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

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

Illinois School District/Joint Agreement
Annual Financial Report *
June 30, 2010

x School District
Joint Agreement

Accounting Basis:

x CASH
ACCRUAL

School District/Joint Agreement Information
(See instructions on inside of this page.)

School District/Joint Agreement Number:
24-032-0010-26
County Name:
Grundy
Name of School District/Joint Agreement:
Coal City Community Unit School District No. 1
Address:
100 S. Baima
City:
Coal City
Email Address:
jsmith@mail.coalcity.k12.il.us
Zip Code:
60416

Filing Status:
Submit electronic AFR directly to ISBE

Click on the Link to Submit:
Send ISBE a File

Certified Public Accountant Information

Name of Auditing Firm:
Echols, Mack & Associates, P.C.
Name of Audit Supervisor:
Tawnya Mack
Address:
116 E. Washington Street; Suite One
City: **Morris** State: **IL** Zip Code: **60450**
Phone Number: **(815) 942-3306** Fax Number: **(815) 942-9430**
IL Registration Number:
065-029342
Email Address:
tawnya@echolsmack.com

Annual Financial Report
Type of Auditor's Report Issued:
Qualified
Adverse
Disclaimer

A-133 Single Audit Status:

x YES NO Are Federal expenditures greater than $500,000?
x YES NO Is all A-133 Single Audit Information completed and attached?
YES x NO Were any findings issued?

ISBE Use Only

x Reviewed by District Superintendent/Administrator

Reviewed by Township Treasurer (Cook County only)
Name of Township:

Reviewed by Regional Superintendent/Cook ISC

District Superintendent/Administrator Name (Type or Print):
Kent Bugg
Email Address:
Telephone: **(815) 634-2287** Fax Number: **(815) 634-8775**
Signature & Date:

Township Treasurer Name (type or print)
Email Address:
Telephone: Fax Number:
Signature & Date:

RegionalSuperintendent/Cook ISC Name (Type or Print):
Email Address:
Telephone: Fax Number:
Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (06/10)

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 28, line 78)

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

23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

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

Submit AFR Electronically

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

  Attachment Manager Link

  Note: CD/Disk no longer accepted.

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

  Note: Adobe Acrobat (.pdf) files cannot be embedded if you do not have the software. Simply attach files as separate docs in the Attachment Manager and they will be embedded for you.*

Submit Paper Copy of AFR with Signatures

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

   Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as neccessary.
2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

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

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AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

Name of Audit Firm (print)

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

Signature *mm/dd/yyyy*

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

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

Tax Year 2009 Equalized Assessed Valuation (EAV): 798,338,313

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.018378	+	0.003915	+	0.001737	=	0.024030	0.000011

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
23,196,960	21,565,262	1,631,698	15,143,898

* 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	
0	+	0	+	0	+	0	+	0	+

Other		Total
0	=	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,	110,170,687
x	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:......................................	511	36,760,000

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:

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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: Coal City Community Unit School District No. 1
District Code: 24-032-0010-26
County Name: Grundy

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	15,143,898.00	0.653	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80)	Funds 10, 20, 40, & 70,	23,196,960.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	21,565,262.00	0.930	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80)	Funds 10, 20, 40 & 70,	23,196,960.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	**Value**	1.40
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 &I5)	Funds 10, 20 40 & 70	15,854,873.00	264.67	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	59,903.51		**Value**	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	**Weight**	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	16,306,459.21		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	3
Long-Term Debt Outstanding (P3, Cell H37)		36,760,000.00	66.63	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		110,170,687.19		**Value**	0.30

Total Profile Score: 3.90 *

Estimated 2010 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) [1]		1,065,347		677			216,854	124,339	41,899	11,676
5	Investments	120	9,061,845	1,651,548	16,015	1,701,451	330,237	7,972,250	2,250,343	830,388	150,122
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	**Total Current Assets**		10,127,192	1,651,548	16,692	1,701,451	330,237	8,189,104	2,374,682	872,287	161,798
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430		733,497		102,450	131,621	219,482			
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	(104,911)	(20,061)			(750)				
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		(104,911)	713,436	0	102,450	130,871	219,482	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714			16,692			6,617,404		872,287	
39	Unreserved Fund Balance	730	10,232,103	938,112		1,599,001	199,366	1,352,218	2,374,682		161,798
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		10,127,192	1,651,548	16,692	1,701,451	330,237	8,189,104	2,374,682	872,287	161,798

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

	A	B	L	M	N
1				Account Groups	
2	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) [1]		659,177		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		659,177		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		5,466,151	
17	Building & Building Improvements	230		23,621,771	
18	Site Improvements & Infrastructure	240		1,333,607	
19	Capitalized Equipment	250		4,832,731	
20	Construction in Progress	260		20,506,673	
21	Amount Available in Debt Service Funds	340			
22	Amount to be Provided for Payment on Long-Term Debt	350			36,760,000
23	**Total Capital Assets**			55,760,933	36,760,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	659,177		
34	**Total Current Liabilities**		659,177		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			36,760,000
37	**Total Long-Term Liabilities**				36,760,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			55,760,933	
41	**Total Liabilities and Fund Balance**		659,177	55,760,933	36,760,000

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES**										
4	**Local Sources**	1000	16,140,456	3,001,885	2,616,914	1,365,576	490,254	102,845	14,946	238,831	21,616
5	**Flow-Through Receipts/Revenues from One District to Another District**	2000	35,140	0		0	0				
6	**State Sources**	3000	1,230,278	0	0	834,286	0	0	0	0	0
7	**Federal Sources**	4000	574,393	0	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		17,980,267	3,001,885	2,616,914	2,199,862	490,254	102,845	14,946	238,831	21,616
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	2,490,686								
10	**Total Receipts/Revenues**		20,470,953	3,001,885	2,616,914	2,199,862	490,254	102,845	14,946	238,831	21,616
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	11,316,846				163,146				
13	**Support Services**	2000	4,458,545	2,240,090		1,925,749	415,015	16,310,306		150,711	0
14	**Community Services**	3000	15,007	0		0	1,147				
15	**Payments to Other Districts & Govermental Units**	4000	1,444,780	164,245	0	0	0	0			0
16	**Debt Service**	5000	0	0	2,616,595	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		17,235,178	2,404,335	2,616,595	1,925,749	579,308	16,310,306		150,711	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	2,490,686	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		19,725,864	2,404,335	2,616,595	1,925,749	579,308	16,310,306		150,711	0
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		745,089	597,550	319	274,113	(89,054)	(16,207,461)	14,946	88,120	21,616
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment or Abatement of the Working Cash Fund	7110									
25	Transfer of Working Cash Fund Interest	7120	5,983								
26	Transfer Among Funds	7130									
27	Transfer of Interest	7140									
28	Transfer from Capital Project Fund to O&M Fund	7150									
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund [4]	7160									
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [4]	7170									
31	**SALE OF BONDS (7200)**										
32	Principal on Bonds Sold	7210									
33	Premium on Bonds Sold	7220									
34	Accrued Interest on Bonds Sold	7230									
35	Sale or Compensation for Fixed Assets [5]	7300									
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800						0			
41	ISBE Loan Proceeds	7900									
42	Other Sources Not Classified Elsewhere	7990									
43	**Total Other Sources of Funds**		5,983	0	0	0	0	0	0	0	0
44	**OTHER USES OF FUNDS (8000)**										
45	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
46	Abolishment or Abatement of the Working Cash Fund	8110							0		
47	Transfer of Working Cash Fund Interest	8120							5,983		
48	Transfer Among Funds	8130									

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
49	Transfer of Interest	8140									
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0
53	Taxes Pledged to Pay Principal on Capital Leases	8410									
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
57	Taxes Pledged to Pay Interest on Capital Leases	8510									
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
69	Taxes Transferred to Pay for Capital Projects	8810									
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
71	Other Revenues Pledged to Pay for Capital Projects	8830									
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
74	Other Uses Not Classified Elsewhere	8990									
75	**Total Other Uses of Funds**		0	0	0	0	0	0	5,983	0	0
76	**Total Other Sources/Uses of Funds** [6]		5,983	0	0	0	0	0	(5,983)	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		751,072	597,550	319	274,113	(89,054)	(16,207,461)	8,963	88,120	21,616
78	**Fund Balances - July 1, 2009**		9,481,031	340,562	16,373	1,324,888	288,420	24,177,083	2,365,719	784,167	140,182
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
80	**Fund Balances - June 30, 2010**		10,232,103	938,112	16,692	1,599,001	199,366	7,969,622	2,374,682	872,287	161,798

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**										
5	Designated Purposes Levies (1110-1120) [7]		13,872,608	2,984,066	2,614,193	1,343,143	173,966		8,620	235,873	21,159
6	Leasing Purposes Levy [8]	1130									
7	Special Education Purposes Levy	1140	235,873								
8	FICA/Medicare Only Purposes Levies	1150					272,704				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	**Total Ad Valorem Taxes Levied By District**		14,108,481	2,984,066	2,614,193	1,343,143	446,670	0	8,620	235,873	21,159
13	**PAYMENTS IN LIEU OF TAXES**										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes [9]	1230	1,182,804				41,314				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		1,182,804	0	0	0	41,314	0	0	0	0
19	**TUITION**										
20	Regular - Tuition from Pupils or Parents (In State)	1311	8,892								
21	Regular - Tuition from Other Districts (In State)	1312	1,130								
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	4,780								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323	30,719								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		45,521								
41	**TRANSPORTATION FEES**										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412				15,480					
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				210					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					15,690					
64	**EARNINGS ON INVESTMENTS**										
65	Interest on Investments	1510	72,109	6,781	2,721	6,743	2,270	100,457	6,326	2,958	457
66	Gain or Loss on Sale of Investments	1520									
67	**Total Earnings on Investments**		72,109	6,781	2,721	6,743	2,270	100,457	6,326	2,958	457
68	**FOOD SERVICE**										
69	Sales to Pupils - Lunch	1611	548,010								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	5,142								
73	Sales to Adults	1620	15,963								
74	Other Food Service (Describe & Itemize)	1690	10,759								
75	**Total Food Service**		579,874								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**										
77	Admissions - Athletic	1711	41,829								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	5,109								
80	Book Store Sales	1730	240								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	**Total District/School Activity Income**		47,178	0							
83	**TEXTBOOK INCOME**										
84	Rentals - Regular Textbooks	1811	25,389								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	**Total Textbook Income**		25,389								
94	**OTHER REVENUE FROM LOCAL SOURCES**										
95	Rentals	1910		11,038							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930						2,388			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	28,134								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	5,040								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993	43,506								
107	Other Local Revenues (Describe & Itemize)	1999	2,420								
108	**Total Other Revenue from Local Sources**		79,100	11,038	0	0	0	2,388	0	0	0
109	**Total Receipts/Revenues from Local Sources**	**1000**	16,140,456	3,001,885	2,616,914	1,365,576	490,254	102,845	14,946	238,831	21,616
110	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
111	Flow-through Revenue from State Sources	2100	13,585								
112	Flow-through Revenue from Federal Sources	2200	21,555								
113	Other Flow-Through (Describe & Itemize)	2300									
114	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	35,140	0		0	0				
115	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
116	**UNRESTRICTED GRANTS-IN-AID**										
117	General State Aid- Sec. 18-8.05	3001	453,199								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	246,978								
121	**Total Unrestricted Grants-In-Aid**		700,177	0	0	0	0	0		0	0
122	**RESTRICTED GRANTS-IN-AID**										
123	**SPECIAL EDUCATION**										
124	Special Education - Private Facility Tuition	3100	52,774								
125	Special Education - Extraordinary	3105	205,512								
126	Special Education - Personnel	3110	204,446								
127	Special Education - Orphanage - Individual	3120	2,416								
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	478								
130	Special Education - Other (Describe & Itemize)	3199									
131	**Total Special Education**		465,626	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	**Total Career and Technical Education**		0	0			0				
141	**BILINGUAL EDUCATION**										
142	Bilingual Ed - Downstate - TPI and TBE	3305									
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	**Total Bilingual Ed**		0				0				
145	State Free Lunch & Breakfast	3360	5,084								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	26,776								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
150	**TRANSPORTATION**										
151	Transportation - Regular/Vocational	3500				237,967					
152	Transportation - Special Education	3510				596,319					
153	Transportation - Other (Describe & Itemize)	3599									
154	**Total Transportation**		0	0		834,286	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715	23,617								
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	8,998								
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	**Total Restricted Grants-In-Aid**		530,101	0	0	834,286	0	0	0	0	0
173	**Total Receipts from State Sources**	**3000**	1,230,278	0	0	834,286	0	0	0	0	0
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT**										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT**										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0
185	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE**										
186	**TITLE V**										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	**Total Title V**		0	0		0	0				
192	**FOOD SERVICE**										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	174,837								
195	Special Milk Program	4215	589								
196	School Breakfast Program	4220									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
197	Summer Food Service Admin/Program	4225									
198	Child & Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240	37,625								
200	Food Service - Other (Describe & Itemize)	4299									
201	**Total Food Service**		213,051				0				
202	**TITLE I**										
203	Title I - Low Income	4300	155,176								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	**Total Title I**		155,176	0		0	0				
212	**TITLE IV**										
213	Title IV - Safe & Drug Free Schools - Formula	4400	4,565								
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	**Total Title IV**		4,565	0		0	0				
217	**FEDERAL - SPECIAL EDUCATION**										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620									
221	Fed - Spec Education - IDEA - Room & Board	4625									
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	**Total Federal - Special Education**		0	0		0	0				
225	**CTE - PERKINS**										
226	CTE - Perkins - Title IIIE - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	**Total CTE - Perkins**		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850	75,885								
231	ARRA - Title I - Low Income	4851	36,944								
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856	15,547								
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	25,295								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds XI	4880									
259	**Total Stimulus Programs**		153,671	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909									
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	46,726								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991									
269	Medicaid Matching Funds - Fee-for-Service Program	4992									
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,204								
271	**Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State**		574,393	0	0	0	0	0		0	0
272	**Total Receipts/Revenues from Federal Sources**	**4000**	574,393	0	0	0	0	0	0	0	0
273	**Total Direct Receipts/Revenues**		17,980,267	3,001,885	2,616,914	2,199,862	490,254	102,845	14,946	238,831	21,616

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**											
5	Regular Programs	1100	6,586,051	1,666,884	27,304	344,391	9,948	765			8,635,343	8,824,530
6	Pre-K Programs	1125									0	
7	Special Education Programs (Functions 1200-1220)	1200	882,101	210,550	26,370	31,469	14,580	191,975			1,357,045	1,681,828
8	Special Education Programs Pre-K	1225									0	
9	Remedial and Supplemental Programs K-12	1250	184,871	50,638	1,025	4,431	15,503				256,468	
10	Remedial and Supplemental Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300									0	
12	CTE Programs	1400	207,224	61,751		19,341	37,717	153			326,186	393,992
13	Interscholastic Programs	1500	374,701	91,360	64,163	45,187	10,663	15,377			601,451	646,550
14	Summer School Programs	1600	30,688	6,377		13,608					50,673	50,250
15	Gifted Programs	1650	73,067	14,576		2,037					89,680	91,250
16	Driver's Education Programs	1700									0	
17	Bilingual Programs	1800									0	
18	Truant Alternative & Optional Programs	1900									0	
19	Pre-K Programs - Private Tuition	1910									0	
20	Regular K-12 Programs - Private Tuition	1911									0	
21	Special Education Programs K-12 - Private Tuition	1912									0	
22	Special Education Programs Pre-K - Tuition	1913									0	
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
25	Adult/Continuing Education Programs - Private Tuition	1916									0	
26	CTE Programs - Private Tuition	1917									0	
27	Interscholastic Programs - Private Tuition	1918									0	
28	Summer School Programs - Private Tuition	1919									0	
29	Gifted Programs - Private Tuition	1920									0	
30	Bilingual Programs - Private Tuition	1921									0	
31	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
32	**Total Instruction** [10]	**1000**	8,338,703	2,102,136	118,862	460,464	88,411	208,270	0	0	11,316,846	11,688,400
33	**SUPPORT SERVICES (ED)**											
34	**SUPPORT SERVICES - PUPILS**											
35	Attendance & Social Work Services	2110	142,131	34,476	375	1,311		48			178,341	188,978
36	Guidance Services	2120	192,860	50,296	857	646					244,659	269,182
37	Health Services	2130	111,923	16,988	47	3,344		465			132,767	144,984
38	Psychological Services	2140									0	
39	Speech Pathology & Audiology Services	2150									0	
40	Other Support Services - Pupils (Describe & Itemize)	2190			22,655	7,003					29,658	38,100
41	**Total Support Services - Pupils**	**2100**	446,914	101,760	23,934	12,304	0	513	0	0	585,425	641,244
42	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
43	Improvement of Instruction Services	2210	235,834	63,750	176,573	9,177	3,144	745			489,223	516,057
44	Educational Media Services	2220	299,241	76,590	95,380	73,291	60,811				605,313	683,105
45	Assessment & Testing	2230			14,460	31,837					46,297	67,500
46	**Total Support Services - Instructional Staff**	**2200**	535,075	140,340	286,413	114,305	63,955	745	0	0	1,140,833	1,266,662
47	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
48	Board of Education Services	2310		4,962	276,470	4,311		14,488			300,231	458,500
49	Executive Administration Services	2320	201,353	39,211	1,579	570	2,566	3,524			248,803	253,050
50	Special Area Administration Services	2330									0	
51	Tort Immunity Services	2360 - 2370									0	
52	**Total Support Services - General Administration**	**2300**	201,353	44,173	278,049	4,881	2,566	18,012	0	0	549,034	711,550
53	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
54	Office of the Principal Services	2410	822,916	225,094	15,748	31,720	535	1,893			1,097,906	1,149,909
55	Other Support Services - School Admin (Describe &	2490			5,100						5,100	8,000

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	**Total Support Services - School Administration**	2400	822,916	225,094	20,848	31,720	535	1,893	0	0	1,103,006	1,157,909
57	**SUPPORT SERVICES - BUSINESS**											
58	Direction of Business Support Services	2510	50,463	14,494	953	830	894	310			67,944	76,200
59	Fiscal Services	2520	86,150	2,447	13,444	9,946	4,396	571			116,954	141,700
60	Operation & Maintenance of Plant Services	2540				2,674					2,674	5,000
61	Pupil Transportation Services	2550									0	
62	Food Services	2560	283,766	68,823	10,118	420,349	30,072	14,943			828,071	841,800
63	Internal Services	2570			8,886		51,192				60,078	55,000
64	**Total Support Services - Business**	2500	420,379	85,764	33,401	433,799	86,554	15,824	0	0	1,075,721	1,119,700
65	**SUPPORT SERVICES - CENTRAL**											
66	Direction of Central Support Services	2610									0	
67	Planning, Research, Development, & Evaluation Services	2620									0	
68	Information Services	2630			4,526						4,526	10,000
69	Staff Services	2640									0	
70	Data Processing Services	2660									0	
71	**Total Support Services - Central**	2600	0	0	4,526	0	0	0	0	0	4,526	10,000
72	Other Support Services (Describe & Itemize)	2900									0	
73	**Total Support Services**	2000	2,426,637	597,131	647,171	597,009	153,610	36,987	0	0	4,458,545	4,907,065
74	**COMMUNITY SERVICES (ED)**	3000	15,000			7					15,007	15,500
75	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**											
76	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
77	Payments for Regular Programs	4110									0	
78	Payments for Special Education Programs	4120			18,910			1,025,493			1,044,403	35,000
79	Payments for Adult/Continuing Education Programs	4130									0	
80	Payments for CTE Programs	4140						389,301			389,301	20,000
81	Payments for Community College Programs	4170						11,076			11,076	
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
83	**Total Payments to Dist & Other Govt Units (In-State)**	4100			18,910			1,425,870			1,444,780	55,000
84	Payments for Regular Programs - Tuition	4210									0	
85	Payments for Special Education Programs - Tuition	4220									0	1,485,000
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
87	Payments for CTE Programs - Tuition	4240									0	
88	Payments for Community College Programs - Tuition	4270									0	
89	Payments for Other Programs - Tuition	4280									0	
90	Other Payments to In-State Govt Units	4290									0	
91	**Total Payments to Other District & Govt Units -Tuition (In State)**	4200						0			0	1,485,000
92	Payments for Regular Programs - Transfers	4310									0	
93	Payments for Special Education Programs - Transfers	4320									0	
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
95	Payments for CTE Programs - Transfers	4340									0	
96	Payments for Community College Program - Transfers	4370									0	
97	Payments for Other Programs - Transfers	4380									0	
98	Other Payments to In-State Govt Units - Transfers	4390									0	
99	**Total Payments to Other District & Govt Units - Transfers (In-State)**	**4300**			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
101	**Total Payments to Other District & Govt Units**	**4000**			18,910			1,425,870			1,444,780	1,540,000
102	**DEBT SERVICES (ED)**											
103	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
104	Tax Anticipation Warrants	5110									0	
105	Tax Anticipation Notes	5120									0	
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
107	State Aid Anticipation Certificates	5140									0	
108	Other Interest on Short-Term Debt	5150									0	
109	**Total Interest on Short-Term Debt**	**5100**						0			0	0
110	**Debt Services - Interest on Long-Term Debt**	**5200**									0	
111	**Total Debt Services**	**5000**						0			0	0
112	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										
113	**Total Direct Disbursements/Expenditures**		10,780,340	2,699,267	784,943	1,057,480	242,021	1,671,127	0	0	17,235,178	18,150,965
114	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										745,089	
115												
116	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
117	**SUPPORT SERVICES (O&M)**											
118	**SUPPORT SERVICES - PUPILS**											
119	Other Support Services - Pupils (Describe & Itemize)	2190									0	
120	**SUPPORT SERVICES - BUSINESS**											
121	Direction of Business Support Services	2510									0	
122	Facilities Acquisition & Construction Services	2530									0	
123	Operation & Maintenance of Plant Services	2540	976,901	212,245	243,401	736,006	71,067	470			2,240,090	2,635,590
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	**Total Support Services - Business**	**2500**	976,901	212,245	243,401	736,006	71,067	470	0	0	2,240,090	2,635,590
127	Other Support Services (Describe & Itemize)	2900									0	
128	**Total Support Services**	**2000**	976,901	212,245	243,401	736,006	71,067	470	0	0	2,240,090	2,635,590
129	**COMMUNITY SERVICES (O&M)**	**3000**									0	
130	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**											
131	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
132	Payments for Special Education Programs	4120									0	
133	Payments for CTE Programs	4140						164,245			164,245	190,000
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
135	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			164,245			164,245	190,000
136	Payments to Other Govt. Units (Out of State)	4400									0	
137	**Total Payments to Other Dist & Govt Units**	**4000**			0			164,245			164,245	190,000
138	**DEBT SERVICES (O&M)**	**5000**										
139	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
140	Tax Anticipation Warrants	5110									0	
141	Tax Anticipation Notes	5120									0	

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
143	State Aid Anticipation Certificates	5140									0	
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
145	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
146	**DEBT SERVICE - INTERST ON LONG-TERM DEBT**	**5200**									0	
147	**Total Debt Services**	**5000**						0			0	0
148	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										50,000
149	**Total Direct Disbursements/Expenditures**		976,901	212,245	243,401	736,006	71,067	164,715	0	0	2,404,335	2,875,590
150	**Excess (Deficiency) of Receipts/Revenues\Over**										597,550	
151												
152	**30 - DEBT SERVICES (DS)**											
153	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**									0	
154	**DEBT SERVICES (DS)**	**5000**										
155	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
156	Tax Anticipation Warrants	5110									0	
157	Tax Anticipation Notes	5120									0	
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
159	State Aid Anticipation Certificates	5140						2,125,919			2,125,919	2,125,920
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
161	**Total Debt Services - Interest On Short-Term Debt**	**5100**						2,125,919			2,125,919	2,125,920
162	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	490,000
163	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						490,000			490,000	
164	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**						676			676	2,000
165	**Total Debt Services**	**5000**			0			2,616,595			2,616,595	2,617,920
166	**PROVISION FOR CONTINGENCIES (DS)**	**6000**										
167	**Total Disbursements/ Expenditures**				0			2,616,595			2,616,595	2,617,920
168	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										319	
169												
170	**40 - TRANSPORTATION FUND (TR)**											
171	**SUPPORT SERVICES (TR)**											
172	**SUPPORT SERVICES - PUPILS**											
173	Other Support Services - Pupils (Describe & Itemize)	2190									0	
174	**SUPPORT SERVICES - BUSINESS**											
175	Pupil Transportation Services	2550	2,674	829	1,913,477	2,364	6,405				1,925,749	2,207,030
176	Other Support Services (Describe & Itemize)	2900									0	
177	**Total Support Services**	**2000**	2,674	829	1,913,477	2,364	6,405	0	0	0	1,925,749	2,207,030
178	**COMMUNITY SERVICES (TR)**	**3000**									0	
179	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**											
180	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
181	Payments for Regular Programs	4110									0	
182	Payments for Special Education Programs	4120									0	
183	Payments for Adult/Continuing Education Programs	4130									0	
184	Payments for CTE Programs	4140									0	
185	Payments for Community College Programs	4170									0	
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
187	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
188	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	**4400**									0	
189	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0
190	**DEBT SERVICES (TR)**											
191	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
192	Tax Anticipation Warrants	5110									0	
193	Tax Anticipation Notes	5120									0	
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
195	State Aid Anticipation Certificates	5140									0	
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
197	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
198	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
199	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0	
200	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	
201	**Total Debt Services**							0			0	0
202	**PROVISION FOR CONTINGENCIES (TR)**	**6000**										150,000
203	**Total Disbursements/ Expenditures**		2,674	829	1,913,477	2,364	6,405	0	0	0	1,925,749	2,357,030
204	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										274,113	
205												
206	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
207	**INSTRUCTION (MR/SS)**											
208	Regular Programs	1100		122,283							122,283	113,400
209	Pre-K Programs	1125									0	
210	Special Education Programs (Functions 1200-1220)	1200		28,194							28,194	8,500
211	Special Education Programs - Pre-K	1225									0	
212	Remedial and Supplemental Programs - K-12	1250		1,508							1,508	
213	Remedial and Supplemental Programs - Pre-K	1275									0	
214	Adult/Continuing Education Programs	1300									0	
215	CTE Programs	1400		2,851							2,851	3,650
216	Interscholastic Programs	1500		6,820							6,820	10,800
217	Summer School Programs	1600		1,490							1,490	1,200
218	Gifted Programs	1650									0	1,500
219	Driver's Education Programs	1700									0	
220	Bilingual Programs	1800									0	
221	Truants' Alternative & Optional Programs	1900									0	
222	**Total Instruction**	**1000**		163,146							163,146	139,050
223	**SUPPORT SERVICES (MR/SS)**	**2000**										
224	**SUPPORT SERVICES - PUPILS**											
225	Attendance & Social Work Services	2110		2,026							2,026	2,125
226	Guidance Services	2120		3,007							3,007	8,200
227	Health Services	2130		11,070							11,070	11,000
228	Psychological Services	2140									0	
229	Speech Pathology & Audiology Services	2150									0	
230	Other Support Services - Pupils (Describe & Itemize)	2190									0	
231	**Total Support Services - Pupils**	**2100**		16,103							16,103	21,325
232	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
233	Improvement of Instruction Services	2210		10,418							10,418	4,800
234	Educational Media Services	2220		43,112							43,112	38,850
235	Assessment & Testing	2230									0	
236	**Total Support Services - Instructional Staff**	**2200**		53,530							53,530	43,650

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
237	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
238	Board of Education Services	2310									0	
239	Executive Administration Services	2320		14,434							14,434	14,100
240	Service Area Administrative Services	2330									0	
241	Claims Paid from Self Insurance Fund	2361									0	
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
243	Unemployment Insurance Payments	2363									0	
244	Insurance Payments (Regular or Self-Insurance)	2364									0	
245	Risk Management and Claims Services Payments	2365									0	
246	Judgment and Settlements	2366									0	
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
248	Reciprocal Insurance Payments	2368									0	
249	Legal Services	2369									0	
250	**Total Support Services - General Administration**	**2300**		14,434							14,434	14,100
251	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
252	Office of the Principal Services	2410		50,490							50,490	49,500
253	Other Support Services - School Administration (Describe & Itemize)	2490									0	
254	**Total Support Services - School Administration**	**2400**		50,490							50,490	49,500
255	**SUPPORT SERVICES - BUSINESS**											
256	Direction of Business Support Services	2510		725							725	1,000
257	Fiscal Services	2520		18,597							18,597	21,000
258	Facilities Acquisition & Construction Services	2530									0	
259	Operation & Maintenance of Plant Services	2540		211,105							211,105	212,000
260	Pupil Transportation Services	2550		38							38	
261	Food Services	2560		49,993							49,993	52,000
262	Internal Services	2570									0	
263	**Total Support Services - Business**	**2500**		280,458							280,458	286,000
264	**SUPPORT SERVICES - CENTRAL**											
265	Direction of Central Support Services	2610									0	
266	Planning, Research, Development, & Evaluation Services	2620									0	
267	Information Services	2630									0	
268	Staff Services	2640									0	
269	Data Processing Services	2660									0	
270	**Total Support Services - Central**	**2600**		0							0	0
271	Other Support Services (Describe & Itemize)	2900									0	15,000
272	**Total Support Services**	**2000**		415,015							415,015	429,575
273	**COMMUNITY SERVICES (MR/SS)**	**3000**		1,147							1,147	5,000
274	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**											
275	Payments for Special Education Programs	4120									0	
276	Payments for CTE Programs	4140									0	
277	**Total Payments to Other Dist & Govt Units**	**4000**		0							0	0
278	**DEBT SERVICES (MR/SS)**											
279	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
280	Tax Anticipation Warrants	5110									0	
281	Tax Anticipation Notes	5120									0	
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
283	State Aid Anticipation Certificates	5140									0	
284	Other (Describe & Itemize)	5150									0	
285	**Total Debt Services - Interest**	**5000**						0			0	0
286	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										
287	**Total Disbursements/Expenditures**			579,308				0			579,308	573,625
288	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(89,054)	
289												
290	**60 - CAPITAL PROJECTS (CP)**											
291	**SUPPORT SERVICES (CP)**											
292	**SUPPORT SERVICES - BUSINESS**											
293	Facilities Acquisition and Construction Services	2530			759,355		15,550,951				16,310,306	23,057,500
294	Other Support Services (Describe & Itemize)	2900									0	
295	**Total Support Services**	**2000**	0	0	759,355	0	15,550,951	0	0	0	16,310,306	23,057,500
296	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**											
297	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
298	Payments to Other Govt Units (In-State)	4100									0	
299	Payments for Special Education Programs	4120									0	
300	Payments for CTE Programs	4140									0	
301	Other Payments to In-State Govt. Units (Describe &	4190									0	
302	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0
303	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										
304	**Total Disbursements/ Expenditures**		0	0	759,355	0	15,550,951	0	0	0	16,310,306	23,057,500
305	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(16,207,461)	
306												
307	**70 - WORKING CASH (WC)**											
308												
309	**80 - TORT FUND (TF)**											
310	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
311	Claims Paid from Self Insurance Fund	2361									0	
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
313	Unemployment Insurance Payments	2363									0	
314	Insurance Payments (Regular or Self-Insurance)	2364			10,067						10,067	
315	Risk Management and Claims Services Payments	2365									0	
316	Judgment and Settlements	2366									0	
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			45,168	482		1,706			47,356	145,500
318	Reciprocal Insurance Payments	2368									0	
319	Legal Services	2369			93,288						93,288	
320	Property Insurance (Buildings & Grounds)	2371									0	
321	Vehicle Insurance (Transporation)	2372									0	
322	**Total Support Services - General Administration**	**2000**	0	0	148,523	482	0	1,706	0	0	150,711	145,500
323	**DEBT SERVICES (TF)**	**5000**										
324	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
325	Tax Anticipation Warrants	5110									0	
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
327	Other Interest or Short-Term Debt	5150									0	
328	**Total Debt Services - Interest on Short-Term Debt**	**5000**						0			0	0
329	**PROVISIONS FOR CONTINGENCIES (TF)**	**6000**										
330	**Total Disbursements/Expenditures**		0	0	148,523	482	0	1,706	0	0	150,711	145,500
331	**Excess (Deficiency) of Receipts/Revenues Over**										88,120	
332												
333	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**											
334	**SUPPORT SERVICES (FP&S)**											
335	**SUPPORT SERVICES - BUSINESS**											
336	Facilities Acquisition & Construction Services	2530									0	
337	Operation & Maintenance of Plant Services	2540									0	
338	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0	0
339	Other Support Services (Describe & Itemize)	2900									0	
340	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0	0
341	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
343	**Total Payments to Other Dist & Govt Units**	**4000**						0			0	0
344	**DEBT SERVICES (FP&S)**											
345	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**											
346	Tax Anticipation Warrants	5110									0	
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
348	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
349	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
350	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	**5300**									0	
351	**Total Debt Service**	**5000**						0			0	0
352	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**										
353	**Total Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0	0
354	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										21,616	

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FEDERAL STIMULUS - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
1	*District's Accounting Basis is CASH*		----RECEIPTS----	-----DISBURSEMENTS-----								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	**ARRA Revenue Source Code**	**Acct #**	**ARRA Receipts**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total Expenditures**
4	**Beginning Balance July 1, 2009**		0									
5	ARRA - General State Aid	4850	75,885	75,885								75,885
6	ARRA - Title I Low Income	4851	36,944	36,944								36,944
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	15,547	15,547								15,547
12	ARRA - IDEA Part B Flow Through	4857	0									0
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	25,295	25,295								25,295
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	**Total ARRA Programs**		153,671	153,671	0	0	0	0	0	0		153,671
35	**Ending Balance June 30, 2010**		0									

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

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

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

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	A	B	C	D	E	F
1	**SCHEDULE OF AD VALOREM TAX RECEIPTS**					
2	**Description**	**Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy & Prior Levies) ***	**Taxes Received (from the 2009 Levy)**	**Taxes Received (from 2008 & Prior Levies)**	**Total Extimated Taxes (from the 2009 Levy)**	**Estimated Taxes Due (from the 2009 Levy)**
3				**(Column B - C)**		**(Column E - C)**
4	Educational	13,872,608		13,872,608	14,671,862	14,671,862
5	Operations & Maintenance	2,984,066		2,984,066	3,125,495	3,125,495
6	Debt Services **	2,614,193		2,614,193	2,685,610	2,685,610
7	Transportation	1,343,143		1,343,143	1,386,714	1,386,714
8	Municipal Retirement/Social Security	173,966		173,966	233,115	233,115
9	Capital Improvements	0		0		0
10	Working Cash	8,620		8,620	8,782	8,782
11	Tort Immunity	235,873		235,873	30,337	30,337
12	Fire Prevention & Safety	21,159		21,159	16,765	16,765
13	Leasing Levy	0		0		0
14	Special Education	235,873		235,873	241,098	241,098
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	272,704		272,704	296,982	296,982
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	21,762,205	0	21,762,205	22,696,758	22,696,758
20						
21	* *The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.*					
22	** *All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

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SCHEDULE OF SHORT-TERM DEBT

Row	Description	Outstanding Beginning 07/01/09	Issued 07/01/09 Through 06/30/10	Retired 07/01/09 Through 06/30/10	Outstanding Ending 06/30/10
3	**CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)**				
4	**Total CPPRT Notes**				0
5	**TAX ANTICIPATION WARRANTS (TAW)**				
6	Educational Fund				0
7	Operations & Maintenance Fund				0
8	Debt Services - Construction				0
9	Debt Services - Working Cash				0
10	Debt Services - Refunding Bonds				0
11	Transportation Fund				0
12	Municipal Retirement/Social Security Fund				0
13	Fire Prevention & Safety Fund				0
14	Other - (Describe & Itemize)				0
15	**Total TAWs**	0	0	0	0
16	**TAX ANTICIPATION NOTES (TAN)**				
17	Educational Fund				0
18	Operations & Maintenance Fund				0
19	Fire Prevention & Safety Fund				0
20	Other - (Describe & Itemize)				0
21	**Total TANs**	0	0	0	0
22	**TEACHERS'/EMPLOYEES' ORDERS (T/EO)**				
23	**Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)**				0
24	**GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)**				
25	**Total GSAACs (All Funds)**				0
26	**OTHER SHORT-TERM BORROWING**				
27	**Total Other Short-Term Borrowing (Describe & Itemize)**				0

SCHEDULE OF LONG-TERM DEBT

Row	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/09	Issued 7/1/09 thru 6/30/10	Difference With page 7, line 32	Retired 7/1/09 thru 6/30/10	Outstanding 6/30/10	Amount to be Provided for Payment on Long-Term Debt
31									0	
32	2006 G.O Bonds	07/01/06	14,940,000	6	4,370,000			490,000	3,880,000	3,880,000
33	2008 G.O Bonds	11/01/08	32,880,000	6	32,880,000				32,880,000	32,880,000
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			47,820,000		37,250,000	0	0	490,000	36,760,000	36,760,000

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

52 1. Working Cash Fund Bonds — 4. Fire Prevent, Safety, Environmental and Energy Bonds — 7. Other

53 2. Funding Bonds — 5. Tort Judgment Bonds — 8. Other

54 3. Refunding Bonds — 6. Building Bonds — 9. Other

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

	A B C D E	F	G	H	I	J	K
1	**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**						
2	**Description**	**Account No**	**Tort Immunity** [a]	**Special Education**	**Area Vocational Construction**	**School Facility Occupation Taxes** [b]	**Driver Education**
3	**Cash Basis Fund Balance as of July 1, 2009**						
4	**RECEIPTS:**						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		235,873			
6	Earnings on Investments	10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees	10-1970					5,040
8	School Facility Occupation Tax Proceeds	30 or 60-1983				0	
9	Driver Education	10 or 20-3370					26,776
10	Other Receipts (Describe & Itemize on tab "Itemization 32")	--					
11	Sale of Bonds	10, 20, 40 or 60-7200					
12	**Total Receipts**		0	235,873	0	0	31,816
13	**DISBURSEMENTS:**						
14	Instruction	10 or 50-1000		235,873			31,816
15	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	10, 20, 40-2360-2370					
17	**DEBT SERVICE**						
18	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400					
21	**Total Debt Services**					0	
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")	--					
23	**Total Disbursements**		0	235,873	0	0	31,816
24	**Ending Cash Basis Fund Balance as of June 30, 2010**		0	0	0	0	0
25	**Reserved Fund Balance**	714					
26	**Unreserved Fund Balance**	730	0	0	0	0	0

28	**SCHEDULE OF TORT IMMUNITY EXPENDITURES** [a]	
30	**Yes** ☐ **No** ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?	
31	If yes, list in the aggregate the following: Total Claims Payments:	
32	Total Reserve Remaining:	
33	Using the following categories, list all other Tort Immunity expenditures **not**	
34	included in line 30 above. Include the total dollar amount for each category.	
35	**Expenditures:**	
36	Workers' Compensation Act and/or Workers' Occupational Disease Act	
37	Unemployment Insurance Act	
38	Insurance (Regular or Self-Insurance)	
39	Risk Management and Claims Service	
40	Judgments/Settlements	
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	
43	Legal Services	
44	Principal and Interest on Tort Bonds	

46 [a] Schedules for Tort Immunity are to be completed **only if** expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY10 as a result of existing (restricted) fund balances
47 in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund **other** than Tort Immunity Fund (80).
48 [b] 55 ILCS 5/5-1006.7

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Schedule of Capital Outlay and Depreciation

Description of Assets	Acct #	Cost 7-1-09	Add: Additions 2009-10	Less: Deletions 2009-10	Cost 6-30-10	Life in Years	Accumulated Depreciation 7-1-09	Add: Depreciation Allowable 2009-10	Less: Depreciation Deletions 2009-10	Accumulated Depreciation 6-30-10	Balance Undepreciated 6-30-10
Works of Art & Historical Treasures	210				0					0	0
Land	220										
Non-Depreciable Land	221	5,466,151			5,466,151						5,466,151
Depreciable Land	222				0	50				0	0
Buildings	230										
Permanent Buildings	231	22,923,344	698,426		23,621,770	50	10,615,823	583,997		11,199,820	12,421,950
Temporary Buildings	232				0	25				0	0
Improvements Other than Buildings (Infrastructure)	240	1,333,607			1,333,607	20	1,167,162	66,681		1,233,843	99,764
Capitalized Equipment	250										
10 Yr Schedule	251	4,741,051	91,681		4,832,732	10	4,093,275	141,296		4,234,571	598,161
5 Yr Schedule	252				0	5				0	0
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260	5,626,501	14,880,172		20,506,673	--					20,506,673
Total Capital Assets	200	40,090,654	15,670,279	0	55,760,933		15,876,260	791,974	0	16,668,234	39,092,699
Non-Capitalized Equipment	700				0	10		0			
Allowable Depreciation								791,974			

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	A	B	C	D	E	F
1				**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)**		
2				*This schedule is completed for school districts only.*		
3						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
5						
6				**OPERATING EXPENSE PER PUPIL**		
7	**EXPENDITURES:**					
8	ED	Expenditures 15-22, L113		Total Expenditures	$	17,235,178
9	O&M	Expenditures 15-22, L149		Total Expenditures		2,404,335
10	DS	Expenditures 15-22, L167		Total Expenditures		2,616,595
11	TR	Expenditures 15-22, L203		Total Expenditures		1,925,749
12	MR/SS	Expenditures 15-22, L287		Total Expenditures		579,308
13	TORT	Expenditures 15-22, L330		Total Expenditures		150,711
14				**Total Expenditures**	$	**24,911,876**
15						
16	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**					
17						
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	15,480
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M	Revenues 9-14, L148, Col D	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L229, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125	Pre-K Programs		0
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600	Summer School Programs		50,673
39	ED	Expenditures 15-22, L19, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L20, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L21, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 15-22, L22, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L23, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L24, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L25, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L26, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L27, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L28, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L30, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L31, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000	Community Services		15,007
53	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		1,444,780
54	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		242,021
55	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment		0
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 15-22, L137, Col K	4000	Total Payments to Other Dist & Govt Units		164,245
58	O&M	Expenditures 15-22, L149, Col G	-	Capital Outlay		71,067
59	O&M	Expenditures 15-22, L149, Col I	-	Non-Capitalized Equipment		0
60	DS	Expenditures 15-22, L153, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L163, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		490,000
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 15-22, L189, Col K	4000	Total Payments to Other Dist & Govt Units		0
64	TR	Expenditures 15-22, L199, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L203, Col G	-	Capital Outlay		6,405
66	TR	Expenditures 15-22, L203, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L209, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L211, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L213, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L214, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L217, Col K	1600	Summer School Programs		1,490
72	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		1,147
73	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units		0
74						
75				**Total Deductions**	$	**2,502,315**
76				**Total Operating Expenses (Regular K-12)**		22,409,561
77				**9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)**		1,953.08
78				**Estimated OEPP**	$	**11,473.96**
79						

	A	B	C	D	E	F
1		ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)				
2		*This schedule is completed for school districts only.*				
3						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
5						
80				**PER CAPITA TUITION CHARGE**		
81						
82	**LESS OFFSETTING RECEIPTS/REVENUES:**					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$	0
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		210
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		579,874
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		47,178
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		25,389
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		11,038
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		43,506
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		465,626
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		0
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		0
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		5,084
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education		26,776
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		834,286
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		23,617
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		8,998
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		213,051
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		155,176
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		4,565
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments		52,491
161	ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905	Emergency Immigrant Assistance		0
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910	Learn & Serve America		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality		46,726
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960	Federal Charter Schools		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		0
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,204
172						
173				**Total Allowance for PCTC Computation**	$	**2,544,795**
174				**Net Operating Expense for PCTC Computation**		19,864,766
175				**Total Depreciation Allowance (from page 27, Col I)**		791,974
176				**Total Allowance for PCTC Computation**		20,656,740
177				**9 Mo ADA**		1,953.08
178				**Total Estimated PCTC**	$	**10,576.49**
179						

ESTIMATED INDIRECT COST DATA

	A / B	C	D	E	F	G	H
1	**ESTIMATED INDIRECT COST RATE DATA**						
2	**SECTION I**						
3	**Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012**						
4	***(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)***						
5	**ALL OBJECTS EXCLUDE CAPITAL OUTLAY.** With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	**Support Services - Direct Costs (1-2000) and (5-2000)**						
7	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)						
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
10	Food Services (1-2560) *Must be less than (P16, Col E-F, L62)*						
11	Value of Commodities Received for Fiscal Year 2010 *(Include the value of commodities when determining if an A-133 is required)*.						
12	Internal Services (1-2570) and (5-2570)						
13	Staff Services (1-2640) and (5-2640)						
14	Data Processing Services (1-2660) and (5-2660)						
15	**SECTION II**						
16	**Estimated Indirect Cost Rate for Federal Program Year 2012** *(Data subject to adjustment for "carry-forward" or "termination benefit" totals)*						
17			**Restricted Program**		**Unrestricted Program**		
18		**Function**	**Indirect Costs**	**Direct Costs**	**Indirect Costs**	**Direct Costs**	
19	**Instruction**	1000		11,391,581		11,391,581	
20	**Support Services:**						
21	Pupil	2100		601,528		601,528	
22	Instructional Staff	2200		1,130,408		1,130,408	
23	General Admin.	2300		711,613		711,613	
24	School Admin	2400		1,152,961		1,152,961	
25	**Business:**						
26	Direction of Business Spt. Srv.	2510	67,775	0	67,775	0	
27	Fiscal Services	2520	131,155	0	131,155	0	
28	Oper. & Maint. Plant Services	2540		2,382,802	2,382,802	0	
29	Pupil Transportation	2550		1,919,382		1,919,382	
30	Food Services	2560		847,992		847,992	
31	Internal Services	2570	8,886	0	8,886	0	
32	**Central:**						
33	Direction of Central Spt. Srv.	2610		0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	
35	Information Services	2630		4,526		4,526	
36	Staff Services	2640	0	0	0	0	
37	Data Processing Services	2660	0	0	0	0	
38	**Other:**	2900		0		0	
39	**Community Services**	3000		16,154		16,154	
40	**Total**		207,816	20,158,947	2,590,618	17,776,145	
41			**Restricted Rate**		**Unrestricted Rate**		
42			Total Indirect Costs:	207,816	Total Indirect costs:	2,590,618	
43			Total Direct Costs:	20,158,947	Total Direct Costs:	17,776,145	
44			=	**1.03%**	=	**14.57%**	
45							

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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: Coal City Community Unit School Distric
RCDT Number: 24-032-0010-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	248,803		248,803	251,000		251,000
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	5,100		5,100	8,000		8,000
4. Direction of Business Support Services	2510	67,944	0	67,944	76,150		76,150
5. Internal Services	2570	60,078		60,078	30,000		30,000
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		381,925	0	381,925	365,150	0	365,150
9. Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)							-4%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2010" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2010.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2011" agree with the amounts on the budget adopted by the Board of Education.

(Date) Signature of Superintendent

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

☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 115 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report, postmarked by January 7, 2011 to ensure inclusion in the March 1, 2011 report, or postmarked by August 12, 2011 to ensure inclusion in the October 1, 2011 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.

☐ The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

1. Rev Tab 9-14 Col C Line 72: $5,142 Milk Revenue
2. Rev Tab 9-14 Col C Line 74: $10,759 Café Misc. Income
3. Rev Tab 9-14 Col C Line 107: $2,420 Other Local Income
4. Rev Tab 9-14 Col C Line 120: $246,978 Other Unrestricted Revenue
5. Rev Tab 9-14 Col C Line 270: $1,991 Other Federal Revenue

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Reference Pages.

[1] Do not enter negative numbers. Reports with negative numbers will be returned for correction.

[2] GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.

[3] Equals Line 8 minus Line 17

[4] Requires notification to the county clerk to abate an equal amount from taxes next extended.

[5] Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 2-3.12 and 17-2.11 of the School Code.

[6] Equals Line 43 minus Line 60.

[7] Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

[8] Educational Fund (10) - Computer Technology only.

[9] Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

[10] Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

[11] Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).

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

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

Audit Checklist

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

1. The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriatly by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations
4. All Other accounts and functions labeled "(describe & itemize) are properly noted on the "Itemization 32" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	CASH
Are Federal Expenditures greater than $500,000?	OK
Is all A133 information completed and enclosed?	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C42.	OK
Fund 20, Cell D13 must = Cell D42.	OK
Fund 30, Cell E13 must = Cell E42.	OK
Fund 40, Cell F13 must = Cell F42.	OK
Fund 50, Cell G13 must = Cell G42.	OK
Fund 60, Cell H13 must = Cell H42.	OK
Fund 70, Cell I13 must = Cell I42.	OK
Fund 80, Cell J13 must = Cell J42.	OK
Fund 90, Cell K13 must = Cell K42.	OK
Agency Fund, Cell L13 must = Cell L42.	OK
General Fixed Assets, Cell M23 must = Cell M42.	OK
General Long-Term Debt, Cell N23 must = Cell N42.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C80.	OK
Fund 20, Cells D38+D39 must = Cell D80.	OK
Fund 30, Cells E38+E39 must = Cell E80	OK
Fund 40, Cells F38+F39 must = Cell F80.	OK
Fund 50, Cells G38+G39 must = Cell F80.	OK
Fund 60, Cells H38+H39 must = Cell H80.	OK
Fund 70, Cells I38+I39 must = Cell I80.	OK
Fund 80, Cells J38+J39 must = Cell J65.	OK
Fund 90, Cells K 38+39 must = Cell K80.	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C32:F32, H32:L32).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds, Cells C26:L26 must = Acct 8130 Transfer Among Funds, Cells C48:L48	OK
Acct 7140 - Transfer of Interest, Cells C27:L27 must = Acct 8140 Transfer of Interest, Cells C49:L49.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C41:L41) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C58:L58)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38,D38 & F38 must be => Tort Immunity, Page 26, Cell G25.	OK
Reserved Fund Balance, Page 5, Cells C38,D38,F38 & G38 must be => Special Education, Page 26, Cell H25.	OK
Reserved Fund Balance, Page 5, Cells D38:H38) must be >= Area Vocational Construction, Page 26, Cell I25.	OK
Reserved Fund Balance, Page 5, Cells D38:E38, H38 must be >= School Facility Occupation Taxes, Page 26, Cell J25.	OK
Reserve Fund Balance, Page 5, Cells C38,D38,G38,H38 must be >= Drivers Education, Page 26, Cell K25.	OK
12. Page 28: The 9 Month ADA must be entered on Line 78.	OK
13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER	
Coal City Community Unit School Dist	**24-032-0010-26**	**065-029342**	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Kent Bugg		NAME AND ADDRESS OF AUDIT FIRM **Echols, Mack & Associates, P.C.** **116 E. Washington Street; Suite One** **Morris**	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) **100 S. Baima** **Coal City** **60416**		E-MAIL ADDRESS tawnya@echolsmack.com NAME OF AUDIT SUPERVISOR **Tawnya Mack**	
		CPA FIRM TELEPHONE NUMBER **(815) 942-3306**	FAX NUMBER **(815) 942-9430**

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)

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Coal City Community Unit School District No. 1
24-032-0010-26
A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

1. **Signed** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language** as mandated in SAS 112 and other pronouncements.
3. ALL Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
   - For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
   Programs funded through ARRA are identified separately in SEFA
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
   - Verify or reconcile on reconciliation worksheet.
6. The value of **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (IND COST INFO 30) on Line 12.
   It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299.
   Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES.**
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

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

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

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

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Coal City Community Unit School District No. 1
24-032-0010-26

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	$ 574,393
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	21,555
Value of Commodities Indirect Cost Info 30, Line 11		-
Less: Medicaid Fee-for-Service Revenues 9-14, Line 268	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		$ 595,948

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES	$ 595,948

Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	$ 595,948

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	$ 595,948
DIFFERENCE:	$ -

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Coal City Community Unit School District No. 1
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/08-6/30/09 (C)	Receipts/Revenues Year 7/1/09-6/30/10 (D)	Expenditure/Disbursements[4] Year 7/1/08-6/30/09 (E)	Expenditure/Disbursements[4] Year 7/1/09-6/30/10 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
U.S. Department of Education:									
Passed Through Illinois State Board of Education:									
National School Lunch Program - 2010	10.555	2010-4210		144,730		144,730			125,000
National School Lunch Program - 2009	10.555	2009-4210	122,288	30,107	122,288	30,107		152,395	
Special Milk Program - 2010	10.556	2010-4215		500		500			1,000
Special Milk Program - 2009	10.556	2009-4215	438	89	438	89		527	
Title I - Low Income - 2010	84.010A	2010-4300		144,335		144,335		144,335	141,571
Title I - Low Income - 2009	84.010A	2009-4300	127,966	10,841	127,966	10,841		138,807	
Title IV - Safe & Drug Free Sch - Formula	84.186A	2010-4400		4,565		4,419	146	4,565	4,790
ARRA General State Aid - Education SFSF	84.394A	2010-4850		75,885		75,885		75,885	
ARRA - Title I - Low Income	84.389A	2010-4851		36,944		36,944			57,900
ARRA - Federal Special Ed - Preschool Flow Through	84.392A	2010-4856		15,547		15,547		15,547	
ARRA - General State Aid - Government SFSF	84.397A	2010-4870		25,295		25,295		25,295	
Title II - Teacher Quality	84.367A	2010-4932		46,726		46,726			46,726
Technology - Enhancing Education	84.318X	2010-4971		1,204		1,204		1,204	

• (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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Coal City Community Unit School District No. 1
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/08-6/30/09 (C)	Receipts/Revenues Year 7/1/09-6/30/10 (D)	Expenditure/Disbursements[4] Year 7/1/08-6/30/09 (E)	Expenditure/Disbursements[4] Year 7/1/09-6/30/10 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
U.S. Department of Education (Continued):									
Passed Through IL State Board of Education (Continued):									
ISBE Lanter Commodities	10.555/10.553	2010-4240		29,569		29,569		29,569	
DoD Fruits & Vegetables	10.555/10.553	2010-4240		8,056		8,056		8,056	
U.S. Department of Health & Human Services:									
Passed Through IL Healthcare & Family Services:									
Medicaid Program Administration	93.778	2010-4991		21,555		21,555		21,555	8,000
Total Federal Awards			250,692	595,948	250,692	595,802	146	617,740	384,987

• (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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Coal City Community Unit School District No. 1

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2010

Note 1: Basis of Presentation[5]

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Coal City Community Unit District #1 and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Subrecipients[6]

Of the federal expenditures presented in the schedule, Coal City Community Unit District #1 provided federal awards to subrecipients as follows:

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

[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

Coal City Community Unit School District No. 1
24-032-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF **MAJOR** PROGRAMS:[8]

CFDA NUMBER(S)[9]	NAME OF FEDERAL PROGRAM or CLUSTER[10]
10.555	National School Lunch Program
84.010A	Title I - Low Income
84.394A	ARRA General State Aid - Education SFSF

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

Auditee qualified as low-risk auditee? X YES ___ NO

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

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

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

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

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Coal City Community Unit School District No. 1
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**[11] 2. **THIS FINDING IS:** ☐ New ☐ Repeat from Prior Year?
Year originally reported?

3. **Criteria or specific requirement**

4. **Condition**

5. **Context12**

6. **Effect**

7. **Cause**

8. **Recommendation**

9. **Management's response**[13]

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

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

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

[13] See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

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Coal City Community Unit School District No. 1
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] ______ **2. THIS FINDING IS:** ☐ New ☐ Repeat from Prior year?
Year originally reported? ______

3. Federal Program Name and Year: ______

4. Project No.: ______ **5. CFDA No.:** ______

6. Passed Through: ______

7. Federal Agency: ______

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

9. Condition[15]

10. Questioned Costs[16]

11. Context[17]

12. Effect

13. Cause

14. Recommendation

15. Management's response[18]

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

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

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

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Coal City Community Unit School District No. 1
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2010

Finding Number	Condition	Current Status[20]

NONE

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

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

[20] Current Status should include one of the following:

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

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Coal City Community Unit School District No. 1
24-032-0010-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS[21]
Year Ending June 30, 2010

<u>Corrective Action Plan</u>

Finding No.:

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [person responsible for implementation]

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

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