	5000						0			0	0
PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
Total Disbursements/Expenditures			224,965				0			224,965	240,250
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										224,683	

60 - CAPITAL PROJECTS (CP)

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

70 - WORKING CASH (WC)

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80 - TORT FUND (TF)

SUPPORT SERVICES - GENERAL ADMINISTRATION											
Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	43,915	0	0	0	0	0	43,915	0
Unemployment Insurance Payments	2363	0	0	76,195	0	0	0	0	0	76,195	0
Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	275,654
Risk Management and Claims Services Payments	2365	0	0	57,311	0	0	0	0	0	57,311	0
Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	23,116	0	0	0	0	0	23,116	30,500
Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
Legal Services	2369	0	0	72,349	0	0	0	0	0	72,349	0
Total Support Services - General Administration	2000	0	0	272,886	0	0	0	0	0	272,886	306,154
DEBT SERVICES (TF)											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

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
Other Interest or Short-Term Debt	5150						0			0	0
Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (TF)	6000										0
Total Disbursements/Expenditures		0	0	272,886	0	0	0	0	0	272,886	306,154
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(35,880)	
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
SUPPORT SERVICES (FP&S)											
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
Total Payments to Other Dist & Govt Units	4000						0			0	0
DEBT SERVICES (FP&S)											
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
Total Debt Service	5000						0			0	0
PROVISION FOR CONTINGENCIES (FP&S)											
Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,753	

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

District's Accounting Basis is CASH		----RECEIPTS----	-----DISBURSEMENTS-----								
		ARRA Receipts	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
ARRA Revenue Source Code	Acct #										
Beginning Balance July 1, 2008		0									
General State Aid	4850	1,136,475	1,075,271	61,204							1,136,475
Title I Low Income	4851	0									0
Title I Neglected - Private	4852	0									0
Title I Delinquent - Private	4853	0									0
Title I School Improvement (Part A)	4854	0									0
Title I School Improvement (Part G)	4855	0									0
IDEA Part B Preschool	4856	0									0
IDEA Part B Flow Through	4857	0									0
Title II D Technology Formula	4860	0									0
Title II D Technology Competitive	4861	0									0
McKenney - Vento Homeless Education	4862	0									0
Child Nutrition Equipment Assistance	4863	0									0
Impact Aid Construction Formula	4864	0									0
Impact Aid Construction Competitive	4865	0									0
QZAB Tax Credits	4866	0									0
QSCB Tax Credits	4867	0									0
Build America Bonds Tax Credits	4868	0									0
Build America Bonds Interest Reimbursement	4869	0									0
ARRA Other I	4870	0									0
ARRA Other II	4871	0									0
ARRA Other III	4872	0									0
ARRA Other IV	4873	0									0
ARRA Other V	4874	0									0
ARRA Other VI	4875	0									0
ARRA Other VII	4876	0									0
ARRA Other VIII	4877	0									0
ARRA Other IX	4878	0									0
ARRA Other X	4879	0									0
ARRA Other XI	4880	0									0
Total ARRA Programs		1,136,475	1,075,271	61,204	0	0	0	0	0		1,136,475
Ending Balance June 30, 2009		0									

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

- Payments of maintenance costs;
- Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;
- Purchase or upgrade of vehicles;
- Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;
- Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;
- School modernization, renovation, or repair that is inconsistent with State Law.

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

SCHEDULE OF AD VALOREM TAX RECEIPTS					
Description	Taxes Received 7-1-08 Thru 6-30-09 (from 2008 Levy & Prior Levies) *	Taxes Received (from the 2008 Levy)	Taxes Received (from 2007 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2008 Levy)	Estimated Taxes Due (from the 2008 Levy) (Column E - C)
Educational	3,389,991	1,376,117	2,013,874	3,666,437	2,290,320
Operations & Maintenance	337,629	139,274	198,355	371,073	231,799
Debt Services **	885,490	365,173	520,317	972,944	607,771
Transportation	227,374	147,383	79,991	392,678	245,295
Municipal Retirement/Social Security	97,162	47,641	49,521	126,932	79,291
Capital Improvements	0	0	0	0	0
Working Cash	47,006	20,070	26,936	53,473	33,403
Tort Immunity	224,150	36,694	187,456	97,764	61,070
Fire Prevention & Safety	5,431	3,649	1,782	9,722	6,073
Leasing Levy	1,707	0	1,707	0	0
Special Education	34,384	14,596	19,788	38,890	24,294
Area Vocational Construction	0	0	0	0	0
Social Security/Medicare Only	155,035	73,387	81,648	195,529	122,142
Summer School	0	0	0	0	0
Other (Describe & Itemize)	0	0	0	0	0
Totals	5,405,359	2,223,984	3,181,375	5,925,442	3,701,458

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

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

SCHEDULE OF SHORT-TERM DEBT				
Description	Outstanding Beginning 07/01/08	Issued 07/01/08 Through 06/30/09	Retired 07/01/08 Through 06/30/09	Outstanding Ending 06/30/09
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANS	0	0	0	0
TEACHERS'EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)				
Total GSAACs (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Bonds Outstanding 07/1/08	Bonds Issued 7/1/08 thru 6/30/09	Difference With page 8, line 25	Bonds Retired 7/1/08 thru 6/30/09	Bonds Outstanding 6/30/09	Amount to be Provided for Retirement of Bonds
								0	0
Issue of May 1, 1997	05/01/97	3,735,000	3	150,000			150,000	0	0
Issue of October 8, 1998	10/05/98	1,895,000	3 - 81%, 4 - 19%	615,000			145,000	470,000	409,652
Issue of November 1, 1999 - Series A	11/01/99	1,465,000	3	1,455,000				1,455,000	1,268,179
Issue of November 1, 1999 - Series B	11/01/99	263,240	3	230,988			9,008	221,980	193,478
Issue of October 9, 2002	10/09/02	1,174,792	2	1,174,792				1,174,792	1,023,949
Emergency Financial Assistance Loan	01/27/03	4,528,000	7	2,264,000			452,800	1,811,200	1,578,643
								0	0
								0	0
								0	0
								0	0
								0	0
								0	0
								0	0
								0	0
								0	0
								0	0
								0	0
								0	0
								0	0
								0	0
								0	0
		13,061,032		5,889,780	0	0	756,808	5,132,972	4,473,901

- * Each type of bond issue must be identified separately with the amount:
- | | | |
|----------------------------|---|--|
| 1. Working Cash Fund Bonds | 4. Fire Prevent, Safety, Environmental and Energy Bonds | 7. Other <u>Emergency Financial Assistance</u> |
| 2. Funding Bonds | 5. Tort Judgment Bonds | 8. Other _____ |
| 3. Refunding Bonds | 6. Building Bonds | 9. Other _____ |

** This total must agree with Page 24, Line 8, 2007-08 Annual Financial Report for all Local Education Agencies according to 23 Illinois Administrative Code - Part 100
If more than one type of an individual bond issue, indicate percent of original issue that relates to each type.

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

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

**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES ANALYSIS
OF CHANGES IN CASH BASIS FUND BALANCE**

Description	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction
Cash Basis Fund Balance as of July 1, 2008			0	
RECEIPTS:				
Ad Valorem Taxes Received by District	1, 2, 4 or 5-1100		34,384	
Earnings on Investments	1, 2, 4, 5 or 6-1500	0	10	
Sale of Bonds	1, 2, 4 or 6-7200			
Other Receipts from Local Sources (Describe & Itemize)	--	0	78,882	
Federal Impact Aid	4001			
Total Receipts		0	113,276	0
Total Amount Available (L3 + L10)		0	113,276	0
DISBURSEMENTS:				
Special Education	1 or 5-1200		113,276	
Facilities Acquisition & Construction Services	2 or 6-2530			
Tort Immunity	--			
Other Disbursements (Describe & Itemize)	--			
Payments to Other Districts & Govt Units	1,2, 4 or 6-4000			
Total Disbursements		0	113,276	0
Ending Cash Basis Fund Balance as of June 30, 2009 (L11 - L18)		0	0	0

^a Must be completed if tort immunity expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY2009 as a result of existing (restricted) fund balances.

SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a

Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an Insurance reserve pursuant to 745 ILCS 10/9-103?					
If yes, list in aggregate the following: <table border="1" style="float: right;"> <tr> <td>Total Claims Payments:</td> <td></td> </tr> <tr> <td>Total Reserve Remaining:</td> <td></td> </tr> </table>		Total Claims Payments:		Total Reserve Remaining:	
Total Claims Payments:					
Total Reserve Remaining:					
Using the following categories, list all other Tort Immunity expenditures not included in line 1 above. Include the total dollar amount for each category.					
Expenditures:					
Workers' Compensation Act and/or Workers' Occupational Disease Act					
Unemployment Insurance Act					
Insurance (Regular or Self-Insurance)					
Risk Management and Claims Service					
Judgments/Settlements					
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					
Legal Services					
Principal and Interest on Tort Bonds					

Schedule of Capital Outlay and Depreciation											
Description of Assets	Acct #	Cost 7-1-08	Add: Additions 2008-09	Less: Deletions 2008-09	Cost 6-30-09	Life In Years	Accumulated Depreciation 7-1-08	Add: Depreciation Allowable 2008-09	Less: Depreciation Deletions 2008-09	Accumulated Depreciation 6-30-09	Balance Undepreciated 6-30-09
Works of Art & Historical Treasures	210				0					0	0
Land	220										
Non-Depreciable Land	221	280,244			280,244						280,244
Depreciable Land	222				0	50				0	0
Buildings	230										
Permanent Buildings	231	3,341,899		167,144	3,174,755	50	3,051,166	2,350	(73,099)	3,126,615	48,140
Temporary Buildings	232				0	25				0	0
Improvements Other than Buildings (Infrastructure)	240	341,839	4,097	8,917	337,019	20	267,805	9,351	(54,738)	331,894	5,125
Capitalized Equipment	250										
10 Yr Schedule	251	2,007,574	16,340	492,038	1,531,876	10	1,454,292	40,838	214,594	1,280,536	251,340
5 Yr Schedule	252	54,932		6,961	47,971	5	24,190	5,397	10,698	18,889	29,082
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260				0	--					0
Total Capital Assets	200	6,026,488	20,437	675,060	5,371,865		4,797,453	57,936	97,455	4,757,934	613,931
Non-Capitalized Equipment	700				0	10		0			
Allowable Depreciation								57,936			

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)

This schedule is completed for school districts only.

Fund	Sheet Row	ACCOUNT NO - TITLE	Amount
OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 15-22, L113	Total Expenditures	\$ 9,522,097
O&M	Expenditures 15-22, L149	Total Expenditures	1,001,810
DS	Expenditures 15-22, L167	Total Expenditures	891,084
TR	Expenditures 15-22, L203	Total Expenditures	409,208
MR/SS	Expenditures 15-22, L287	Total Expenditures	224,965
TORT	Expenditures 15-22, L328	Total Expenditures	272,886
Total Expenditures			\$ 12,322,050
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 0
TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0
O&M	Revenues 9-14, L147, Col D	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 9-14, L148, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 9-14, L216, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 9-14, L217, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 9-14, L227, Col D	4810 Federal - Adult Education	0
ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs	0
ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K	0
ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Support Programs Pre-K	0
ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs	0
ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition	0
ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services	2,580
ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units	562,648
ED	Expenditures 15-22, L113, Col I	- Capital Outlay	16,340
ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment	0
O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services	0
O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units	0
O&M	Expenditures 15-22, L149, Col G	- Capital Outlay	4,097
O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment	0
DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	756,808
TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services	0
TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units	0
TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 15-22, L203, Col G	- Capital Outlay	0
TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment	0
MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs	0
MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K	0
MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs	0
MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs	0
MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services	0
MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units	0
Total Deductions (L19 through L74)			\$ 1,342,473
Total Operating Expenses (Regular K-12)			10,979,577
9 Mo ADA (See the General State Aid Claim for 2008-09 (ISBE 54-33, L12)			1,077.05
Estimated OEPP (L77 / L78)			\$ 10,194.12

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)

This schedule is completed for school districts only.

Fund	Sheet_Row	ACCOUNT NO - TITLE	Amount
PER CAPITA TUITION CHARGE			
LESS OFFSETTING RECEIPTS/REVENUES:			
TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$ 0
TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 9-14, L75, Col C	1600 Total Food Service	4,236
ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income	11,016
ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks	0
ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)	0
ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks	0
ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)	0
ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)	0
ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals	0
ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L103, Col C,D,E,F,G	1991 Payment from Other Districts	0
ED-O&M-DS-TR-MR/SS-TORT	Revenues 9-14, L105, Col C	1993 Other Local Fees	0
ED-O&M-TR	Revenues 9-14, L130, Col C,D,F	3000 Total Special Education	334,663
ED-O&M-MR/SS	Revenues 9-14, L139, Col C,D,G	3200 Total Career and Technical Education	0
ED-MR/SS	Revenues 9-14, L143, Col C,G	3300 Total Bilingual Ed	0
ED	Revenues 9-14, L144, Col C	3360 State Free Lunch & Breakfast	18,685
ED-O&M-MR/SS	Revenues 9-14, L145, Col C,D,G	3365 School Breakfast Initiative	809
ED-O&M	Revenues 9-14, L146, Col C,D	3370 Driver Education	0
ED-O&M-TR-MR/SS	Revenues 9-14, L153, Col C,D,F,G	3500 Total Transportation	186,541
ED	Revenues 9-14, L154, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 9-14, L156, Col C,F,G	3695 Truant Alternative/Optional Education	0
ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3715 Reading Improvement Block Grant	68,207
ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery	0
ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3725 Continued Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L162, Col C,D,F,G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant	36,957
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3780 Technology - Learning Technology Centers	0
ED-TR	Revenues 9-14, L166, Col C,F	3815 State Charter Schools	0
O&M	Revenues 9-14, L169, Col D	3925 School Infrastructure - Maintenance	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources	132,208
ED	Revenues 9-14, L179, Col C	4045 Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 9-14, L190, Col C,D,F,G	- Total Title V	0
ED-MR/SS	Revenues 9-14, L199, Col C,G	- Total Food Service	473,312
ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	- Total Title I	607,339
ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	- Total Title IV	5,394
ED-O&M-TR-MR/SS	Revenues 9-14, L218, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through/Low Incidence	211,927
ED-O&M-TR-MR/SS	Revenues 9-14, L219, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	9,170
ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 9-14, L226, Col C,D,G	4700 Total CTE - Perkins	0
ED,O&M,M/SS	Revenues 9-14, L258, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate	0
ED-TR-MR/SS	Revenues 9-14, L259, Col C,F,G	4905 Emergency Immigrant Assistance	0
ED-TR-MR/SS	Revenues 9-14, L260, Col C,F,G	4909 Title III - English Language Acquisition	0
ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4910 Learn & Serve America	0
ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4932 Title II - Teacher Quality	86,778
ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4960 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	83,576
ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	100,989
ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4999 Other Restricted Revenue from Federal Sources (Describe & Itemize)	3,969
Total Allowance for PCTC Computation (L84 through L147)			\$ 2,375,776
Net Operating Expense for PCTC Computation (L77 - L149)			8,603,801
Total Depreciation Allowance (from page 27, Col I)			57,936
Total Allowance for PCTC Computation (L150 + L151)			8,661,737
9 Mo ADA (from L78)			1,077.05
Total Estimated PCTC (L152 / 153)			\$ 8,042.09

Note: ISBE will compute the final amount for line 154 by making adjustments related to the Federal Stimulus-American Recovery and Reinvestment Act 2009.

ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2011

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

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

Support Services - Direct Costs (1-2000) and (5-2000)

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>	483,528
Value of Commodities Received for Fiscal Year 2009 <i>(Include the value of commodities when determining if an A-133 is required).</i>	13,338
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Program Year 2011 *(Data subject to adjustment for "carry-forward" or "termination benefit" totals)*

Instruction	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		5,628,159		5,628,159
Support Services:					
Pupil	2100		355,243		355,243
Instructional Staff	2200		891,848		891,848
General Admin.	2300		834,436		834,436
School Admin	2400		776,111		776,111
Business:					
Direction of Business Spt. Srv.	2510	163,449	0	163,449	0
Fiscal Services	2520	50,241	0	50,241	0
Oper. & Maint. Plant Services	2540		1,067,177	1,067,177	0
Pupil Transportation	2550		477,967		477,967
Food Services	2560		83,510		83,510
Internal Services	2570	900	0	900	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		0		0
Staff Services	2640	701	0	701	0
Data Processing Services	2660	0	0	0	0
Other:	2900		17,401		17,401
Community Services	3000		2,580		2,580
Total		215,291	10,134,432	1,282,468	9,067,255
		Restricted Rate		Unrestricted Rate	
		Col/Row (D44) =	215,291	Col/Row (F44) =	1,282,468
		Col/Row (E44) =	10,134,432	Col/Row (G44) =	9,067,255
		=	2.12%	=	14.14%

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: Hazel Crest School District 152.5RCDT Number: 14-016-1525-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2009			Budgeted Expenditures, Fiscal Year 2010		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	321,954		321,954	310,539		310,539
2. Special Area Administration Services	2330	4,179		4,179	2,842		2,842
3. Other Support Services - School Administration	2490	511		511	500		500
4. Direction of Business Support Services	2510	160,941	0	160,941	175,414	0	175,414
5. Internal Services	2570	900		900	0		0
6. Direction of Central Support Services	2610	0		0	1,875		1,875
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0	0	0
8. Totals		488,485	0	488,485	491,170	0	491,170
9. Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)							1%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2009" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2009.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2010" agree with the amounts on the budget adopted by the Board of Education.

 (Date)

 Signature of Superintendent

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 14, 2009 to ensure inclusion in the October 1, 2009 report, postmarked by January 8, 2010 to ensure inclusion in the March 1, 2010 report, or postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

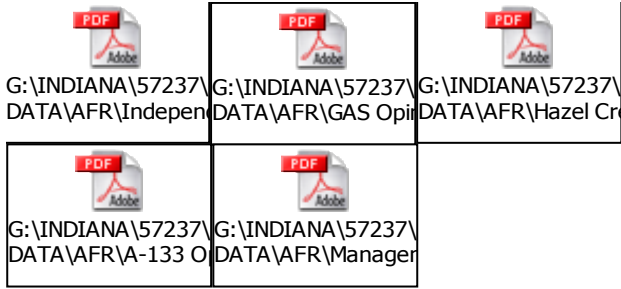
This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

REVENUES:

Account 1290		
Educational Fund:		
TIF Rebates	\$	<u>250,848</u>
Schedule of Restricted Local Tax Levies		
Other Receipts from Local Sources:		
Special Education Tuition Refund for prior year expenditures	\$	<u>78,882</u>
Account 1999		
Educational Fund:		
District Level Receipts	\$	<u>3,347</u>
Operations & Maintenance Fund:		
District Level Receipts	\$	<u>97,286</u>
Account 3999		
Educational Fund:		
Class Size Reduction Program	\$	130,246
Career and Technical Improvement Grant Reimbursements		1,962
	\$	<u>132,208</u>
Account 4399		
Educational Fund:		
School Improvement & Accountability Grant	\$	<u>21,204</u>
Account 4999		
Educational Fund:		
Technology Enhancing Education Grant	\$	<u>3,969</u>
Expenditures:		
Account 2190		
Educational Fund:		
Support Services - salaries - other administrative personnel	\$	14,951
Support Services - office supplies & materials		877
	\$	<u>15,828</u>
Municipal Retirement/Social Security Fund:		
Support services - employee benefits - other administrative personnel	\$	<u>1,586</u>
Account 2490		
Educational Fund:		
Support Services - purchased services - miscellaneous	\$	41
Support Services - office supplies & materials		470
	\$	<u>511</u>
Municipal Retirement / Social Security Fund:		
Support Services - employee benefits - other administrative personnel	\$	<u>162</u>
Account 2900		
Educational Fund:		
Support Services - purchased services - miscellaneous	\$	2,688
Support Services - office supplies & materials		14,713
	\$	<u>17,401</u>
Account 5400		
Debt Service Fund:		
Purchased services - bank fees	\$	<u>4,135</u>

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ Requires notification to the county clerk to abate an equal amount from taxes next extended.
- ⁵ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 2-3.12 and 17-2.11 of the School Code.
- ⁶ Equals Line 43 minus Line 60.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4100 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).



Instructions to insert word doc or pdf files:

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

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

Audit Checklist

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

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

Round all entries to the nearest dollar.

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	CASH
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Were any findings issued?	NO FINDINGS WERE ISSUED
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: L4: Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) B&I: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) S&C/CI: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Rent: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10 (Col C, L13) must = (Col C, L42).	OK
Fund 20 (Line 13) must = (Line 42).	OK
Fund 30 (Col E, L13) must = (Col E, L42).	OK
Fund 40 (Col F, L13) must = (Col F, L42).	OK
Fund 50 (Col G, L13) must = (Col G, L42).	OK
Fund 60 (Col H, L13) must = (Col H, L42).	OK
Fund 70 (Col I, L13) must = (Col I, L42).	OK
Fund 80 (Col J, L13) must = (Col J, L42).	OK
Fund 90 (Col K, L13) must = (Col K, L42).	OK
Agency Fund (Line 13) must = (Line 42).	OK
General Fixed Assets (Col M, L23) must = (Col M, L42).	OK
General Long-Term Debt (L23) must = (Line 42).	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8: Ending Fund Balance.	
Fund 10 (Col C, L39-40) must = (Col C, L65).	ERROR!
Fund 20 (Col D, L39-40) must = (Col D, L65).	OK
Fund 30 (Col E, L39-40) must = (Col E, L65).	OK
Fund 40 (Col F, L39-40) must = (Col F, L65).	OK
Fund 50 (Col G, L39-40) must = (Col G, L65).	OK
Fund 60 (Col H, L39-40) must = (Col H, L65).	OK
Fund 70 (Col I, L39-40) must = (Col I, L65).	OK
Fund 80 (Col J, L39-40) must = (Col J, L65).	OK
Fund 90 (Col K, L39-40) must = (Col K, L65).	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Bonds Issued (P25, Col F, L49) must = Principal on Bonds Sold (P8, Col C:F, Col H:K, L32).	OK
Total Bond Principal Retired (P18, Col H, L163) must = Debt Service - Bond Principal Retired (P25, Col H, L49).	OK
Total Ending Bonds Outstanding (P6, Col C:K, L36) must = Bonds Payable (P25, Col I, L49).	ERROR!
Total Amount to be Provided to Retire Bonds (P5, Col N, L22) must = Amount to be Provided for Payment of Bonds (P25, Col J, L49).	OK

Description:	Error Message
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds (Col C:K, L26) must = Acct 8130 Transfer Among Funds (Col C:K, L48)	OK
Acct 7140 - Transfer of Interest (Col C:K, L27) must = Acct 8140 Transfer of Interest (Col C:K, L49).	OK
Acct 7900 - ISBE Loan Proceeds (Col C:K, L 41) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Col C:K, L58)	OK
Acct 7990 - Other Sources Not Classified Elsewhere (P8, L42) must = Acct 8990 - Other Uses Not Classified Elsewhere (P8, L59)	OK
10. Page 26: Restricted Tax Levies (Line 15) must = Reserved Fund Balance (Pages 5 & 6, Line 42).	
Reserved Fund Balance (P5, Col C,D,F & G,L39) must be => Special Education (P26, Col D, L19).	OK
Reserve Fund Balance (P5, Col D:H, L39) must be >= Area Vocational Construction (P26, Col E,L19).	OK
If Tort Immunity Expenditures exist in the Ed Fund (P15, L51), then the Schedule of Tort Immunity Expenditures (P26, Col M, L11:L19) must be completed.	OK
12. Page 28: The 9 Month ADA must be entered on Line 78.	OK
13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

CHECK FOR REFERENCE ERRORS

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

DISTRICT/JOINT AGREEMENT NAME Hazel Crest School District 152.5	RCDT NUMBER 14-016-1525-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003925	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Sheila Harrison-Williams		NAME AND ADDRESS OF AUDIT FIRM Legacy Professionals LLP 30 North LaSalle Street Chicago	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 1910 West 170th Street Hazel Crest 60429		E-MAIL ADDRESS kgawlas@legacypas.com	
		NAME OF AUDIT SUPERVISOR Karl Gawlas	
		CPA FIRM TELEPHONE NUMBER (312) 368-0500	FAX NUMBER (312) 368-0746

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)

Hazel Crest School District 152.5
14-016-1525-02
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 29) on Line 12.
 It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299.
 Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs
 - Program name includes "ARRA - " prefix
 - Correct ARRA CFDA and ISBE program numbers are listed
9. All prior year's projects are included and reconciled to final FRIS report amounts.
 - Including revenue and expenditure/disbursement amounts.
10. All current year's projects are included and reconciled to most recent FRIS report filed.
 - Including revenue and expenditure/disbursement amounts.
11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
12. Child Nutrition Programs (CNP) are included on the SEFA:
 Project year runs from October 1 to September 30, so projects will cross fiscal year;
 This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of **COMMODITIES** has been reported on the SEFA (CFDA 10.550).
 - The value is determined from the following, with each item on a separate line:
 * Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
 Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
 * Non-Cash Commodities: Commodities information for non-cash items received through **Preferred Meal Systems**
 Districts should track separately through year; no specific report available from ISBE
 * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
 - The two commodity programs should be reported on separate lines on the SEFA.
 * Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240, but list in 4299 and detail information)
 CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts.
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds and E-Rate reimbursements have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA-2) have been completed.
 Including, but not limited to:
 24. Basis of Accounting
 25. Name of Entity
 26. Type of Financial Statements
 27. Subrecipient information (Mark "N/A" if not applicable)
 * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

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

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

32. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding.
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

Hazel Crest School District 152.5
14-016-1525-02
RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 4	Account 4000	\$ 2,739,307
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 12		13,338
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	(100,989)
AFR TOTAL FEDERAL REVENUES:		\$ 2,651,656

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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

ADJUSTED AFR FEDERAL REVENUES \$ -

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 2,651,656

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE: \$ -

DIFFERENCE: \$ -

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Hazel Crest School District 152.5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2009

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)			
US Department of Education / Illinois State Board of Education									
Title V - Innovation and Flexibility - Formula	84.298A	2008-4100	2,078		2,078			2,078	2,078
Title I - Low Income (M)	84.010A	2009-4300		424,329		388,712		388,712	442,967
Title I - Low Income (M)	84.010A	2008-4300	234,332	161,806	455,962			455,962	459,498
Title IV - Safe & Drug Free Schools - Formula	84.186A	2009-4400		5,394		2,483		2,483	6,116
Title IV - Safe & Drug Free Schools - Formula	84.186A	2008-4400	6,255		11,797			11,797	12,519
Title II - Teacher Quality	84.367A	2009-4932		86,778		82,822		82,822	93,707
Title II - Teacher Quality	84.367A	2008-4932	84,550		81,181			81,181	84,550
Technology Enhancing Education - Formula	84.318X	2009-4971		3,969		3,685		3,685	7,397
Technology Enhancing Education - Formula	84.318X	2008-4971	4,359		2,591			2,591	6,019
IDEA Room & Board	84.027A	2008-4625		9,170		9,170		9,170	N/A
General State Aid - ARRA Funds (M)	84.394A	2009-4850		1,136,475		1,136,475		1,136,475	N/A

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

14-016-1525-02
Hazel Crest School District 152.5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2009

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)			
US Department of Education / Illinois State Board of Education / Passed through ECHO									
IDEA Preschool Flow Through	84.173	2009-4600		5,801		5,801		5,801	17,790
IDEA Preschool Flow Through	84.173	2008-4600	12,246	14,577	26,822			26,822	37,028
IDEA Flow Through / Low Incident	84.027	2009-4620		111,224		141,612		141,612	191,232
IDEA Flow Through / Low Incident	84.027	2008-4620	107,579	100,703	208,491			208,491	212,985
US Department of Education / Illinois State Board of Education / Passed through Intermediate Service Center 4									
Title I - School Improvement and Accountability (M)	84.010A	2009-4331		21,204		21,204		21,204	30,131
US Department of Health & Human Services / State of Illinois Healthcare and Family Services									
Medicaid Matching Funds - Administrative Outreach	93.778	2009-4991		56,726		56,726		56,726	N/A
Medicaid Matching Funds - Administrative Outreach	93.778	2008-4991	27,573	26,850	27,573	26,850		54,423	N/A

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

The accompanying notes are an integral part of this schedule.

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

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Hazel Crest School District 152.5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2009

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)			
US Department of Agriculture / Illinois State Board of Education									
National School Lunch Program (M)	10.555	2009-4210		261,183		261,183		261,183	N/A
National School Lunch Program (M)	10.555	2008-4210	256,670	100,173	256,670	100,173		356,843	N/A
School Breakfast Program (M)	10.553	2009-4220		79,373		79,373		79,373	N/A
School Breakfast Program (M)	10.553	2008-4220	59,750	30,080	59,750	30,080		89,830	N/A
National School Lunch Commodities	10.560	01607200A2009		13,338		13,338		13,338	N/A
National School Lunch Commodities	10.560	01607200A2008	7,076		7,076			7,076	N/A
Special Milk Program (M)	10.556	2009-4215		2,065		2,065		2,065	N/A
Special Milk Program (M)	10.556	2008-4215	2,081	438	2,081	438		2,519	N/A
Total Federal Funding			804,549	2,651,656	1,142,072	2,362,190		3,504,262	1,604,017

• (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.

14-016-1525-02
Hazel Crest School District 152.5
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2009

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Hazel Crest School District 152.5 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, Hazel Crest School District 152.5 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
N/A		

Note 3: Commodities

The commodities received by the District under the State's food distribution program were fully used during the year.

Note 4: Risk Management

During the year the District had the following coverage:

General Liability	\$1,000,000/occurrence \$3,000,000/aggregate
Property	\$1,000,000/occurrence \$3,000,000/aggregate
Excess Property	\$1,000,000,000
Boiler and Machinery	\$100,000,000 each occurrence
Excess Liability	\$1,000,000/occurrence \$10,000,000/aggregate
School Board Legal Liability	\$1,000,000/claim \$1,000,000 aggregate

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

Hazel Crest School District 152.5
14-016-1525-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2009

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Adverse due to Regulatory Basis
 (Unqualified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? X YES 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
84.010A	Title I - Low Income
10.555 10.556 10.553	National School Lunch Cluster
84.394A	General State Aid - ARRA Funds

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.

**Hazel Crest School District 152.5
14-016-1525-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2009**

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 07-01 2. **THIS FINDING IS:** New Repeat from Prior Year?
 Year originally reported? 2007

3. Criteria or specific requirement

Statement on Auditing Standard (SAS) No. 112, *Communicating Internal Control Related Matters Identified in an Audit* is concerned specifically with financial statement misstatements. The statement indicates that, depending on the financial statements prepared for the organization, including footnote disclosures, and knowledge of organization personnel, the inability of the organization to prepare financial statements and footnote disclosures in accordance with the basis of accounting used by the organization would be a control deficiency that normally would be considered a significant deficiency or material weakness.

4. Condition

The District does not currently require personnel to have the industry-specific training, knowledge and level of skill needed to prepare its financial statements.

5. Context¹²

None

6. Effect

It was necessary for the auditors to propose a number of adjusting journal entries and to prepare the District's financial statements, including the appropriate disclosures.

7. Cause

None

8. Recommendation

We recommended that management evaluate the situation. Management should consider the current capabilities of employees and the amount of additional expense the District would incur as a result of training or hiring individuals with the necessary skills or knowledge to produce financial statements including footnote disclosures.

9. Management's response¹³

Management believes it would not be cost beneficial for the District to hire another employee or service provider to perform such a task or train current employees to be able to do so. Management believes it is in the best interests of the District to continue to retain the auditing firm to prepare its financial statements in conjunction with the year end audit.

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.

Hazel Crest School District 152.5
14-016-1525-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2009

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ None 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

For ISBE Review

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

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding.

¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.

¹⁷ See footnote 12.

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

Hazel Crest School District 152.5
14-016-1525-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2009

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
07-01	The District does not currently require either its personnel or the Thornton Township School Treasurer's office to have the industry-specific training, knowledge and level of skill needed to prepare its financial statements.	Same finding noted in 2009
07-02	Of the forty free or reduced lunch applications selected for testing, we noted one instance in which the application was improperly approved for free lunch which should have been reduced lunch. We also noted one instance in which an application was denied which should have been approved for reduced lunch.	No finding noted during 2009.
07-03	The total expenditures reported on the project completion report for salaries and supplies for the period of July 1, 2007 through June 30, 2008 is \$195,212, which exceeds the District's detailed General Ledger total of \$180,110.	No finding noted during 2009.
08-01	The number of eligible students reported on the Title I grant application is 1,049 versus the source documentation for eligible students which shows 947.	No finding noted during 2009.

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.

Hazel Crest School District 152.5
14-016-1525-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2009

Corrective Action Plan

Finding No.: 07-01

Condition:

The District does not currently require personnel to have the industry-specific training, knowledge and level of skill needed to prepare its financial statements.

Plan:

Management believes it would not be cost beneficial for the District to hire another employee or service provider to perform such a task or train current employees to be able to do so. Management believes it is in the best interests of the District to continue to retain the auditing firm to prepare its financial statements in conjunction with the year end audit.

Anticipated Date of Completion: N/A

Name of Contact Person: N/A

Management Response: See "Plan" above

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