

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

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

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

☒ School District  
☐ Joint Agreement

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on inside of this page.)</i>	<b><u>Accounting Basis:</u></b> <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	<b><u>Certified Public Accountant Information</u></b>	
School District/Joint Agreement Number: <b>56099207U26</b>		Name of Auditing Firm: <b>GASSENSMITH &amp; ASSOCIATES, LTD.</b>	
County Name: <b>WILL</b>		Name of Audit Supervisor: <b>JILL E. GASSENSMITH</b>	
Name of School District/Joint Agreement: <b>PEOTONE COMMUNITY UNIT SCHOOL DISTRICT 207U</b>		Address: <b>323 SPRINGFIELD AVE</b>	
Address: <b>212 WEST WILSON</b>	<b><u>Filing Status:</u></b> <b><u>Submit electronic AFR directly to ISBE</u></b>	City: <b>JOLIET</b>	State: <b>IL</b>
City: <b>PEOTONE</b>	Click on the Link to Submit: <a href="#">Send ISBE a File</a>	Zip Code: <b>60435</b>	
Email Address:		Phone Number: <b>815-744-6200</b>	Fax Number: <b>815-744-3822</b>
Zip Code: <b>60468</b>		IL Registration Number: <b>060-001507</b>	
		Email Address: <a href="mailto:jille@gassensmith.com">jille@gassensmith.com</a>	
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<b><u>A-133 Single Audit Status:</u></b> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any findings issued?	ISBE Use Only	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):	
Email Address:	Email Address:	Email Address:	
Telephone: <b>708-258-0991</b>	Telephone:	Telephone:	Fax Number:
Fax Number:	Fax Number:	Fax Number:	
Signature & Date:	Signature & Date:	Signature & Date:	

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

**ISBE Form SD50-35/JA50-60 (06/10)**

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## INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

### Submit AFR Electronically

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

[Attachment Manager Link](#)

**Note:** CD/Disk no longer accepted.

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

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

### Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.  
**Note:** School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
  - 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
- \* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.  
[Single Audit Act A-133](#)

## AUDITOR'S QUESTIONNAIRE

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

### PART A - FINDINGS

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

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

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

### PART C - OTHER ISSUES

- ☐ 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- ☐ 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- ☒ 21. Check this box If the district is subject to the Property Tax Extension Limitation Law. Effective Date: 12/1/1999  
mm/dd/yyyy

**Comments Applicable to the Auditor's Questionnaire:**

**Gassensmith & Associates, Ltd.**

*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*

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2009</b>				Equalized Assessed Valuation (EAV):				396,004,685				
8													
9	<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>		<b>Working Cash</b>				
10	Rate(s): 0.017224		+ 0.002981		+ 0.001175		= 0.021380		0.000260				
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	<b>Receipts/Revenues</b>			<b>Disbursements/ Expenditures</b>			<b>Excess/ (Deficiency)</b>			<b>Fund Balance</b>			
16	15,587,856			17,835,674			(2,247,818)			3,062,395			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22	<b>CPPRT Notes</b>		<b>TAWs</b>		<b>TANs</b>		<b>TO/EMP. Orders</b>		<b>GSA Certificates</b>				
23	0		+ 1,500,000		+ 0		+ 0		+ 0				
24	<b>Other</b>		<b>Total</b>										
25	0		= 1,500,000										
26	** The numbers shown are the sum of entries on page 25.												
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,				54,648,647							
32	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)				Acct								
37	Outstanding:.....				511		27,073,403						
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q
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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](http://www.isbe.net/sfms/p/profile.htm)

**District Name:** PEOTONE COMMUNITY UNIT SCHOOL DISTRICT 207U  
**District Code:** 56099207U26  
**County Name:** WILL

**1. Fund Balance to Revenue Ratio:**

Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>3</b>
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80)	Funds 10, 20, 40, & 70,	3,062,395.00	0.197	<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20	15,544,724.00		<b>Value</b>	1.05
		(43,132.00)			

**2. Expenditures to Revenue Ratio:**

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>2</b>
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80)	Funds 10, 20, 40 & 70,	17,835,674.00	1.147	<b>Adjustment</b>	0
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20	15,544,724.00		<b>Weight</b>	0.35
Possible Adjustment:		(43,132.00)		<b>Value</b>	0.70

**3. Days Cash on Hand:**

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>3</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	4,562,395.00	92.08	<b>Weight</b>	0.10
		49,543.54		<b>Value</b>	0.30

**4. Percent of Short-Term Borrowing Maximum Remaining:**

Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	1,500,000.00	79.15	<b>Weight</b>	0.10
		7,196,593.14		<b>Value</b>	0.40

**5. Percent of Long-Term Debt Margin Remaining:**

Long-Term Debt Outstanding (P3, Cell H37)		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>
Total Long-Term Debt Allowed (P3, Cell H31)		27,073,403.00	50.45	<b>Weight</b>	0.10
		54,648,646.53		<b>Value</b>	0.30

**Total Profile Score: 2.75 \***

**Estimated 2010 Financial Profile Designation: WARNING**

\* 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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) <sup>1</sup>		3,557,304	636,635	1,854,894	213,883	0		154,573	6,821	4,109
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		3,557,304	636,635	1,854,894	213,883	0	0	154,573	6,821	4,109
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	1,500,000								
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		1,500,000	0	0	0	0	0	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			1,854,894		0			6,821	4,109
39	Unreserved Fund Balance	730	2,057,304	636,635		213,883			154,573		
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		3,557,304	636,635	1,854,894	213,883	0	0	154,573	6,821	4,109

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) <sup>1</sup>		202,494		
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		202,494		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,973,996	
17	Building & Building Improvements	230		29,237,294	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		7,427,244	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			1,854,894
22	Amount to be Provided for Payment on Long-Term Debt	350			25,218,509
23	Total Capital Assets			39,638,534	27,073,403
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	202,494		
34	Total Current Liabilities		202,494		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			27,073,403
37	Total Long-Term Liabilities				27,073,403
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			39,638,534	
41	Total Liabilities and Fund Balance		202,494	39,638,534	27,073,403

**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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	<b>RECEIPTS/REVENUES</b>									
4	Local Sources	1000	7,802,020	1,238,820	4,025,283	465,076	594,150	0	101,875	71,821
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0			
6	State Sources	3000	3,481,591	0	0	1,216,450	0	0	0	0
7	Federal Sources	4000	1,282,024	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		12,565,635	1,238,820	4,025,283	1,681,526	594,150	0	101,875	71,821
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,986,240							
10	Total Receipts/Revenues		14,551,875	1,238,820	4,025,283	1,681,526	594,150	0	101,875	71,821
11	<b>DISBURSEMENTS/EXPENDITURES</b>									
12	Instruction	1000	10,086,754				275,864			
13	Support Services	2000	3,148,418	1,633,288		1,654,231	348,068	0		65,000
14	Community Services	3000	0	0		0	0			
15	Payments to Other Districts & Governmental Units	4000	1,312,983	0	0	0	0	0		
16	Debt Service	5000	0	0	4,222,145	0	0			0
17	Total Direct Disbursements/Expenditures		14,548,155	1,633,288	4,222,145	1,654,231	623,932	0		65,000
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,986,240	0	0	0	0	0		0
19	Total Disbursements/Expenditures		16,534,395	1,633,288	4,222,145	1,654,231	623,932	0		65,000
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(1,982,520)	(394,468)	(196,862)	27,295	(29,782)	0	101,875	6,821
21	<b>OTHER SOURCES/USES OF FUNDS</b>									
22	<b>OTHER SOURCES OF FUNDS (7000)</b>									
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>									
24	Abolishment or Abatement of the Working Cash Fund	7110								
25	Transfer of Working Cash Fund Interest	7120								
26	Transfer Among Funds	7130		400,000						
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 <sup>4</sup>	7160								
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>4</sup>	7170								
31	<b>SALE OF BONDS (7200)</b>									
32	Principal on Bonds Sold	7210	4,800,000		3,415,000					
33	Premium on Bonds Sold	7220								
34	Accrued Interest on Bonds Sold	7230								
35	Sale or Compensation for Fixed Assets <sup>5</sup>	7300								
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			36,597					
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			6,535					
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	12,899							
43	Total Other Sources of Funds		4,812,899	400,000	3,458,132	0	0	0	0	0
44	<b>OTHER USES OF FUNDS (8000)</b>									
45	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>									
46	Abolishment or Abatement of the Working Cash Fund	8110							0	
47	Transfer of Working Cash Fund Interest	8120							0	



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

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
48	Transfer Among Funds	8130	400,000							
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								
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170								
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	36,597							
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	6,535							
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	2,400,000		3,415,000					
75	<b>Total Other Uses of Funds</b>		2,843,132	0	3,415,000	0	0	0	0	0
76	<b>Total Other Sources/Uses of Funds <sup>6</sup></b>		1,969,767	400,000	43,132	0	0	0	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(12,753)	5,532	(153,730)	27,295	(29,782)	0	101,875	6,821
78	<b>Fund Balances - July 1, 2009</b>		2,070,057	631,103	2,008,624	186,588	29,782	0	52,698	0
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
80	<b>Fund Balances - June 30, 2010</b>		2,057,304	636,635	1,854,894	213,883	0	0	154,573	6,821

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

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

	A	B	K
1			(90)
2	Description	Acct #	Fire Prevention & Safety
48	Transfer Among Funds	8130	
49	Transfer of Interest	8140	
50	Transfer from Capital Project Fund to O&M Fund	8150	
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160	0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170	0
53	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	<b>Total Other Uses of Funds</b>		0
76	<b>Total Other Sources/Uses of Funds <sup>6</sup></b>		0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		31
78	<b>Fund Balances - July 1, 2009</b>		4,078
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
80	<b>Fund Balances - June 30, 2010</b>		4,109

**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
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		6,753,951	1,161,570	4,025,043	460,320	169,110		101,856	71,821	
6	Leasing Purposes Levy <sup>8</sup>	1130	96,632								
7	Special Education Purposes Levy	1140	72,478								
8	FICA/Medicare Only Purposes Levies	1150					145,605				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		6,923,061	1,161,570	4,025,043	460,320	314,715	0	101,856	71,821	0
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	221,787				279,333				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		221,787	0	0	0	279,333	0	0	0	0
19	<b>TUITION</b>										
20	Regular - Tuition from Pupils or Parents (In State)	1311	19,800								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	96,132								
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	<b>Total Tuition</b>		115,932								
41	<b>TRANSPORTATION FEES</b>										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413				4,630					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 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
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					4,630					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	13,501	4,426	240	86	102		19		31
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		13,501	4,426	240	86	102	0	19	0	31
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	308,494								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		308,494								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	28,516								
78	Admissions - Other (Describe & Itemize)	1719	39,185								
79	Fees	1720	57,721								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		125,422	0							
83	<b>TEXTBOOK INCOME</b>										
84	Rentals - Regular Textbooks	1811	69,691								
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	<b>Total Textbook Income</b>		69,691								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		27,479							
96	Contributions and Donations from Private Sources	1920		44,767							
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	12,665								
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									
107	Other Local Revenues (Describe & Itemize)	1999	11,467	578		40					
108	<b>Total Other Revenue from Local Sources</b>		24,132	72,824	0	40	0	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	7,802,020	1,238,820	4,025,283	465,076	594,150	0	101,875	71,821	31
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid- Sec. 18-8.05	3001	2,419,963								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		2,419,963	0	0	0	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	177,898								
125	Special Education - Extraordinary	3105	203,143								
126	Special Education - Personnel	3110	434,888								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		815,929	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
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	<b>Total Career and Technical Education</b>		0	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305									
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Ed</b>		0				0				
145	State Free Lunch & Breakfast	3360	2,953								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	15,848								
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	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500				548,811					
152	Transportation - Special Education	3510				667,639					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		1,216,450	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	193,606								
159	Reading Improvement Block Grant	3715	24,371								
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	8,921								
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	<b>Total Restricted Grants-In-Aid</b>		1,061,628	0	0	1,216,450	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	3000	3,481,591	0	0	1,216,450	0	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE</b>										
186	<b>TITLE V</b>										
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	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	83,778								
195	Special Milk Program	4215	9,057								

**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
196	School Breakfast Program	4220									
197	Summer Food Service Admin/Program	4225									
198	Child & Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		92,835				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	177,787								
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	<b>Total Title I</b>		177,787	0		0	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	4,473								
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		4,473	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
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	270,776								
221	Fed - Spec Education - IDEA - Room & Board	4625	3,063								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal - Special Education</b>		273,839	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title IIIE - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850	402,593								
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
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									



**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
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	133,643								
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	<b>Total Stimulus Programs</b>		536,236	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	47,157								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	61,584								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	73,567								
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	14,546								
271	<b>Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State</b>		1,282,024	0	0	0	0	0		0	0
272	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	1,282,024	0	0	0	0	0	0	0	0
273	<b>Total Direct Receipts/Revenues</b>		12,565,635	1,238,820	4,025,283	1,681,526	594,150	0	101,875	71,821	31

**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
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	4,883,254	1,414,225	142,793	197,363	6,464	1,000	8,702		6,653,801	7,028,781
6	Pre-K Programs	1125	242,933	55,346	6,446	13,861		320	944		319,850	326,400
7	Special Education Programs (Functions 1200-1220)	1200	1,961,794	461,218	30,267	35,646					2,488,925	2,581,600
8	Special Education Programs Pre-K	1225									0	
9	Remedial and Supplemental Programs K-12	1250	339								339	
10	Remedial and Supplemental Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300									0	
12	CTE Programs	1400	147,171	30,850	199	10,082			500		188,802	191,700
13	Interscholastic Programs	1500	146,295	35,494	106,557	38,233					326,579	357,600
14	Summer School Programs	1600									0	
15	Gifted Programs	1650	86,977	21,215		266					108,458	102,850
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 Progs - Private Tuition	1922									0	
32	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>7,468,763</b>	<b>2,018,348</b>	<b>286,262</b>	<b>295,451</b>	<b>6,464</b>	<b>1,320</b>	<b>10,146</b>	<b>0</b>	<b>10,086,754</b>	<b>10,588,931</b>
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110									0	
36	Guidance Services	2120	132,495	31,939	23,850	2,500					190,784	184,600
37	Health Services	2130	59,709	6,625		4,919					71,253	108,000
38	Psychological Services	2140									0	
39	Speech Pathology & Audiology Services	2150									0	
40	Other Support Services - Pupils (Describe & Itemize)	2190				4,410					4,410	8,000
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>192,204</b>	<b>38,564</b>	<b>23,850</b>	<b>11,829</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>266,447</b>	<b>300,600</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	556,122	66,902	19,055	164,633	653	942			808,307	949,245
44	Educational Media Services	2220	50,837	11,831		30,929					93,597	97,000
45	Assessment & Testing	2230									0	
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>606,959</b>	<b>78,733</b>	<b>19,055</b>	<b>195,562</b>	<b>653</b>	<b>942</b>	<b>0</b>	<b>0</b>	<b>901,904</b>	<b>1,046,245</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310	37,624	45	56,000			29,500			123,169	139,250
49	Executive Administration Services	2320	112,500	13,031	1,384	1,500					128,415	131,800
50	Special Area Administration Services	2330									0	
51	Tort Immunity Services	2360 - 2370									0	
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>150,124</b>	<b>13,076</b>	<b>57,384</b>	<b>1,500</b>	<b>0</b>	<b>29,500</b>	<b>0</b>	<b>0</b>	<b>251,584</b>	<b>271,050</b>
53	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54	Office of the Principal Services	2410	426,078	245,059	1,664	64					672,865	680,850
55	Other Support Services - School Admin (Describe & Itemize)	2490									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	<b>Total Support Services - School Administration</b>	<b>2400</b>	426,078	245,059	1,664	64	0	0	0	0	672,865	680,850
57	<b>SUPPORT SERVICES - BUSINESS</b>											
58	Direction of Business Support Services	2510	78,184	5,441	457	959		438	2,000		87,479	91,500
59	Fiscal Services	2520	101,051	20,153	900	6,676					128,780	137,600
60	Operation & Maintenance of Plant Services	2540			17,661						17,661	28,000
61	Pupil Transportation Services	2550									0	
62	Food Services	2560	159,914	18,227	1,136	198,542					377,819	418,200
63	Internal Services	2570									0	
64	<b>Total Support Services - Business</b>	<b>2500</b>	339,149	43,821	20,154	206,177	0	438	2,000	0	611,739	675,300
65	<b>SUPPORT SERVICES - CENTRAL</b>											
66	Direction of Central Support Services	2610									0	
67	Planning, Research, Development, & Evaluation Services	2620									0	
68	Information Services	2630	199,229	23,670	14,910	179,479	6,352				423,640	444,700
69	Staff Services	2640									0	
70	Data Processing Services	2660									0	
71	<b>Total Support Services - Central</b>	<b>2600</b>	199,229	23,670	14,910	179,479	6,352	0	0	0	423,640	444,700
72	Other Support Services (Describe & Itemize)	2900						20,239			20,239	2,000
73	<b>Total Support Services</b>	<b>2000</b>	1,913,743	442,923	137,017	594,611	7,005	51,119	2,000	0	3,148,418	3,420,745
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0	
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
76	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
77	Payments for Regular Programs	4110									0	
78	Payments for Special Education Programs	4120			1,137,823						1,137,823	1,035,000
79	Payments for Adult/Continuing Education Programs	4130									0	
80	Payments for CTE Programs	4140			175,160						175,160	180,000
81	Payments for Community College Programs	4170									0	
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
83	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>			1,312,983			0			1,312,983	1,215,000
84	Payments for Regular Programs - Tuition	4210									0	
85	Payments for Special Education Programs - Tuition	4220									0	
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
87	Payments for CTE Programs - Tuition	4240									0	
88	Payments for Community College Programs - Tuition	4270									0	
89	Payments for Other Programs - Tuition	4280									0	
90	Other Payments to In-State Govt Units	4290									0	
91	<b>Total Payments to Other District &amp; Govt Units -Tuition (In State)</b>	<b>4200</b>						0			0	0
92	Payments for Regular Programs - Transfers	4310									0	
93	Payments for Special Education Programs - Transfers	4320									0	
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 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	<b>Total Payments to Other District &amp; Govt Units - Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			1,312,983			0			1,312,983	1,215,000
102	<b>DEBT SERVICES (ED)</b>											
103	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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	40,000
109	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	40,000
110	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>									0	
111	<b>Total Debt Services</b>	<b>5000</b>						0			0	40,000
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										18,300
113	<b>Total Direct Disbursements/Expenditures</b>		9,382,506	2,461,271	1,736,262	890,062	13,469	52,439	12,146	0	14,548,155	15,282,976
114	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,982,520)	
115												
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
117	<b>SUPPORT SERVICES (O&amp;M)</b>											
118	<b>SUPPORT SERVICES - PUPILS</b>											
119	Other Support Services - Pupils (Describe & Itemize)	2190									0	
120	<b>SUPPORT SERVICES - BUSINESS</b>											
121	Direction of Business Support Services	2510									0	
122	Facilities Acquisition & Construction Services	2530							300		300	
123	Operation & Maintenance of Plant Services	2540	570,389	114,313	428,412	436,286	76,005	7,583			1,632,988	1,781,580
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	<b>Total Support Services - Business</b>	<b>2500</b>	570,389	114,313	428,412	436,286	76,005	7,583	300	0	1,633,288	1,781,580
127	Other Support Services (Describe & Itemize)	2900									0	
128	<b>Total Support Services</b>	<b>2000</b>	570,389	114,313	428,412	436,286	76,005	7,583	300	0	1,633,288	1,781,580
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>											
131	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
132	Payments for Special Education Programs	4120									0	
133	Payments for CTE Programs	4140									0	
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
135	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400									0	
137	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
138	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
139	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
140	Tax Anticipation Warrants	5110									0	
141	Tax Anticipation Notes	5120									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
146	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
147	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
148	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										10,000
149	<b>Total Direct Disbursements/Expenditures</b>		570,389	114,313	428,412	436,286	76,005	7,583	300	0	1,633,288	1,791,580
150	<b>Excess (Deficiency) of Receipts/Revenues\Over</b>										(394,468)	
151												
152	<b>30 - DEBT SERVICES (DS)</b>											
153	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0	
154	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
155	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
156	Tax Anticipation Warrants	5110									0	
157	Tax Anticipation Notes	5120									0	
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
159	State Aid Anticipation Certificates	5140									0	
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
161	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
162	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						1,241,376			1,241,376	1,150,400
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>										
163								2,968,597			2,968,597	2,890,000
164	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						12,172			12,172	
165	<b>Total Debt Services</b>	<b>5000</b>						4,222,145			4,222,145	4,040,400
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										11,700
167	<b>Total Disbursements/ Expenditures</b>							4,222,145			4,222,145	4,052,100
168	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(196,862)	
169												
170	<b>40 - TRANSPORTATION FUND (TR)</b>											
171	<b>SUPPORT SERVICES (TR)</b>											
172	<b>SUPPORT SERVICES - PUPILS</b>											
173	Other Support Services - Pupils (Describe & Itemize)	2190									0	
174	<b>SUPPORT SERVICES - BUSINESS</b>											
175	Pupil Transportation Services	2550	798,235	34,158	70,758	372,884	376,985	1,211			1,654,231	1,750,162
176	Other Support Services (Describe & Itemize)	2900									0	
177	<b>Total Support Services</b>	<b>2000</b>	798,235	34,158	70,758	372,884	376,985	1,211	0	0	1,654,231	1,750,162
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	
179	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>											
180	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
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) <sup>11</sup>	5300									0	
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										2,000
203	Total Disbursements/ Expenditures		798,235	34,158	70,758	372,884	376,985	1,211	0	0	1,654,231	1,752,162
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										27,295	
205												
206	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		122,331							122,331	177,003
209	Pre-K Programs	1125		1,312							1,312	0
210	Special Education Programs (Functions 1200-1220)	1200		146,988							146,988	176,625
211	Special Education Programs - Pre-K	1225									0	
212	Remedial and Supplemental Programs - K-12	1250		661							661	
213	Remedial and Supplemental Programs - Pre-K	1275									0	
214	Adult/Continuing Education Programs	1300									0	
215	CTE Programs	1400		1,200							1,200	1,000
216	Interscholastic Programs	1500		2,126							2,126	4,500
217	Summer School Programs	1600									0	
218	Gifted Programs	1650		1,246							1,246	1,600
219	Driver's Education Programs	1700									0	
220	Bilingual Programs	1800									0	
221	Truants' Alternative & Optional Programs	1900									0	
222	Total Instruction	1000		275,864							275,864	360,728
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110									0	
226	Guidance Services	2120		6,417							6,417	3,000
227	Health Services	2130		9,964							9,964	12,800
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		16,381							16,381	15,800
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		4,665							4,665	2,800
234	Educational Media Services	2220		737							737	900
235	Assessment & Testing	2230									0	
236	Total Support Services - Instructional Staff	2200		5,402							5,402	3,700



**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	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
238	Board of Education Services	2310		6,233							6,233	6,930
239	Executive Administration Services	2320		1,631							1,631	1,858
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	<b>Total Support Services - General Administration</b>	<b>2300</b>		7,864							7,864	8,788
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		6,542							6,542	7,140
253	Other Support Services - School Administration (Describe & Itemize)	2490									0	
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		6,542							6,542	7,140
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510		11,712							11,712	11,800
257	Fiscal Services	2520		16,856							16,856	17,500
258	Facilities Acquisition & Construction Services	2530									0	
259	Operation & Maintenance of Plant Services	2540		89,969							89,969	103,200
260	Pupil Transportation Services	2550		130,662							130,662	132,400
261	Food Services	2560		25,094							25,094	24,700
262	Internal Services	2570									0	
263	<b>Total Support Services - Business</b>	<b>2500</b>		274,293							274,293	289,600
264	<b>SUPPORT SERVICES - CENTRAL</b>											
265	Direction of Central Support Services	2610									0	
266	Planning, Research, Development, & Evaluation Services	2620									0	
267	Information Services	2630		37,586							37,586	31,500
268	Staff Services	2640									0	
269	Data Processing Services	2660									0	
270	<b>Total Support Services - Central</b>	<b>2600</b>		37,586							37,586	31,500
271	Other Support Services (Describe & Itemize)	2900									0	
272	<b>Total Support Services</b>	<b>2000</b>		348,068							348,068	356,528
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0	
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
275	Payments for Special Education Programs	4120									0	
276	Payments for CTE Programs	4140									0	
277	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		0							0	0
278	<b>DEBT SERVICES (MR/SS)</b>											
279	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
280	Tax Anticipation Warrants	5110									0	
281	Tax Anticipation Notes	5120									0	
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
287	<b>Total Disbursements/Expenditures</b>			623,932				0			623,932	717,256
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(29,782)	
289												
290	<b>60 - CAPITAL PROJECTS (CP)</b>											
291	<b>SUPPORT SERVICES (CP)</b>											
292	<b>SUPPORT SERVICES - BUSINESS</b>											
293	Facilities Acquisition and Construction Services	2530									0	
294	Other Support Services (Describe & Itemize)	2900									0	
295	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
296	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
297	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
298	Payments to Other Govt Units (In-State)	4100									0	
299	Payments for Special Education Programs	4120									0	
300	Payments for CTE Programs	4140									0	
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
302	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
303	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
304	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	0	0	0	0	0	0
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0	
306												
307	<b>70 - WORKING CASH (WC)</b>											
308												
309	<b>80 - TORT FUND (TF)</b>											
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
311	Claims Paid from Self Insurance Fund	2361									0	
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	65,000
313	Unemployment Insurance Payments	2363									0	
314	Insurance Payments (Regular or Self-Insurance)	2364						65,000			65,000	
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									0	
318	Reciprocal Insurance Payments	2368									0	
319	Legal Services	2369									0	
320	Property Insurance (Buildings & Grounds)	2371									0	
321	Vehicle Insurance (Transportation)	2372									0	
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	0	0	0	65,000	0	0	65,000	65,000
323	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
324	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
329	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
330	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	65,000	0	0	65,000	65,000
331	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										6,821	
332												
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
334	<b>SUPPORT SERVICES (FP&amp;S)</b>											
335	<b>SUPPORT SERVICES - BUSINESS</b>											
336	Facilities Acquisition & Construction Services	2530									0	
337	Operation & Maintenance of Plant Services	2540									0	
338	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
339	Other Support Services (Describe & Itemize)	2900									0	
340	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
341	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
343	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0	0
344	<b>DEBT SERVICES (FP&amp;S)</b>											
345	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
346	Tax Anticipation Warrants	5110									0	
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
349	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
350	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300									0	
351	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
352	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
353	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
354	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										31	

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		----	-----DISBURSEMENTS-----								
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2												
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	402,593	324,292	78,302							402,594
6	ARRA - Title I Low Income	4851	0									0
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	0									0
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	133,643	133,642								133,642
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		536,236	457,934	78,302	0	0	0	0	0		536,236
35	Ending Balance June 30, 2010		0									
36												
37	1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23).											
38	used for the following non-allowable purposes:											
39	<input type="checkbox"/> Payments of maintenance costs;											
40	<input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;											
41	<input type="checkbox"/> Purchase or upgrade of vehicles;											
42	<input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;											
43	<input type="checkbox"/> Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special											
44	education and related services to children with disabilities as authorized by the IDEA Act;											
45	<input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.											
46												
47	2. If any above boxes are checked provide the total amount											
48	of questioned costs and provide an explanation below: _____											
49												
50												
51												
52												
53												
54												
55												
56												

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b>	<b>Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2009 Levy)</b>	<b>Taxes Received (from 2008 &amp; Prior Levies)  (Column B - C)</b>	<b>Total Estimated Taxes (from the 2009 Levy)</b>	<b>Estimated Taxes Due (from the 2009 Levy)  (Column E - C)</b>
3						
4	Educational	6,753,951	3,344,025	3,409,926	6,819,407	3,475,382
5	Operations & Maintenance	1,161,570	575,079	586,491	1,172,333	597,254
6	Debt Services **	4,025,043	2,017,968	2,007,075	4,114,053	2,096,085
7	Transportation	460,320	227,824	232,496	465,212	237,388
8	Municipal Retirement/Social Security	169,110	83,730	85,380	170,644	86,914
9	Capital Improvements	0		0		0
10	Working Cash	101,856	50,628	51,228	102,940	52,312
11	Tort Immunity	71,821	35,699	36,122	72,850	37,151
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	96,632	48,031	48,601	97,397	49,366
14	Special Education	72,478	35,699	36,779	73,246	37,547
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	145,605	72,047	73,558	147,680	75,633
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>13,058,386</b>	<b>6,490,730</b>	<b>6,567,656</b>	<b>13,235,762</b>	<b>6,745,032</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description		Outstanding Beginning 07/01/09	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	1,500,000		1,500,000				
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	1,500,000	0	1,500,000				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	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	School Bonds, Series 2000A	01/01/00	4,740,000	6	300,000		(270,000)	10,000	20,000	18,630
32	Limited Bonds, Series 2000C	11/01/00	2,800,000	6	555,000		(375,000)	50,000	130,000	121,093
33	Refunding School Bonds, 2000D	11/01/00	2,060,000	3	1,105,000				1,105,000	1,029,293
34	School Bonds, Series 2002A	07/15/02	8,705,000	6	5,675,000		(2,085,000)		3,590,000	3,344,036
35	Limited Refunding Bonds, Series 2002B	07/15/02	895,000	3	190,000		(190,000)		0	
36	Refunding School bonds, Series 2005	02/15/05	3,765,000	3	3,355,000				3,355,000	3,125,137
37	Refunding School Bonds, Series 2005B	09/01/05	4,305,000	3	4,305,000				4,305,000	4,010,049
38	Taxable Refunding Bonds, Series 2006C	01/15/06	1,840,000	3	1,840,000				1,840,000	1,713,935
39	Taxable Refunding School Bonds, Series 2007B	02/01/07	1,495,000	1	1,430,000				1,430,000	1,332,026
40	Limited School Bonds, Series 2007C	12/15/07	2,400,000	3	500,000			500,000	0	
41	Limited School Bonds, Series 2008A	12/01/08	2,400,000	1	2,400,000			1,750,000	650,000	605,466
42	Refunding School Bonds, Series 2008B	12/01/08	3,590,000	1	3,590,000			580,000	3,010,000	2,803,774
43	Debt Certificate, Series 2008	07/07/08	1,475,000	3	1,440,000			42,000	1,398,000	1,302,218
44	Limited Refunding Bonds, Series 2010A	02/04/10	635,000	3	0	635,000			635,000	591,494
45	Debt Certificate, Series 2010	02/04/10	2,490,000	7	0	2,490,000	(2,115,000)		375,000	349,307
46	Refunding School Bonds, Series 2010C	02/04/10	290,000	3	0	290,000			290,000	270,131
47	Taxable Limited School Bonds, Series 2010D	06/02/10	2,400,000	3	0	2,400,000			2,400,000	2,235,568
48	Taxable Refunding School Bonds, Series 2010B	02/04/10	2,400,000	3	0	2,400,000			2,400,000	2,235,568
49			48,862,000		26,685,000	8,392,000	(5,035,000)	2,968,597	27,073,403	25,218,509
50										
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	Debt Certificates						
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other							
54	3. Refunding Bonds	6. Building Bonds	9. Other							
55										

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	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			0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	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	Capital Lease	11/02/09	177,000	8	0	177,000		36,597	140,403	130,784
32									0	
33									0	
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			177,000		0	177,000	0	36,597	140,403	130,784
50										
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	Debt Certificates						
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other	Capital Lease						
54	3. Refunding Bonds	6. Building Bonds	9. Other							
55										

**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	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description</b>				<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2009</b>										
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		72,478				
6	Earnings on Investments				10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees				10-1970					12,665	
8	School Facility Occupation Tax Proceeds				30 or 60-1983				0		
9	Driver Education				10 or 20-3370					15,848	
10	Other Receipts (Describe & Itemize on tab "Itemization 32")				--						
11	Sale of Bonds				10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>					0	72,478	0	0	28,513	
13	<b>DISBURSEMENTS:</b>										
14	Instruction				10 or 50-1000		72,478			28,513	
15	Facilities Acquisition & Construction Services				20 or 60-2530						
16	Tort Immunity Services				10, 20, 40-2360-2370						
17	<b>DEBT SERVICE</b>										
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	<b>Total Debt Services</b>								0		
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")				--						
23	<b>Total Disbursements</b>					0	72,478	0	0	28,513	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2010</b>					0	0	0	0	0	
25	<b>Reserved Fund Balance</b>				714						
26	<b>Unreserved Fund Balance</b>				730	0	0	0	0	0	
27											
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
30	Yes <input type="checkbox"/> No <input type="checkbox"/> 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 <u>not</u>										
34	included in line 30 above. Include the total dollar amount for each category.										
35	<b>Expenditures:</b>										
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	<sup>a</sup> Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY10 as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).										
47											
48	<sup>b</sup> 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	<b>Schedule of Capital Outlay and Depreciation</b>											
4	Description of Assets	Acct #	Cost 7-1-09	Add: Additions 2009-10	Less: Deletions 2009-10	Cost 6-30-10	Life In Years	Accumulated Depreciation 7-1-09	Add: Depreciation Allowable 2009-10	Less: Depreciation Deletions 2009-10	Accumulated Depreciation 6-30-10	Balance Undepreciated 6-30-10
5	Works of Art & Historical Treasures	210				0	50				0	0
6	Land	220										
7	Non-Depreciable Land	221	2,973,996			2,973,996						2,973,996
8	Depreciable Land	222				0					0	0
9	Buildings	230										
10	Permanent Buildings	231	28,374,199			28,374,199	50	7,213,037	567,484		7,780,521	20,593,678
11	Temporary Buildings	232		24,093		24,093	25		402		402	23,691
12	Improvements Other than Buildings (Infrastructure)	240	783,127	55,875		839,002	20	346,511	41,681		388,192	450,810
13	Capitalized Equipment	250					10					
14	10 Yr Schedule	251	4,120,603	653		4,121,256		3,844,360	178,038		4,022,398	98,858
15	5 Yr Schedule	252	3,103,042	2,500		3,105,542		3,087,193	4,001		3,091,194	14,348
16	3 Yr Schedule	253		200,446		200,446			33,937		33,937	166,509
17	Construction in Progress	260				0	--					0
18	Total Capital Assets	200	39,354,967	283,567	0	39,638,534	10	14,491,101	825,543	0	15,316,644	24,321,890
19	Non-Capitalized Equipment	700				12,446			1,245			
20	Allowable Depreciation								826,788			



	A	B	C	D	E	F	G
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
5							
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 15-22, L113	Total Expenditures		\$	14,548,155	
9	O&M	Expenditures 15-22, L149	Total Expenditures			1,633,288	
10	DS	Expenditures 15-22, L167	Total Expenditures			4,222,145	
11	TR	Expenditures 15-22, L203	Total Expenditures			1,654,231	
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			623,932	
13	TORT	Expenditures 15-22, L330	Total Expenditures			65,000	
14			<b>Total Expenditures</b>		\$	<b>22,746,751</b>	
15							
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
17							
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs			318,906	
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			0	
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 Progrms - Private Tuition			0	
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			0	
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			1,312,983	
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			13,469	
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			12,146	
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services			0	
57	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units			0	
58	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay			76,005	
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			300	
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			2,968,597	
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			376,985	
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			1,312	
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			0	
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
70	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			0	
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			0	
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0	
74							
75			<b>Total Deductions</b>		\$	<b>5,080,703</b>	
76			<b>Total Operating Expenses (Regular K-12)</b>			<b>17,666,048</b>	
77			<b>9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)</b>			<b>1,816.75</b>	
78			<b>Estimated OEPP</b>		\$	<b>9,723.98</b>	
79							



	A	B	C	D	E	F	G
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
5							
80	<b>PER CAPITA TUITION CHARGE</b>						
81							
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
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)			4,630	
85	TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0	
86	TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0	
87	TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0	
88	TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0	
89	TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0	
90	TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0	
91	TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0	
92	TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0	
93	ED	Revenues 9-14, L75, Col C	1600 Total Food Service			308,494	
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income			125,422	
95	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks			69,691	
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			27,479	
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			0	
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education			815,929	
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			2,953	
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			15,848	
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation			1,216,450	
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			24,371	
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			8,921	
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			92,835	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	- Total Title I			177,787	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	- Total Title IV			4,473	
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			270,776	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			3,063	
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			0	
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			47,157	
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			61,584	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			73,567	
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)			14,546	
172							
173			<b>Total Allowance for PCTC Computation</b>	\$		<b>3,365,976</b>	
174			<b>Net Operating Expense for PCTC Computation</b>			<b>14,300,072</b>	
175			<b>Total Depreciation Allowance (from page 27, Col I)</b>			<b>826,788</b>	
176			<b>Total Allowance for PCTC Computation</b>			<b>15,126,860</b>	
177			<b>9 Mo ADA</b>			<b>1,816.75</b>	
178			<b>Total Estimated PCTC</b>	\$		<b>8,326.33</b>	
179							

## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H	
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>								
2	<b>SECTION I</b>								
3	<b>Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012</b>								
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>								
5	<b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>								
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) <i>Must be less than (P16, Col E-F, L62)</i>								
11	Value of Commodities Received for Fiscal Year 2010 <i>(Include the value of commodities when determining if an A-133 is required).</i>				20,554				
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	<b>SECTION II</b>								
16	<b>Estimated Indirect Cost Rate for Federal Program Year 2012</b> <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>								
17									
18				<b>Restricted Program</b>		<b>Unrestricted Program</b>			
19		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>			
20	<b>Instruction</b>	1000		10,346,008		10,346,008			
21	<b>Support Services:</b>								
22	Pupil	2100		282,828		282,828			
23	Instructional Staff	2200		906,653		906,653			
24	General Admin.	2300		324,448		324,448			
25	School Admin	2400		679,407		679,407			
26	<b>Business:</b>								
27	Direction of Business Spt. Srv.	2510	97,191	0	97,191	0			
28	Fiscal Services	2520	145,636	0	145,636	0			
29	Oper. & Maint. Plant Services	2540		1,664,613	1,664,613	0			
30	Pupil Transportation	2550		1,407,908		1,407,908			
31	Food Services	2560		402,913		402,913			
32	Internal Services	2570	0	0	0	0			
33	<b>Central:</b>								
34	Direction of Central Spt. Srv.	2610		0		0			
35	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0			
36	Information Services	2630		454,874		454,874			
37	Staff Services	2640	0	0	0	0			
38	Data Processing Services	2660	0	0	0	0			
39	<b>Other:</b>	2900		20,239		20,239			
40	<b>Community Services</b>	3000		0		0			
41	<b>Total</b>		242,827	16,489,891	1,907,440	14,825,278			
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
43				Total Indirect Costs:	242,827	Total Indirect costs:	1,907,440		
44				Total Direct Costs:	16,489,891	Total Direct Costs:	14,825,278		
45				=	1.47%	=	12.87%		

## 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: PEOTONE COMMUNITY UNIT SCHOOL

RCDT Number: 56099207U26

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	128,415		128,415	140,288		140,288
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	87,479	0	87,479	86,400		86,400
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		215,894	0	215,894	226,688	0	226,688
9. Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)							5%

## CERTIFICATION

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

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

(Date)

Signature of Superintendent

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

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

☐

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

☐

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

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

Type Below.

1. Page 9-14 Line 270; Account 4998 Column C-\$14,546 Step grant
2. Page 7-8 Line 42; Account 7990 Column C \$12,899; See below:

Accrued Interest	\$959
Allowance for Paying Agent Fees	2,100
Surety Bond/ Residual Proceeds	<u>9,840</u>
Total	<u>\$12,899</u>
3. Page 7-8 Line 74; Account 8990 Column C-\$2,400,000 Refunded Bonds
4. Page 7-8 Line 74; Account 8990 Column E-\$3,415,000; See below:

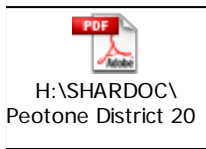
Refunded Bonds	\$2,635,000
Diff of Par vs. Escrow	485,734
Discount on Bonds	211,325
Cost of Issuance	<u>82,941</u>
Total	<u>\$3,415,000</u>

Error--Ok per discussion with ISBE--difference due to booking of Capital Lease obligation on Debt Schedule on page 25.

PEOTONE COMMUNITY UNIT SCHOOL DISTRICT 207U  
56099207U26

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> 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.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended.
- <sup>5</sup> 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.
- <sup>6</sup> Equals Line 43 minus Line 60.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> 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.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).

**Instructions to insert word doc or pdf files:**

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

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

### Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below.

Any error messages left unresolved below, will be returned to the school district/joint agreement.

**Round all entries to the nearest dollar.**

- ☐ 1. The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab.
- ☐ 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- ☐ 3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations
- ☐ 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
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The A-133 related documents must be completed and attached.</b>	
What Basis of Accounting is used?	CASH
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
<b>3. Page 3: Financial Information must be completed.</b>	
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
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
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
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
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
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
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
<b>8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C32:F32, H32:L32).	ERROR!
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
<b>9. Page 7 &amp; 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).</b>	
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
<b>10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
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
<b>12. Page 28: The 9 Month ADA must be entered on Line 78.</b>	OK
<b>13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK



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

DISTRICT/JOINT AGREEMENT NAME <b>PEOTONE COMMUNITY UNIT SCHO</b>	RCDT NUMBER <b>56099207U26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>060-001507</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>GASSENSMITH &amp; ASSOCIATES, LTD.</b> <b>323 SPRINGFIELD AVE</b> <b>JOLIET</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>212 WEST WILSON</b>  <b>PEOTONE</b> <b>60468</b>		E-MAIL ADDRESS <b>jille@gassensmith.com</b> NAME OF AUDIT SUPERVISOR <b>JILL E. GASSENSMITH</b>	
		CPA FIRM TELEPHONE NUMBER <b>815-744-6200</b>	FAX NUMBER <b>815-744-3822</b>

**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)

**PEOTONE COMMUNITY UNIT SCHOOL DISTRICT 207U**  
**56099207U26**

**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

**PEOTONE COMMUNITY UNIT SCHOOL DISTRICT 207U  
56099207U26**

**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 1,282,024
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		20,554
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 268	Account 4992	(73,567)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 1,229,011</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 1,229,011</b>
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:	
Federal Revenues	Column D

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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

ADJUSTED SEFA FEDERAL REVENUE:	\$ -
--------------------------------	------

DIFFERENCE:	\$ 1,229,011
-------------	--------------

**56099207U26**  
**PEOTONE COMMUNITY UNIT SCHOOL DISTRICT 207U**  
**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 <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Passed through Illinois Healthcare & Family Services									
Medicaid Matching	93.778	2009-4900	99,953	16,654	99,953	16,654		116,607	N/A
Medicaid Matching	93.778	2010-4900		56,913		56,913		56,913	N/A
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			99,953	73,567	99,953	73,567		173,520	
U.S. DEPARTMENT OF HUMAN SERVICES									
Passed through Illinois Department of Human Services									
STEP	84.126	444040CL001548		14,546		14,546		14,546	N/A
TOTAL DEPARTMENT OF HUMAN SERVICES				14,546		14,546		14,546	
U.S. DEPARTMENT OF AGRICULTURE									
Passed through Illinois State Board of Education									
National School Lunch Program	10.555	2009-4210	64,767	11,958	64,767	11,958		76,725	N/A
National School Lunch Program	10.555	2010-4210		71,820		71,820		71,820	N/A
Special Milk Program	10.556	2009-4215	9,879	687	9,879	687		10,566	N/A
Special Milk Program	10.556	2010-4215		8,370		8,370		8,370	N/A

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

**The accompanying notes are an integral part of this schedule.**

- <sup>1</sup> 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.
- <sup>2</sup> 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.
- <sup>3</sup> When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- <sup>4</sup> 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.

**56099207U26**  
**PEOTONE COMMUNITY UNIT SCHOOL DISTRICT 207U**  
**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 <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. DEPARTMENT OF AGRICULTURE									
Passed through Illinois State Board of Education									
Commodities (Non-Cash)	10.555	N/A		16,243		16,243			
Dept. of Defense Fresh Fruit and Vegetables	10.555	N/A		4,311		4,311			
TOTAL U.S DEPARTMENT OF AGRICULTURE			74,646	113,389	74,646	113,389		167,481	
U.S. DEPARTMENT OF EDUCATION									
Passed through Illinois State Board of Education									
Special Education-IDEA	84.027A	2009-4625		3,063		3,063		3,063	N/A
Special Education-IDEA-Flow Through/Low Incidence	84.391	2010-4620		270,776		270,776		270,776	N/A
Title I -Low Income	84.010A	2009-4300	112,578	89,552	112,578	89,552		202,130	202,130
Title I -Low Income	84.010A	2010-4300		88,235		88,235		88,235	88,235
Title II - Teacher Quality	84.367A	2008-4932		2,749		2,749		2,749	2,749
Title II - Teacher Quality	84.367A	2009-4932	39,001	1,610	40,611	0		40,611	40,611
Title II - Teacher Quality	84.367A	2010-4932		42,798		42,798		42,798	42,798
Title IV - Safe & Drug Free Sch-Formula	84.186A	2009-4400	4,443	528	5,459	0		5,459	5,459

- (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.**

- <sup>1</sup> 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.
- <sup>2</sup> 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.
- <sup>3</sup> When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- <sup>4</sup> 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.

**56099207U26**  
**PEOTONE COMMUNITY UNIT SCHOOL DISTRICT 207U**  
**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 <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. DEPARTMENT OF EDUCATION									
Passed through Illinois State Board of Education									
Title IV - Safe & Drug Free Sch-Formula	84.186A	2010-4400		3,945		3,945		3,945	3,945
ARRA-General State Aid-Education SFSF	84.394A	2010-4850		402,593		402,593		402,593	N/A
ARRA-General State Aid-Government SFSF	84.397A	2010-4870		133,643		133,643		133,643	N/A
TOTAL U.S. DEPARTMENT OF EDUCATION			156,022	1,039,492	158,648	1,037,354		1,196,002	
TOTAL FEDERAL AWARDS			330,621	1,240,994	333,247	1,238,856		1,551,549	

- (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.**

- <sup>1</sup> 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.
- <sup>2</sup> 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.
- <sup>3</sup> When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- <sup>4</sup> 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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**PEOTONE COMMUNITY UNIT SCHOOL DISTRICT 207U**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2010**

### Note 1: Basis of Presentation<sup>5</sup>

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Peotone Community Unit School District 207 U and is presented on the Cash **Basis of Accounting**. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

### Note 2: Subrecipients<sup>6</sup>

Of the federal expenditures presented in the schedule, Peotone Community Unit School District 207U provided federal awards to subrecipients as follows:

[illegible]

<sup>5</sup> 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



**PEOTONE COMMUNITY UNIT SCHOOL DISTRICT 207U**  
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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Adverse  
(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<sup>7</sup>)

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:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
84.391	Special Education-IDEA Flow Through/Low Incidence
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

<sup>7</sup> 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."

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

<sup>10</sup> 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.

**PEOTONE COMMUNITY UNIT SCHOOL DISTRICT 207U**  
**56099207U26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup> N/A 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

3. Criteria or specific requirement

4. Condition

5. Context<sup>12</sup>

6. Effect

7. Cause

8. Recommendation

9. Management's response<sup>13</sup>

**For ISBE Review**

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

<sup>11</sup> 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.

<sup>12</sup> 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.

<sup>13</sup> 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.

**PEOTONE COMMUNITY UNIT SCHOOL DISTRICT 207U**  
**56099207U26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER: <sup>14</sup>	<u>N/A</u>	2. THIS FINDING IS:	<input type="checkbox"/>	New	<input type="checkbox"/>	Repeat from Prior year?
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 <sup>15</sup>						
10. Questioned Costs <sup>16</sup>						
11. Context <sup>17</sup>						
12. Effect						
13. Cause						
14. Recommendation						
15. Management's response <sup>18</sup>						

**For ISBE Review**

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

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding.

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

<sup>17</sup> See footnote 12.

<sup>15</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**PEOTONE COMMUNITY UNIT SCHOOL DISTRICT 207U**  
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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2010**

**Finding Number****Condition****Current Status<sup>20</sup>**

NONE

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

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

<sup>20</sup> 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.

**PEOTONE COMMUNITY UNIT SCHOOL DISTRICT 207U**  
**56099207U26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.:           N/A          

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person:            [person responsible for implementation]

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

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