

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

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

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

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>          (See instructions on inside of this page.)</p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>	
School District/Joint Agreement Number: <b>31-045-0460-22</b>				Name of Auditing Firm: <b>Wermer, Rogers, Doran &amp; Ruzon, LLC</b>	
County Name: <b>Kane</b>				Name of Audit Supervisor: <b>Edward R. Marso</b>	
Name of School District/Joint Agreement: <b>School District U-46</b>				Address: <b>755 Essington Road</b>	
Address: <b>355 E. Chicago Street</b>		<p align="center"><b><u>Filing Status:</u></b>  <b>Submit electronic AFR directly to ISBE</b></p> <p align="center">Click on the Link to Submit:  <a href="http://www.isbe.net/sfms/afr/afr.htm">www.isbe.net/sfms/afr/afr.htm</a></p>		City: <b>Joliet</b>	State: <b>IL</b>
City: <b>Elgin, IL</b>				Zip Code: <b>60435</b>	
Email Address:				Phone Number: <b>(815)730-6250</b>	Fax Number: <b>(815)730-6257</b>
Zip Code: <b>60120-6543</b>				IL Registration Number: <b>066-004133</b>	
<p align="center"><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified  <input type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>		<p align="center"><b><u>A-133 Single Audit Status:</u></b></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any findings issued?</p>		<p align="center">ISBE Use Only</p>	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print): <b>José M. Torres</b>		Township Treasurer Name (type or print)		Regional Superintendent Name (Type or Print):	
Email Address:		Email Address:		Email Address:	
Telephone: <b>(847) 888-5000</b>	Fax Number: <b>(847) 608-2777</b>	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
**ISBE Form SD50-35/JA50-60 (06/09)**  
 Revised 8/13/09

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

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

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

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

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

**Submit AFR Electronically**

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

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

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

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

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

**Submit Paper Copy of AFR with Signatures**

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

**Note:** School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.

2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, 2009.

3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than Monday, November 16, 2009.

\* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.

[Single Audit Act A-133](#)

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 21. The district is subject to the Property Tax Extension Limitation Law, effective: 10/1/1991  
mm/dd/yyyy

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

19. Student activity fund findings relating to internal control deficiencies were reported in a management letter.

Werner, Rogers, Doran & Ruzon, LLC  
 \_\_\_\_\_  
 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

9/21/2009  
 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 2008</b>		Equalized Assessed Valuation (EAV):					5,908,574,286						
8														
9	Educational		Operations & Maintenance		Transportation			Combined Total		Working Cash				
10	Rate(s):	0.031467	+	0.003376	+	0.000960	=	0.035803	=	0.000000				
11														
12														
13	<b>B. Results of Operations *</b>													
14														
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance				
16	358,304,404			379,828,780			(21,524,376)			33,466,126				
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	CPPRT Notes		TAWs		TANs			TO/EMP. Orders		GSA Certificates				
23	0		+	0		+	0		+	0		+	0	
24	Other		Total											
25	0		=	0										
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,					815,383,251						
32	<input checked="" type="checkbox"/>		b. 13.8% for unit districts.											
33														
34	Long-Term Debt Outstanding:													
35														
36	c. Bond Principal: .....		511		316,460,991									
37	d. Other Long-Term Debt: .....		590		28,494,644									
38	e. Total Long-Term Debt Outstanding:.....				344,955,635									
39														
40														
41	<b>E. Material Impact on Financial Position</b>													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
43	Attach sheets as needed explaining each item checked.													
44														
45	<input type="checkbox"/>		Pending Litigation											
46	<input type="checkbox"/>		Material Decrease in EAV											
47	<input type="checkbox"/>		Material Increase/Decrease in Enrollment											
48	<input type="checkbox"/>		Adverse Arbitration Ruling											
49	<input type="checkbox"/>		Passage of Referendum											
50	<input type="checkbox"/>		Taxes Filed Under Protest											
51	<input type="checkbox"/>		Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
52	<input type="checkbox"/>		Other Ongoing Concerns (Describe & Itemize)											
53														
54	Comments:													
55														
56														
57														
58														
59														
60														
61														
62														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	T	
1																				
2	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																			
3	(Go to the following web site for reference to the Financial Profile)																			
4	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>																			
5																				
6																				
7																				
8	<b>District Name:</b>	School District U-46																		
9	<b>District Code:</b>	31-045-0460-22																		
10	<b>County Name:</b>	Kane																		
11																				
12																				
13																				
14	<b>1. Fund Balance to Revenue Ratio:</b>																			
15	Total Sum of Fund Balance (P8, L65)	Funds 10, 20, 40, 70 + (50 if negative)	<b>Total</b>	<b>Ratio</b>	<b>Score</b>															
16	Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40, & 70	33,466,126.00	0.093	<b>Weight</b>	0.35														
17			358,304,404.00		<b>Value</b>	0.70	**													
18	<b>2. Expenditures to Revenue Ratio:</b>																			
19	Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20 & 40	<b>Total</b>	<b>Ratio</b>	<b>Score</b>															
20	Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40 & 70	379,828,780.00	1.060	<b>Adjustment</b>	0														
21	Possible Adjustment:		358,304,404.00		<b>Weight</b>	0.35														
22					<b>Value</b>	1.05	**													
23	<b>3. Days Cash on Hand:</b>																			
24	Total Sum of Cash & Investments (P5, L4 & L5)	Funds 10, 20 40 & 70	<b>Total</b>	<b>Days</b>	<b>Score</b>															
25	Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20, 40 divided by 360	32,785,422.00	31.07	<b>Weight</b>	0.10														
26			1,055,079.94		<b>Value</b>	0.20	**													
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																			
28	Tax Anticipation Warrants Borrowed (P25, Col F, L6-7 & 11)	Funds 10, 20 & 40	<b>Total</b>	<b>Percent</b>	<b>Score</b>															
29	EAV (P3, L7*L10)	(.85 x EAV) x Sum of Combined Tax Rates)	0.00	100.00	<b>Weight</b>	0.10														
30			179,812,982.39		<b>Value</b>	0.40														
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																			
32	Long Term Debt Outstanding (P3, L38)		<b>Total</b>	<b>Percent</b>	<b>Score</b>															
33	Total Long-Term Debt Allowed (P3, L21)		344,955,635.00	57.69	<b>Weight</b>	0.10														
34			815,383,251.47		<b>Value</b>	0.30														
35															<b>Total Profile Score:</b>					
36																2.65 *				
37															<b>Estimated 2009 Financial Profile Designation:</b>	<b><u>WARNING</u></b>				
38																				
39																				
40																				
41																				
42																				
43																				
44																				

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

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	<b>ASSETS</b>	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		14,802	780	16,725,665	399	996,041	6,050,013	32,769,441		1,054,217
5	Investments	120						4,205			
6	Taxes Receivable	130	102,119,395	10,833,171	19,106,117	3,079,770	5,761,655			2,456,931	397,676
7	Interfund Receivables	140							41,993,778		
8	Intergovernmental Accounts Receivable	150	29,656,933			23,869,769					
9	Other Receivables	160	61,003								
10	Inventory	170	209,973								
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		132,062,106	10,833,951	35,831,782	26,949,938	6,757,696	6,054,218	74,763,219	2,456,931	1,451,893
14	<b>CAPITAL ASSETS (200)</b>										
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 Bonds	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	2,416,417	11,042,854		16,176,411				12,358,096	
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	9,200,262	328,887		67,040		607,986		630,152	314,225
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	23,617,270								
31	Payroll Deductions & Withholdings	480	4,406,578								
32	Deferred Revenues & Other Current Liabilities	490	113,967,725	9,974,905	17,590,771	19,944,739	5,305,235			2,263,115	366,331
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		153,608,252	21,346,646	17,590,771	36,188,190	5,305,235	607,986	0	15,251,363	680,556
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Bonds Payable	511									
37	Other Long-Term Liabilities	590									
38	<b>Total Long-Term Liabilities</b>		0	0	0	0	0	0		0	0
39	Reserved Fund Balance	714	209,973		18,241,011			5,446,232			771,337
40	Unreserved Fund balance	730	(21,756,119)	(10,512,695)		(9,238,252)	1,452,461		74,763,219	(12,794,432)	
41	Investment in General Fixed Assets										
42	<b>Total Liabilities and Fund Balance</b>		132,062,106	10,833,951	35,831,782	26,949,938	6,757,696	6,054,218	74,763,219	2,456,931	1,451,893

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

	A	B	L	M	N
1				<b>Account Groups</b>	
2	<b>ASSETS</b>	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		4,386,433		
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	<b>Total Current Assets</b>		<b>4,386,433</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		27,618,638	
17	Building & Building Improvements	230		521,906,755	
18	Site Improvements & Infrastructure	240		0	
19	Capitalized Equipment	250		30,818,965	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			18,241,011
22	Amount to be Provided for Payment on Bonds	350			326,714,624
23	<b>Total Capital Assets</b>			<b>580,344,358</b>	<b>344,955,635</b>
24	<b>CURRENT LIABILITIES (400)</b>				
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	4,386,433		
34	<b>Total Current Liabilities</b>		<b>4,386,433</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Bonds Payable	511			316,460,991
37	Other Long-Term Liabilities	590			28,494,644
38	<b>Total Long-Term Liabilities</b>				<b>344,955,635</b>
39	Reserved Fund Balance	714			
40	Unreserved Fund balance	730			
41	Investment in General Fixed Assets			580,344,358	
42	<b>Total Liabilities and Fund Balance</b>		<b>4,386,433</b>	<b>580,344,358</b>	<b>344,955,635</b>

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

1	A	B	C	D	E	F	G	H	I	J
2	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
3	RECEIPTS/REVENUES		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
4	Local Sources	1000	194,294,099	23,176,004	34,404,538	6,301,677	10,487,219	727,122	0	4,159,833
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0			
6	State Sources	3000	79,309,401	2,001,975	0	13,657,308	0	0	0	0
7	Federal Sources	4000	39,563,940	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		<b>313,167,440</b>	<b>25,177,979</b>	<b>34,404,538</b>	<b>19,958,985</b>	<b>10,487,219</b>	<b>727,122</b>	<b>0</b>	<b>4,159,833</b>
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	34,630,042							
10	<b>Total Receipts/Revenues</b>		<b>347,797,482</b>	<b>25,177,979</b>	<b>34,404,538</b>	<b>19,958,985</b>	<b>10,487,219</b>	<b>727,122</b>	<b>0</b>	<b>4,159,833</b>
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	212,051,704				3,340,581			
13	Support Services	2000	102,864,200	25,999,206		26,377,194	6,228,685	7,476,901		8,488,063
14	Community Services	3000	2,597,023	0		0	57,223			
15	Payments to Other Districts & Governmental Units	4000	7,956,101	0	0	0	0	0		
16	Debt Service	5000	0	0	38,279,665	1,983,352	0			0
17	<b>Total Direct Disbursements/Expenditures</b>		<b>325,469,028</b>	<b>25,999,206</b>	<b>38,279,665</b>	<b>28,360,546</b>	<b>9,626,489</b>	<b>7,476,901</b>		<b>8,488,063</b>
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	34,630,042	0	0	0	0	0		0
19	<b>Total Disbursements/Expenditures</b>		<b>360,099,070</b>	<b>25,999,206</b>	<b>38,279,665</b>	<b>28,360,546</b>	<b>9,626,489</b>	<b>7,476,901</b>		<b>8,488,063</b>
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		<b>(12,301,588)</b>	<b>(821,227)</b>	<b>(3,875,127)</b>	<b>(8,401,561)</b>	<b>860,730</b>	<b>(6,749,779)</b>	<b>0</b>	<b>(4,328,230)</b>
21	OTHER SOURCES/USES OF FUNDS									
22	OTHER SOURCES OF FUNDS (7000)									
23	PERMANENT TRANSFER FROM VARIOUS FUNDS									
24	Abolishment or Abatement of the Working Cash Fund	7110								
25	Transfer of Working Cash Fund Interest	7120								
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	SALE OF BONDS (7200)									
32	Principal on Bonds Sold	7210								
33	Premium on Bonds Sold	7220								
34	Accrued Interest on Bonds Sold	7230								
35	Sale or Compensation for Fixed Assets <sup>5</sup>	7300								
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			2,049,774					
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			690,379					
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			537,143					
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			47,814					
40	Transfer to Capital Projects Fund	7800						0		
41	ISBE Loan Proceeds	7900								
42	Other Sources Not Classified Elsewhere	7990			999,415	3,233,656		962,270		
43	<b>Total Other Sources of Funds</b>		<b>0</b>	<b>0</b>	<b>4,324,525</b>	<b>3,233,656</b>	<b>0</b>	<b>962,270</b>	<b>0</b>	<b>0</b>
44	OTHER USES OF FUNDS (8000)									
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)									
46	Abolishment or Abatement of the Working Cash Fund	8110							0	
47	Transfer of Working Cash Fund Interest	8120							0	
48	Transfer Among Funds	8130								



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

1	A	B	C	D	E	F	G	H	I	J
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
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	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400	1,752,913	296,861						
54	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500	612,115	78,264						
55	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600		537,143						
56	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700		47,814						
57	Transfer to Capital Projects Fund	8800								
58	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
59	Other Uses Not Classified Elsewhere	8990								999,415
60	<b>Total Other Uses of Funds</b>		2,365,028	960,082	0	0	0	0	0	999,415
61	<b>Total Other Sources/Uses of Funds <sup>6</sup></b>		(2,365,028)	(960,082)	4,324,525	3,233,656	0	962,270	0	(999,415)
62	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(14,666,616)	(1,781,309)	449,398	(5,167,905)	860,730	(5,787,509)	0	(5,327,645)
63	<b>Fund Balances - July 1, 2008</b>		13,133,016	(9,276,846)	16,273,510	(6,841,132)	182,719	11,505,603	74,763,219	(7,470,911)
64	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(20,012,546)	545,460	1,518,103	2,770,785	409,012	(271,862)	0	4,124
65	<b>Fund Balances - June 30, 2009</b>		(21,546,146)	(10,512,695)	18,241,011	(9,238,252)	1,452,461	5,446,232	74,763,219	(12,794,432)

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

	A	B	K
1			(90)
2	Description	Acct #	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>		
4	Local Sources	1000	685,948
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>		685,948
9	<i>Receipts/Revenues for "On Behalf" Payments <sup>2</sup></i>	3998	
10	<b>Total Receipts/Revenues</b>		685,948
11	<b>DISBURSEMENTS/EXPENDITURES</b>		
12	Instruction	1000	
13	Support Services	2000	5,486,108
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>		5,486,108
18	<i>Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup></i>	4180	0
19	<b>Total Disbursements/Expenditures</b>		5,486,108
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		(4,800,160)
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	
48	Transfer Among Funds	8130	

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

	A	B	K
1			(90)
2	Description	Acct #	Fire Prevention & Safety
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	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400	
54	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500	
55	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600	
56	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700	
57	Transfer to Capital Projects Fund	8800	
58	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	
59	Other Uses Not Classified Elsewhere	8990	
60	<b>Total Other Uses of Funds</b>		0
61	<b>Total Other Sources/Uses of Funds <sup>6</sup></b>		0
62	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(4,800,160)
63	<b>Fund Balances - July 1, 2008</b>		6,634,141
64	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(1,062,644)
65	<b>Fund Balances - June 30, 2009</b>		771,337

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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>		179,372,699	19,227,884	34,386,905	5,730,057	5,106,897	0	0	4,156,570	684,873
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	2,048,879	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					5,106,897				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>181,421,578</b>	<b>19,227,884</b>	<b>34,386,905</b>	<b>5,730,057</b>	<b>10,213,794</b>	<b>0</b>	<b>0</b>	<b>4,156,570</b>	<b>684,873</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	9,585	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,302,880	2,194,439	0	0	266,653	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,312,465</b>	<b>2,194,439</b>	<b>0</b>	<b>0</b>	<b>266,653</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>										
20	Regular - Tuition from Pupils or Parents (In State)	1311	1,878,999								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	212,535								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	135,760								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>2,227,294</b>								
41	<b>TRANSPORTATION FEES</b>										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				5,410					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				563,178					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					568,588					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	222,179	860,331	17,633	3,032	6,772	52	0	3,263	1,075
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		222,179	860,331	17,633	3,032	6,772	52	0	3,263	1,075
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	6,187,525								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		6,187,525								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	139,292	0							
78	Admissions - Other (Describe & Itemize)	1719	90,273	0							
79	Fees	1720	67,003	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	149,408	0							
82	<b>Total District/School Activity Income</b>		445,976	0							
83	<b>TEXTBOOK INCOME</b>										
84	Rentals - Regular Textbooks	1811	1,905,830								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	27,028								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	22,018								
93	<b>Total Textbook Income</b>		1,954,876								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910	0	599,605							
96	Contributions and Donations from Private Sources	1920	253,950	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	718,570	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	0	236,815	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	81,000	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	181,819								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
103	Payment from Other Districts	1991	0	0	0	0	0	0			
104	Sale of Vocational Projects	1992	0								
105	Other Local Fees	1993	0	0	0	0	0	0		0	0
106	Other Local Revenues (Describe & Itemize)	1999	5,437	56,930	0	0	0	8,500	0	0	0
107	<b>Total Other Revenue from Local Sources</b>		<b>522,206</b>	<b>893,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>727,070</b>	<b>0</b>	<b>0</b>	<b>0</b>
108	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>194,294,099</b>	<b>23,176,004</b>	<b>34,404,538</b>	<b>6,301,677</b>	<b>10,487,219</b>	<b>727,122</b>	<b>0</b>	<b>4,159,833</b>	<b>685,948</b>
109	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
110	Flow-through Revenue from State Sources	2100	0	0		0	0				
111	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
112	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
113	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
114	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
115	<b>UNRESTRICTED GRANTS-IN-AID</b>										
116	General State Aid- Sec. 18-8.05	3001	51,944,813	2,000,000	0	0	0	0		0	0
117	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
118	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
119	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
120	<b>Total Unrestricted Grants-In-Aid</b>		<b>51,944,813</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
121	<b>RESTRICTED GRANTS-IN-AID</b>										
122	<b>SPECIAL EDUCATION</b>										
123	Special Education - Private Facility Tuition	3100	2,154,336			0					
124	Special Education - Extraordinary	3105	5,565,141			0					
125	Special Education - Personnel	3110	5,900,404	0		0					
126	Special Education - Orphanage - Individual	3120	2,285,716			0					
127	Special Education - Orphanage - Summer	3130	540,545			0					
128	Special Education - Summer School	3145	44,186			0					
129	Special Education - Other (Describe & Itemize)	3199	0	0		0					
130	<b>Total Special Education</b>		<b>16,490,328</b>	<b>0</b>		<b>0</b>					
131	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
132	CTE - Technical Education - Tech Prep	3200	0	0			0				
133	CTE - Secondary Program Improvement (CTEI)	3220	476,299	0			0				
134	CTE - WECEP	3225	0	0			0				
135	CTE - Agriculture Education	3235	0	0			0				
136	CTE - Instructor Practicum	3240	0	0			0				
137	CTE - Student Organizations	3270	0	0			0				
138	CTE - Other (Describe & Itemize)	3299	0	0			0				
139	<b>Total Career and Technical Education</b>		<b>476,299</b>	<b>0</b>			<b>0</b>				
140	<b>BILINGUAL EDUCATION</b>										
141	Bilingual Ed - Downstate - TPI and TBE	3305	1,488,486				0				
142	Bilingual Education - Transitional Bilingual Education	3310	0				0				
143	<b>Total Bilingual Ed</b>		<b>1,488,486</b>				<b>0</b>				
144	State Free Lunch & Breakfast	3360	363,885								
145	School Breakfast Initiative	3365	7,636	0			0				
146	Driver Education	3370	211,326	0							
147	Adult Ed (from ICCB)	3410	157,614	0	0	0	0	0	0	0	0
148	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
149	<b>TRANSPORTATION</b>										
150	Transportation - Regular/Vocational	3500	0	0		5,334,532	0				
151	Transportation - Special Education	3510	0	0		8,322,776	0				
152	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
153	<b>Total Transportation</b>		0	0		13,657,308	0				
154	Learning Improvement - Change Grants	3610	0								
155	Scientific Literacy	3660	0	0		0	0				
156	Truant Alternative/Optional Education	3695	350,091			0	0				
157	Early Childhood - Block Grant	3705	4,183,457	0		0	0				
158	Reading Improvement Block Grant	3715	998,028			0	0				
159	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
160	Continued Reading Improvement Block Grant	3725	0			0	0				
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	1,321,188	0	0	0	0	0			0
165	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	809,929			0					
168	Infrastructure Improvements - Construction	3920		0				0			
169	School Infrastructure - Maintenance	3925		1,975							0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	506,321	0	0	0	0	0	0	0	0
171	<b>Total Restricted Grants-In-Aid</b>		27,364,588	1,975	0	13,657,308	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	79,309,401	2,001,975	0	13,657,308	0	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100	1,002	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural & Low Income Schools	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	<b>Total Title V</b>		1,002	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up	4200	0				0				
193	National School Lunch Program	4210	6,568,483				0				
194	Special Milk Program	4215	0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
195	School Breakfast Program	4220	1,369,078				0				
196	Summer Food Service Admin/Program	4225	0				0				
197	Child Care Commodity/SFS 13-Adult Day Care	4226	0				0				
198	Food Service - Other (Describe & Itemize)	4299	30,006				0				
199	<b>Total Food Service</b>		<b>7,967,567</b>				<b>0</b>				
200	<b>TITLE I</b>										
201	Title I - Low Income	4300	3,479,393	0		0	0				
202	Title I - Low Income - Neglected, Private	4305	43,784	0		0	0				
203	Title I - Comprehensive School Reform	4332	0	0		0	0				
204	Title I - Reading First	4334	0	0		0	0				
205	Title I - Even Start	4335	8,656	0		0	0				
206	Title I - Reading First SEA Funds	4337	0	0		0	0				
207	Title I - Migrant Education	4340	0	0		0	0				
208	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
209	<b>Total Title I</b>		<b>3,531,833</b>	<b>0</b>		<b>0</b>	<b>0</b>				
210	<b>TITLE IV</b>										
211	Title IV - Safe & Drug Free Schools - Formula	4400	93,711	0		0	0				
212	Title IV - 21st Century	4421	275,978	0		0	0				
213	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
214	<b>Total Title IV</b>		<b>369,689</b>	<b>0</b>		<b>0</b>	<b>0</b>				
215	<b>FEDERAL - SPECIAL EDUCATION</b>										
216	Fed - Spec Education - Preschool Flow-Through	4600	169,982	0		0	0				
217	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
218	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	7,461,252	0		0	0				
219	Fed - Spec Education - IDEA - Room & Board	4625	403,409	0		0	0				
220	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
221	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
222	<b>Total Federal - Special Education</b>		<b>8,034,643</b>	<b>0</b>		<b>0</b>	<b>0</b>				
223	<b>CTE - PERKINS</b>										
224	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
225	CTE - Other (Describe & Itemize)	4799	336,421	0			0				
226	<b>Total CTE - Perkins</b>		<b>336,421</b>	<b>0</b>			<b>0</b>				
227	Federal - Adult Education	4810	128,229	0							
228	General State Aid - Education Stabilization	4850	15,769,066	0	0	0	0	0		0	0
229	Title I - Low Income	4851	0	0		0	0				
230	Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
231	Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
232	Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
233	Title I - School Improvement (Part G)	4855	0	0	0	0	0	0		0	0
234	IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
235	IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
236	Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
237	Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
238	McKinney - Vento Homeless Education	4862	0	0		0	0				
239	Child Nutrition Equipment Assistance	4863	0	0							
240	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
241	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
242	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
243	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
244	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
245	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
246	Other ARRA Funds - I	4870	0	0	0	0	0	0		0	0



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
247	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
248	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
249	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
250	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
251	Other ARRA Funds VI	4875	0	0	0	0	0	0		0	0
252	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
253	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
254	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
255	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
256	Other ARRA Funds XI	4880	0	0	0	0	0	0		0	0
257	<b>Total Stimulus Programs</b>		15,769,066	0	0	0	0	0		0	0
258	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
259	Emergency Immigrant Assistance	4905	0				0				
260	Title III - English Language Acquisition	4909	865,255				0				
261	Learn & Serve America	4910	11,147				0				
262	McKinney Education for Homeless Children	4920	0	0			0				
263	Title II - Eisenhower Professional Development Formula	4930	0	0			0				
264	Title II - Teacher Quality	4932	668,893	0			0				
265	Federal Charter Schools	4960	0	0			0				
266	Medicaid Matching Funds - Administrative Outreach	4991	0	0			0				
267	Medicaid Matching Funds - Fee-for-Service Program	4992	722,701	0			0				
268	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	1,157,494	0			0	0			0
269	<b>Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State</b>		39,563,940	0			0	0		0	0
270	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	39,563,940	0	0	0	0	0	0	0	0
271	<b>Total Direct Receipts/Revenues</b>		313,167,440	25,177,979	34,404,538	19,958,985	10,487,219	727,122	0	4,159,833	685,948

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	92,093,448	29,784,549	1,704,342	4,079,423	13,306	2,500	554,765	0	128,232,333	124,163,475
6	Pre-K Programs	1125	1,849,713	725,289	362,534	23,649	0	0	0	13,211	2,974,396	3,122,922
7	Special Education Programs (Functions 1200-1220)	1200	22,982,333	9,101,879	127,279	72,878	0	0	0	0	32,284,369	30,409,705
8	Special Education Programs Pre-K	1225	2,696,129	328,145	1,443	11,244	0	0	0	0	3,036,961	2,912,917
9	Remedial and Supplemental Programs K-12	1250	1,337,036	532,692	88,884	625,437	0	0	601,173	0	3,185,222	4,128,610
10	Remedial and Support Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	292,977	92,512	3,527	16,036	0	0	50,000	0	455,052	444,802
12	CTE Programs	1400	3,114,266	934,033	53,932	64,491	109,621	0	221,464	0	4,497,807	4,648,073
13	Interscholastic Programs	1500	2,185,563	50,258	185,363	161,025	500	0	0	0	2,582,709	2,557,871
14	Summer School Programs	1600	641,686	94,629	9,224	106,999	0	0	0	0	852,538	1,181,330
15	Gifted Programs	1650	4,385,491	605,444	14,158	9,862	0	0	0	0	5,014,955	7,437,001
16	Driver's Education Programs	1700	362,866	0	0	0	0	0	0	0	362,866	0
17	Bilingual Programs	1800	20,698,743	5,886,293	52,404	308,206	0	0	0	0	26,945,646	25,425,089
18	Truant Alternative & Optional Programs	1900	1,299,716	299,484	5,217	15,138	0	0	7,295	0	1,626,850	1,434,614
19	Pre-K Programs - Private Tuition	1910						0			0	0
20	Regular K-12 Programs - Private Tuition	1911						0			0	0
21	Special Education Programs K-12 - Private Tuition	1912						0			0	0
22	Special Education Programs Pre-K - Tuition	1913						0			0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
25	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
26	CTE Programs - Private Tuition	1917						0			0	0
27	Interscholastic Programs - Private Tuition	1918						0			0	0
28	Summer School Programs - Private Tuition	1919						0			0	0
29	Gifted Programs - Private Tuition	1920						0			0	0
30	Bilingual Programs - Private Tuition	1921						0			0	0
31	Truants Alternative/Optional Ed Programs - Private Tuition	1922						0			0	0
32	<b>Total Instruction<sup>10</sup></b>	<b>1000</b>	<b>153,939,967</b>	<b>48,435,207</b>	<b>2,608,307</b>	<b>5,494,388</b>	<b>123,427</b>	<b>2,500</b>	<b>1,434,697</b>	<b>13,211</b>	<b>212,051,704</b>	<b>207,866,409</b>
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110	6,021,600	1,825,631	26,088	21,079	1,543	0	579	0	7,896,520	7,402,043
36	Guidance Services	2120	2,821,968	700,002	96,667	19,736	0	240	0	0	3,638,613	3,723,997
37	Health Services	2130	4,827,624	962,595	351,763	4,632	0	0	0	0	6,146,614	5,769,370
38	Psychological Services	2140	1,194,830	424,106	141,598	25	0	0	0	0	1,760,559	1,797,995
39	Speech Pathology & Audiology Services	2150	2,955,247	712,935	1,984,702	2,572	0	0	0	0	5,655,456	5,759,958
40	Other Support Services - Pupils (Describe & Itemize)	2190	3,152,890	389,748	57,864	9,197	283	0	0	0	3,609,982	3,522,143
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>20,974,159</b>	<b>5,015,017</b>	<b>2,658,682</b>	<b>57,241</b>	<b>1,826</b>	<b>240</b>	<b>579</b>	<b>0</b>	<b>28,707,744</b>	<b>27,975,506</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	6,225,872	1,924,076	1,015,483	207,414	35,598	6,540	0	12,146	9,427,129	10,287,193
44	Educational Media Services	2220	2,240,368	771,327	26,700	454,776	1,219	0	3,282	0	3,497,672	3,612,571
45	Assessment & Testing	2230	881,820	98,036	402,210	22,879	20	0	3,438	0	1,408,403	1,645,808
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>9,348,060</b>	<b>2,793,439</b>	<b>1,444,393</b>	<b>685,069</b>	<b>36,837</b>	<b>6,540</b>	<b>6,720</b>	<b>12,146</b>	<b>14,333,204</b>	<b>15,545,572</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310	751,309	146,920	178,013	24,125	0	45,359	0	0	1,145,726	1,253,599
49	Executive Administration Services	2320	1,808,822	261,344	424,224	82,259	7,932	330,698	0	0	2,915,279	2,544,069
50	Special Area Administration Services	2330	1,116,306	163,816	145,456	107,300	12	0	5,136	0	1,538,026	1,373,701
51	Tort Immunity Services	2360 - 2370									0	
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>3,676,437</b>	<b>572,080</b>	<b>747,693</b>	<b>213,684</b>	<b>7,944</b>	<b>376,057</b>	<b>5,136</b>	<b>0</b>	<b>5,599,031</b>	<b>5,171,369</b>
53	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54	Office of the Principal Services	2410	12,290,648	3,224,482	4,174	28,486	0	324	341	18,126	15,566,581	15,205,047

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
55	Other Support Services - School Admin (Describe & Itemize)	2490	6,271,208	1,585,382	10,190	3,883	0	2,500	0	0	7,873,163	7,532,541
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>18,561,856</b>	<b>4,809,864</b>	<b>14,364</b>	<b>32,369</b>	<b>0</b>	<b>2,824</b>	<b>341</b>	<b>18,126</b>	<b>23,439,744</b>	<b>22,737,588</b>
57	<b>SUPPORT SERVICES - BUSINESS</b>											
58	Direction of Business Support Services	2510	409,125	59,087	61,188	1,133	0	400	0	9,126	540,059	828,839
59	Fiscal Services	2520	1,107,034	185,284	224,187	4,857	0	27,895	0	0	1,549,257	1,841,465
60	Operation & Maintenance of Plant Services	2540	77,690	0	5,497	7,048	2,590	0	6,997	0	99,822	112,957
61	Pupil Transportation Services	2550	10,443	116	754,760	0	0	0	0	0	765,319	881,528
62	Food Services	2560	4,704,304	1,657,344	573,531	8,035,436	160,114	8,151	64,295	4,425	15,207,600	13,885,559
63	Internal Services	2570	993,777	244,527	304,609	(333,183)	1,282	0	4,645	0	1,215,657	1,480,523
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>7,302,373</b>	<b>2,146,358</b>	<b>1,923,772</b>	<b>7,715,291</b>	<b>163,986</b>	<b>36,446</b>	<b>75,937</b>	<b>13,551</b>	<b>19,377,714</b>	<b>19,030,871</b>
65	<b>SUPPORT SERVICES - CENTRAL</b>											
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	0	0	9,000	0	0	0	0	0	9,000	18,891
68	Information Services	2630	772,781	87,976	215,775	113,865	578	1,165	0	0	1,192,140	1,820,003
69	Staff Services	2640	1,959,350	201,580	765,847	59,156	0	15,546	0	14,404	3,015,883	2,735,629
70	Data Processing Services	2660	2,777,516	450,595	3,554,118	48,793	12,011	0	89,340	0	6,932,373	8,082,841
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>5,509,647</b>	<b>740,151</b>	<b>4,544,740</b>	<b>221,814</b>	<b>12,589</b>	<b>16,711</b>	<b>89,340</b>	<b>14,404</b>	<b>11,149,396</b>	<b>12,657,364</b>
72	Other Support Services (Describe & Itemize)	2900	224,869	24,886	0	7,612	0	0	0	0	257,367	206,033
73	<b>Total Support Services</b>	<b>2000</b>	<b>65,597,401</b>	<b>16,101,795</b>	<b>11,333,644</b>	<b>8,933,080</b>	<b>223,182</b>	<b>438,818</b>	<b>178,053</b>	<b>58,227</b>	<b>102,864,200</b>	<b>103,324,303</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>1,719,238</b>	<b>442,075</b>	<b>238,110</b>	<b>189,722</b>	<b>297</b>	<b>0</b>	<b>7,581</b>	<b>0</b>	<b>2,597,023</b>	<b>3,195,102</b>
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			2,500			0			2,500	0
78	Payments for Special Education Programs	4120			343			0			343	208,690
79	Payments for Adult/Continuing Education Programs	4130			0			0			0	
80	Payments for CTE Programs	4140			0			0			0	
81	Payments for Community College Programs	4170			0			0			0	
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	
83	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>			<b>2,843</b>			<b>0</b>			<b>2,843</b>	<b>208,690</b>
84	Payments for Regular Programs - Tuition	4210						854,022			854,022	905,679
85	Payments for Special Education Programs - Tuition	4220						7,097,724			7,097,724	6,912,508
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
87	Payments for CTE Programs - Tuition	4240						0			0	1,300
88	Payments for Community College Programs - Tuition	4270						0			0	
89	Payments for Other Programs - Tuition	4280						0			0	
90	Other Payments to In-State Govt Units	4290						0			0	
91	<b>Total Payments to Other District &amp; Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>7,951,746</b>			<b>7,951,746</b>	<b>7,819,487</b>
92	Payments for Regular Programs - Transfers	4310						1,512			1,512	
93	Payments for Special Education Programs - Transfers	4320						0			0	
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
95	Payments for CTE Programs - Transfers	4340						0			0	
96	Payments for Community College Program - Transfers	4370						0			0	
97	Payments for Other Programs - Transfers	4380						0			0	
98	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In-State)</b>	<b>4300</b>			0			1,512			1,512	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0	
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			2,843			7,953,258			7,956,101	8,028,177
102	<b>DEBT SERVICES (ED)</b>											
103	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
104	Tax Anticipation Warrants	5110						0			0	
105	Tax Anticipation Notes	5120						0			0	
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	
107	State Aid Anticipation Certificates	5140						0			0	
108	Other Interest on Short-Term Debt	5150						0			0	
109	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200						0			0	
111	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										3,712,443
113	<b>Total Direct Disbursements/Expenditures</b>		221,256,606	64,979,077	14,182,904	14,617,190	346,906	8,394,576	1,620,331	71,438	325,469,028	326,126,434
114	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(12,301,588)	
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	0	0	0	0	0	0	0	0	
120	<b>SUPPORT SERVICES - BUSINESS</b>											
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	
122	Facilities Acquisition & Construction Services	2530	6,262	17,269	16,631	0	56,168	0	184,206	0	280,536	400,686
123	Operation & Maintenance of Plant Services	2540	7,472,164	1,740,443	7,033,143	9,314,595	28,271	4,470	124,243	1,341	25,718,670	26,366,105
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	795
125	Food Services	2560					0		0		0	
126	<b>Total Support Services - Business</b>	<b>2500</b>	<b>7,478,426</b>	<b>1,757,712</b>	<b>7,049,774</b>	<b>9,314,595</b>	<b>84,439</b>	<b>4,470</b>	<b>308,449</b>	<b>1,341</b>	<b>25,999,206</b>	<b>26,767,586</b>
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	
128	<b>Total Support Services</b>	<b>2000</b>	<b>7,478,426</b>	<b>1,757,712</b>	<b>7,049,774</b>	<b>9,314,595</b>	<b>84,439</b>	<b>4,470</b>	<b>308,449</b>	<b>1,341</b>	<b>25,999,206</b>	<b>26,767,586</b>
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	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			0			0	
133	Payments for CTE Programs	4140			0			0			0	
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			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			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			0	
141	Tax Anticipation Notes	5120						0			0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	
143	State Aid Anticipation Certificates	5140						0			0	
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	55,574
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>55,574</b>
146	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>						<b>0</b>			<b>0</b>	
147	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>55,574</b>
148	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
149	<b>Total Direct Disbursements/Expenditures</b>		7,478,426	1,757,712	7,049,774	9,314,595	84,439	4,470	308,449	1,341	25,999,206	26,823,160
150	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>										<b>(821,227)</b>	
151												
152	<b>30 - DEBT SERVICES (DS)</b>											
153	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>						0			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			0	
157	Tax Anticipation Notes	5120						0			0	
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	
159	State Aid Anticipation Certificates	5140						0			0	
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	
161	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
162	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						12,439,909			12,439,909	11,722,747
163	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						22,857,839			22,857,839	25,021,766
164	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			0			2,981,917			2,981,917	
165	<b>Total Debt Services</b>	<b>5000</b>			<b>0</b>			<b>38,279,665</b>			<b>38,279,665</b>	<b>36,744,513</b>
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										
167	<b>Total Disbursements/ Expenditures</b>				<b>0</b>			<b>38,279,665</b>			<b>38,279,665</b>	<b>36,744,513</b>
168	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(3,875,127)</b>	
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	0	0	0	0	0	0	0	0	
174	<b>SUPPORT SERVICES - BUSINESS</b>											
175	Pupil Transportation Services	2550	13,052,057	6,784,944	705,905	2,546,872	3,283,936	624	2,856	0	26,377,194	24,761,776
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	
177	<b>Total Support Services</b>	<b>2000</b>	<b>13,052,057</b>	<b>6,784,944</b>	<b>705,905</b>	<b>2,546,872</b>	<b>3,283,936</b>	<b>624</b>	<b>2,856</b>	<b>0</b>	<b>26,377,194</b>	<b>24,761,776</b>
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	
179	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>											
180	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (IN-STATE)</b>											
181	Payments for Regular Programs	4110			0			0			0	
182	Payments for Special Education Programs	4120			0			0			0	
183	Payments for Adult/Continuing Education Programs	4130			0			0			0	
184	Payments for CTE Programs	4140			0			0			0	
185	Payments for Community College Programs	4170			0			0			0	
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	
187	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	
189	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
190	<b>DEBT SERVICES (TR)</b>											
191	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
192	Tax Anticipation Warrants	5110						0			0	
193	Tax Anticipation Notes	5120						0			0	
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	
195	State Aid Anticipation Certificates	5140						0			0	
196	Other (Describe & Itemize)	5150						0			0	
197	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
198	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						278,158			278,158	
199	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						1,705,194			1,705,194	
200	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						0			0	
201	<b>Total Debt Services</b>							1,983,352			1,983,352	0
202	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										
203	<b>Total Disbursements/ Expenditures</b>		13,052,057	6,784,944	705,905	2,546,872	3,283,936	1,983,976	2,856	0	28,360,546	24,761,776
204	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(8,401,561)	
205												
206	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
207	<b>INSTRUCTION (MR/SS)</b>											
208	Regular Programs	1100		1,307,674							1,307,674	1,376,466
209	Pre-K Programs	1125		0							0	0
210	Special Education Programs (Functions 1200-1220)	1200		1,285,481							1,285,481	1,115,191
211	Special Education Programs - Pre-K	1225		0							0	0
212	Remedial and Supplemental Programs - K-12	1250		28,064							28,064	29,212
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		18,311							18,311	12,169
215	CTE Programs	1400		81,017							81,017	79,134
216	Interscholastic Programs	1500		57,239							57,239	55,358
217	Summer School Programs	1600		49,824							49,824	62,947
218	Gifted Programs	1650		59,177							59,177	82,816
219	Driver's Education Programs	1700		0							0	0
220	Bilingual Programs	1800		433,529							433,529	433,993
221	Truants' Alternative & Optional Programs	1900		20,265							20,265	17,436
222	<b>Total Instruction</b>	<b>1000</b>		3,340,581							3,340,581	3,264,722
223	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
224	<b>SUPPORT SERVICES - PUPILS</b>											
225	Attendance & Social Work Services	2110		325,109							325,109	355,560
226	Guidance Services	2120		132,658							132,658	131,855
227	Health Services	2130		388,098							388,098	397,656
228	Psychological Services	2140		19,926							19,926	36,761
229	Speech Pathology & Audiology Services	2150		33,879							33,879	40,228
230	Other Support Services - Pupils (Describe & Itemize)	2190		379,087							379,087	364,764
231	<b>Total Support Services - Pupils</b>	<b>2100</b>		1,278,757							1,278,757	1,326,824
232	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
233	Improvement of Instruction Services	2210		173,873							173,873	184,164
234	Educational Media Services	2220		207,641							207,641	221,147
235	Assessment & Testing	2230		39,646							39,646	28,141
236	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		421,160							421,160	433,452

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
237	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
238	Board of Education Services	2310		72,500							72,500	77,085
239	Executive Administration Services	2320		183,304							183,304	186,838
240	Service Area Administrative Services	2330		117,210							117,210	49,617
241	Claims Paid from Self Insurance Fund	2361		0							0	
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	
243	Unemployment Insurance Payments	2363		0							0	
244	Insurance Payments (Regular or Self-Insurance)	2364		0							0	
245	Risk Management and Claims Services Payments	2365		0							0	
246	Judgment and Settlements	2366		0							0	
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	
248	Reciprocal Insurance Payments	2368		0							0	
249	Legal Services	2369		0							0	
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>373,014</b>							<b>373,014</b>	<b>313,540</b>
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		812,823							812,823	811,682
253	Other Support Services - School Administration (Describe & Itemize)	2490		439,523							439,523	475,272
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>1,252,346</b>							<b>1,252,346</b>	<b>1,286,954</b>
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510		40,620							40,620	39,038
257	Fiscal Services	2520		188,211							188,211	184,615
258	Facilities Acquisition & Construction Services	2530		3,354							3,354	23,520
259	Operation & Maintenance of Plant Services	2540		1,661,623							1,661,623	1,687,826
260	Pupil Transportation Services	2550		0							0	585,327
261	Food Services	2560		9,335							9,335	63,675
262	Internal Services	2570		194,919							194,919	186,263
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>2,098,062</b>							<b>2,098,062</b>	<b>2,770,264</b>
264	<b>SUPPORT SERVICES - CENTRAL</b>											
265	Direction of Central Support Services	2610		0							0	
266	Planning, Research, Development, & Evaluation Services	2620		0							0	109
267	Information Services	2630		80,221							80,221	99,153
268	Staff Services	2640		228,079							228,079	221,093
269	Data Processing Services	2660		475,010							475,010	503,679
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>783,310</b>							<b>783,310</b>	<b>824,034</b>
271	Other Support Services (Describe & Itemize)	2900		22,036							22,036	16,127
272	<b>Total Support Services</b>	<b>2000</b>		<b>6,228,685</b>							<b>6,228,685</b>	<b>6,971,195</b>
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>57,223</b>							<b>57,223</b>	<b>85,211</b>
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
275	Payments for Special Education Programs	4120		0							0	
276	Payments for CTE Programs	4140		0							0	
277	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
278	<b>DEBT SERVICES (MR/SS)</b>											
279	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
280	Tax Anticipation Warrants	5110						0			0	
281	Tax Anticipation Notes	5120						0			0	
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
283	State Aid Anticipation Certificates	5140						0			0	
284	Other (Describe & Itemize)	5150						0			0	
285	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
287	<b>Total Disbursements/Expenditures</b>			9,626,489				0			9,626,489	10,321,128
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										860,730	
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	33,052	0	539,968	0	6,181,330	0	722,551	0	7,476,901	10,595,270
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	
295	<b>Total Support Services</b>	<b>2000</b>	<b>33,052</b>	<b>0</b>	<b>539,968</b>	<b>0</b>	<b>6,181,330</b>	<b>0</b>	<b>722,551</b>	<b>0</b>	<b>7,476,901</b>	<b>10,595,270</b>
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			0			0	
299	Payments for Special Education Programs	4120			0			0			0	
300	Payments for CTE Programs	4140			0			0			0	
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	
302	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
303	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
304	<b>Total Disbursements/ Expenditures</b>		33,052	0	539,968	0	6,181,330	0	722,551	0	7,476,901	10,595,270
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(6,749,779)	
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	0	0	0	0	0	0	0	0	
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	2,278,334	0	0	0	0	0	2,278,334	2,015,507
313	Unemployment Insurance Payments	2363	0	0	249,220	0	0	0	0	0	249,220	211,268
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	964,226	0	0	0	0	0	964,226	1,510,000
315	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
316	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	34,000
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	339,016	34,536	1,076,127	0	0	0	0	0	1,449,679	1,510,624
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	0	0	3,546,604	0	0	0	0	0	3,546,604	3,300,000
320	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>339,016</b>	<b>34,536</b>	<b>8,114,511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,488,063</b>	<b>8,581,399</b>
321	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
322	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
323	Tax Anticipation Warrants	5110						0			0	
324	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
325	Other Interest or Short-Term Debt	5150						0			0	
326	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
327	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
328	<b>Total Disbursements/Expenditures</b>		339,016	34,536	8,114,511	0	0	0	0	0	8,488,063	8,581,399
329	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										(4,328,230)	
330												
331	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
332	<b>SUPPORT SERVICES (FP&amp;S)</b>											
333	<b>SUPPORT SERVICES - BUSINESS</b>											
334	Facilities Acquisition & Construction Services	2530	0	0	425,708	0	4,950,299	0	110,101	0	5,486,108	2,347,960
335	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	
336	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	425,708	0	4,950,299	0	110,101	0	5,486,108	2,347,960
337	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	
338	<b>Total Support Services</b>	<b>2000</b>	0	0	425,708	0	4,950,299	0	110,101	0	5,486,108	2,347,960
339	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>											
340	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	
341	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0	0
342	<b>DEBT SERVICES (FP&amp;S)</b>											
343	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
344	Tax Anticipation Warrants	5110						0			0	
345	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	
346	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
347	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	
348	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
349	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
350	<b>Total Disbursements/Expenditures</b>		0	0	425,708	0	4,950,299	0	110,101	0	5,486,108	2,347,960
351	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(4,800,160)	

**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	<i>District's Accounting Basis is ACCRUAL</i>		---RECEIPTS---	---DISBURSEMENTS---								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	<b>ARRA Revenue Source Code</b>	<b>Acct #</b>	<b>ARRA Receipts</b>	<b>Salaries</b>	<b>Employee Benefits</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>	<b>Capital Outlay</b>	<b>Other</b>	<b>Non-Capitalized Equipment</b>	<b>Termination Benefits</b>	<b>Total Expenditures</b>
4	<b>Beginning Balance July 1, 2008</b>											
5	General State Aid	4850	15,769,066	15,769,066								15,769,066
6	Title I Low Income	4851	0									0
7	Title I Neglected - Private	4852	0									0
8	Title I Delinquent - Private	4853	0									0
9	Title I School Improvement (Part A)	4854	0									0
10	Title I School Improvement (Part G)	4855	0									0
11	IDEA Part B Preschool	4856	0									0
12	IDEA Part B Flow Through	4857	0									0
13	Title II D Technology Formula	4860	0									0
14	Title II D Technology Competitive	4861	0									0
15	McKenney - Vento Homeless Education	4862	0									0
16	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 Other I	4870	0									0
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 Other VI	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	<b>Total ARRA Programs</b>		<b>15,769,066</b>	<b>15,769,066</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>15,769,066</b>
35	<b>Ending Balance June 30, 2009</b>		<b>0</b>									

- 1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid (Account 4850, line 5) used for the following non-allowable purposes:**
- Payments of maintenance costs;
  - Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;
  - Purchase or upgrade of vehicles;
  - Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;
  - Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;
  - School modernization, renovation, or repair that is inconsistent with State Law.

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

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b>	<b>Taxes Received 7-1-08 Thru 6-30-09 (from 2008 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2008 Levy)</b>	<b>Taxes Received (from 2007 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2008 Levy)</b>	<b>Estimated Taxes Due (from the 2008 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	179,372,699	82,554,758	96,817,941	185,926,305	103,371,547
5	Operations & Maintenance	19,227,884	8,858,177	10,369,707	19,949,810	11,091,633
6	Debt Services **	34,386,905	15,617,656	18,769,249	35,181,542	19,563,886
7	Transportation	5,730,057	2,519,632	3,210,425	5,672,610	3,152,978
8	Municipal Retirement/Social Security	5,106,897	2,355,701	2,751,196	5,305,235	2,949,534
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	4,156,570	2,011,531	2,145,039	4,526,231	2,514,700
12	Fire Prevention & Safety	684,873	325,669	359,204	732,663	406,994
13	Leasing Levy	0		0		0
14	Special Education	2,048,879	946,211	1,102,668	2,130,821	1,184,610
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	5,106,897	2,355,701	2,751,196	5,305,235	2,949,534
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>255,821,661</b>	<b>117,545,036</b>	<b>138,276,625</b>	<b>264,730,452</b>	<b>147,185,416</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	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description	Outstanding Beginning 07/01/08	Issued 07/01/08 Through 06/30/09	Retired 07/01/08 Through 06/30/09	Outstanding Ending 06/30/09					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>				0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	<b>Total TAWs</b>	0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	<b>Total TANs</b>	0	0	0	0					
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>				0					
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	<b>Total GSAACs (All Funds)</b>				0					
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>				0					
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Bonds Outstanding 07/1/08	Bonds Issued 7/1/08 thru 6/30/09	Difference With page 8, line 25	Bonds Retired 7/1/08 thru 6/30/09	Bonds Outstanding 6/30/09	Amount to be Provided for Retirement of Bonds
31	General Obligation Capital Appreciation School Bonds, Series 1	04/25/96	14,999,900	6	6,541,250			1,002,084	5,539,166	4,544,161
32	General Obligation School Bonds, Series 1997	04/01/97	39,500,000	6	13,825,000			0	13,825,000	13,825,000
33	General Obligation School Bonds, Series 1998	02/01/98	32,300,000	6	31,050,000			250,000	30,800,000	30,500,000
34	General Obligation School Bonds, Series 1999	02/01/99	18,300,000	6	17,050,000			0	17,050,000	17,050,000
35	General Obligation Capital Appreciation School Bonds, Series 2	03/29/01	57,999,743	6	46,853,182			3,013,239	43,839,943	40,818,383
36	General Obligation Capital Appreciation School Bonds, Series 2	03/25/02	54,499,619	6	54,499,619			0	54,499,619	54,499,619
37	General Obligation School Refunding Bonds, Series 2003A	03/15/03	22,625,000	3	4,875,000			4,875,000	0	0
38	General Obligation Capital Appreciation School Bonds, Series 2	03/20/03	65,999,779	6	65,999,779			847,516	65,152,263	65,327,817
39	General Obligation Limited Tax School Bonds, Series 2003C	12/01/03	12,000,000	1	2,885,000			2,885,000	0	0
40	General Obligation Limited Tax School Bonds, Series 2003D	12/01/03	22,000,000	1	22,000,000			0	22,000,000	18,500,000
41	General Obligation School Refunding Bonds, Series 2005	02/15/05	71,790,000	3	65,740,000			6,660,000	59,080,000	51,430,000
42	General Obligation Limited School Bonds, Series 2006B	02/15/06	11,115,000	4	8,000,000			3,325,000	4,675,000	1,725,000
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			423,129,041		339,318,830	0	0	22,857,839	316,460,991	298,219,980
50										
51	* Each type of bond issue must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other							
54	3. Refunding Bonds	6. Building Bonds	9. Other							
55										
56	** This total must agree with Page 24, Line 8, 2007-08 Annual Financial Report for all Local Education Agencies according to 23 Illinois Administrative Code - Part 100									
57	If more than one type of an individual bond issue, indicate percent of original issue that relates to each type.									
58	*** This total must equal the amount on Page 6, Line 22.									

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES ANALYSIS OF CHANGES IN CASH BASIS FUND BALANCE</b>					<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></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>									
3	<b>Cash Basis Fund Balance as of July 1, 2008</b>													
4	<b>RECEIPTS:</b>													
5	Ad Valorem Taxes Received by District	1, 2, 4 or 5-1100		2,048,879										
6	Earnings on Investments	1, 2, 4, 5 or 6-1500												
7	Sale of Bonds	1, 2, 4 or 6-7200												
8	Other Receipts from Local Sources (Describe & Itemize)	--												
9	Federal Impact Aid	4001												
10	<b>Total Receipts</b>		0	2,048,879	0									
11	<b>Total Amount Available (L3 + L10)</b>		0	2,048,879	0									
12	<b>DISBURSEMENTS:</b>													
13	Special Education	1 or 5-1200		2,048,879										
14	Facilities Acquisition & Construction Services	2 or 6-2530												
15	Tort Immunity	--												
16	Other Disbursements (Describe & Itemize)	--												
17	Payments to Other Districts & Govt Units	1, 2, 4 or 6-4000												
18	<b>Total Disbursements</b>		0	2,048,879	0									
19	<b>Ending Cash Basis Fund Balance as of June 30, 2009 (L11 - L18)</b>		0	0	0									
20														
21	<sup>a</sup> Must be completed if tort immunity expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY2009 as a result of existing (restricted) fund balances.													
22														

**Yes**  **No**  Has the entity established an Insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in aggregate the following:

Total Claims Payments:	
Total Reserve Remaining:	

Using the following categories, list all other Tort Immunity expenditures not included in line 1 above. Include the total dollar amount for each category.

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

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	<b>Schedule of Capital Outlay and Depreciation</b>											
4	<b>Description of Assets</b>	<b>Acct #</b>	<b>Cost 7-1-08</b>	<b>Add: Additions 2008-09</b>	<b>Less: Deletions 2008-09</b>	<b>Cost 6-30-09</b>	<b>Life In Years</b>	<b>Accumulated Depreciation 7-1-08</b>	<b>Add: Depreciation Allowable 2008-09</b>	<b>Less: Depreciation Deletions 2008-09</b>	<b>Accumulated Depreciation 6-30-09</b>	<b>Balance Undepreciated 6-30-09</b>
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	27,618,638			27,618,638						27,618,638
8	Depreciable Land	222				0	50				0	0
9	<b>Buildings</b>	<b>230</b>										
10	Permanent Buildings	231	511,221,777	10,684,978		521,906,755	50	148,980,143	12,296,432		161,276,575	360,630,180
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
13	<b>Capitalized Equipment</b>	<b>250</b>										
14	10 Yr Schedule	251	9,422,350	582,514		10,004,864	10	8,550,166	452,492		9,002,658	1,002,206
15	5 Yr Schedule	252	19,290,321	3,233,656	1,709,876	20,814,101	5	11,855,897	2,810,751	1,709,876	12,956,772	7,857,329
16	3 Yr Schedule	253				0	3				0	0
17	<b>Construction in Progress</b>	<b>260</b>				0	--					0
18	<b>Total Capital Assets</b>	<b>200</b>	<b>567,553,086</b>	<b>14,501,148</b>	<b>1,709,876</b>	<b>580,344,358</b>		<b>169,386,206</b>	<b>15,559,675</b>	<b>1,709,876</b>	<b>183,236,005</b>	<b>397,108,353</b>
19	<b>Non-Capitalized Equipment</b>	<b>700</b>				<b>2,764,288</b>	<b>10</b>		<b>276,429</b>			
20	<b>Allowable Depreciation</b>								<b>15,836,104</b>			

	A	B	C	D	E	F	
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4							
5	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>		
6							
7	<b>OPERATING EXPENSE PER PUPIL</b>						
8	<b>EXPENDITURES:</b>						
9	ED	Expenditures 15-22, L113		Total Expenditures	\$	325,469,028	
10	O&M	Expenditures 15-22, L149		Total Expenditures		25,999,206	
11	DS	Expenditures 15-22, L167		Total Expenditures		38,279,665	
12	TR	Expenditures 15-22, L203		Total Expenditures		28,360,546	
13	MR/SS	Expenditures 15-22, L287		Total Expenditures		9,626,489	
14	TORT	Expenditures 15-22, L328		Total Expenditures		8,488,063	
15				<b>Total Expenditures</b>	\$	<b>436,222,997</b>	
16							
17	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
18							
19	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0	
20	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
21	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
22	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
23	TR	Revenues 9-14, L50, Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
24	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
26	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
27	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
28	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
29	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
30	O&M	Revenues 9-14, L147, Col D	3410	Adult Ed (from ICCB)		0	
31	O&M-TR	Revenues 9-14, L148, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
32	O&M-TR	Revenues 9-14, L216, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
33	O&M-TR	Revenues 9-14, L217, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
34	O&M	Revenues 9-14, L227, Col D	4810	Federal - Adult Education		0	
35	ED	Expenditures 15-22, L6, Col K - (G+I)	1125	Pre-K Programs		2,974,396	
36	ED	Expenditures 15-22, L8, Col K - (G+I)	1225	Special Education Programs Pre-K		3,036,961	
37	ED	Expenditures 15-22, L10, Col K - (G+I)	1275	Remedial and Support Programs Pre-K		0	
38	ED	Expenditures 15-22, L11, Col K - (G+I)	1300	Adult/Continuing Education Programs		405,052	
39	ED	Expenditures 15-22, L14, Col K - (G+I)	1600	Summer School Programs		852,538	
40	ED	Expenditures 15-22, L19, Col K	1910	Pre-K Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L20, Col K	1911	Regular K-12 Programs - Private Tuition		0	
42	ED	Expenditures 15-22, L21, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
43	ED	Expenditures 15-22, L22, Col K	1913	Special Education Programs Pre-K - Tuition		0	
44	ED	Expenditures 15-22, L23, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
45	ED	Expenditures 15-22, L24, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
46	ED	Expenditures 15-22, L25, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L26, Col K	1917	CTE Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L27, Col K	1918	Interscholastic Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L28, Col K	1919	Summer School Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L30, Col K	1921	Bilingual Programs - Private Tuition		0	
52	ED	Expenditures 15-22, L31, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0	
53	ED	Expenditures 15-22, L74, Col K - (G+I)	3000	Community Services		2,589,145	
54	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		7,956,101	
55	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		346,906	
56	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment		1,620,331	
57	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000	Community Services		0	
58	O&M	Expenditures 15-22, L137, Col K	4000	Total Payments to Other Dist & Govt Units		0	
59	O&M	Expenditures 15-22, L149, Col G	-	Capital Outlay		84,439	
60	O&M	Expenditures 15-22, L149, Col I	-	Non-Capitalized Equipment		308,449	
61	DS	Expenditures 15-22, L153, Col K	4000	Payments to Other Dist & Govt Units		0	
62	DS	Expenditures 15-22, L163, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		22,857,839	
63	TR	Expenditures 15-22, L178, Col K - (G+I)	3000	Community Services		0	
64	TR	Expenditures 15-22, L189, Col K	4000	Total Payments to Other Dist & Govt Units		0	
65	TR	Expenditures 15-22, L199, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		1,705,194	
66	TR	Expenditures 15-22, L203, Col G	-	Capital Outlay		3,283,936	
67	TR	Expenditures 15-22, L203, Col I	-	Non-Capitalized Equipment		2,856	
68	MR/SS	Expenditures 15-22, L209, Col K	1125	Pre-K Programs		0	
69	MR/SS	Expenditures 15-22, L211, Col K	1225	Special Education Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L213, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
71	MR/SS	Expenditures 15-22, L214, Col K	1300	Adult/Continuing Education Programs		18,311	
72	MR/SS	Expenditures 15-22, L217, Col K	1600	Summer School Programs		49,824	
73	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		57,223	
74	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units		0	
75							
76					<b>Total Deductions (L19 through L74)</b>	\$	<b>48,149,501</b>
77					<b>Total Operating Expenses (Regular K-12)</b>		<b>388,073,496</b>
78					<b>9 Mo ADA (See the General State Aid Claim for 2008-09 (ISBE 54-33, L12)</b>		<b>36,289,15</b>
79					<b>Estimated OEPP (L77 / L78)</b>	\$	<b>10,693.93</b>
80							

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)</b>					
3	<i>This schedule is completed for school districts only.</i>					
5	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>	
6						
81	<b>PER CAPITA TUITION CHARGE</b>					
83	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
84	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	5,410
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		563,178
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		6,187,525
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		445,976
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		1,905,830
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		27,028
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		22,018
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		599,605
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L103, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED-O&M-DS-TR-MR/SS-TORT	Revenues 9-14, L105, Col C	1993	Other Local Fees		0
105	ED-O&M-TR	Revenues 9-14, L130, Col C,D,F	3000	Total Special Education		16,490,328
106	ED-O&M-MR/SS	Revenues 9-14, L139, Col C,D,G	3200	Total Career and Technical Education		476,299
107	ED-MR/SS	Revenues 9-14, L143, Col C,G	3300	Total Bilingual Ed		1,488,486
108	ED	Revenues 9-14, L144, Col C	3360	State Free Lunch & Breakfast		363,885
109	ED-O&M-MR/SS	Revenues 9-14, L145, Col C,D,G	3365	School Breakfast Initiative		7,636
110	ED-O&M	Revenues 9-14, L146, Col C,D	3370	Driver Education		211,326
111	ED-O&M-TR-MR/SS	Revenues 9-14, L153, Col C,D,F,G	3500	Total Transportation		13,657,308
112	ED	Revenues 9-14, L154, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L156, Col C,F,G	3695	Truant Alternative/Optional Education		350,091
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3715	Reading Improvement Block Grant		998,028
116	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
117	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
118	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0
120	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		1,321,188
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
123	ED-TR	Revenues 9-14, L166, Col C,F	3815	State Charter Schools		0
124	O&M	Revenues 9-14, L169, Col D	3925	School Infrastructure - Maintenance		1,975
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		506,321
126	ED	Revenues 9-14, L179, Col C	4045	Head Start (Subtract)		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L190, Col C,D,F,G	-	Total Title V		1,002
129	ED-MR/SS	Revenues 9-14, L199, Col C,G	-	Total Food Service		7,967,567
130	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	-	Total Title I		3,531,833
131	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	-	Total Title IV		369,689
132	ED-O&M-TR-MR/SS	Revenues 9-14, L218, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		7,461,252
133	ED-O&M-TR-MR/SS	Revenues 9-14, L219, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		403,409
134	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
135	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
136	ED-O&M-MR/SS	Revenues 9-14, L226, Col C,D,G	4700	Total CTE - Perkins		336,421
137	ED-O&M-MR/SS	Revenues 9-14, L258, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
138	ED-TR-MR/SS	Revenues 9-14, L259, Col C,F,G	4905	Emergency Immigrant Assistance		0
139	ED-TR-MR/SS	Revenues 9-14, L260, Col C,F,G	4909	Title III - English Language Acquisition		865,255
140	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4910	Learn & Serve America		11,147
141	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
142	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
143	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4932	Title II - Teacher Quality		668,893
144	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4960	Federal Charter Schools		0
145	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		0
146	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		722,701
147	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,157,494
149	<b>Total Allowance for PCTC Computation (L84 through L147)</b>				\$	<b>69,126,104</b>
150	<b>Net Operating Expense for PCTC Computation (L77 - L149)</b>					<b>318,947,392</b>
151	<b>Total Depreciation Allowance (from page 27, Col I)</b>					<b>15,836,104</b>
152	<b>Total Allowance for PCTC Computation (L150 + L151)</b>					<b>334,783,496</b>
153	<b>9 Mo ADA (from L78)</b>					<b>36,289.15</b>
154	<b>Total Estimated PCTC (L152 / 153)</b>				\$	<b>9,225.44</b>
155						
156						
157	Note: ISBE will compute the final amount for line 154 by making adjustments related to the Federal Stimulus-American Recovery and Reinvestment Act 2009.					



**ESTIMATED INDIRECT COST DATA**

	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 2011</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
6	<p><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.</p>							
7	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
8	Direction of Business Support Services (1-2510) and (5-2510)							
9	Fiscal Services (1-2520) and (5-2520)							
10	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
11	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>					6,581,798		
12	Value of Commodities Received for Fiscal Year 2009 <i>(Include the value of commodities when determining if an A-133 is required)</i> .					774,644		
13	Internal Services (1-2570) and (5-2570)							
14	Staff Services (1-2640) and (5-2640)							
15	Data Processing Services (1-2660) and (5-2660)							
17	<b>SECTION II</b>							
18	<b>Estimated Indirect Cost Rate for Federal Program Year 2011</b> <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
20				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
22		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
23	<b>Instruction</b>	1000		213,834,161		213,834,161		
24	<b>Support Services:</b>							
25	Pupil	2100		29,984,096		29,984,096		
26	Instructional Staff	2200		14,710,807		14,710,807		
27	General Admin.	2300		14,447,028		14,447,028		
28	School Admin	2400		24,691,749		24,691,749		
29	<b>Business:</b>							
30	Direction of Business Spt. Srv.	2510	580,679	0	580,679	0		
31	Fiscal Services	2520	1,737,468	0	1,737,468	0		
32	Oper. & Maint. Plant Services	2540		27,318,014	27,318,014	0		
33	Pupil Transportation	2550		23,855,721		23,855,721		
34	Food Services	2560		8,410,728		8,410,728		
35	Internal Services	2570	1,404,649	0	1,404,649	0		
36	<b>Central:</b>							
37	Direction of Central Spt. Srv.	2610		0		0		
38	Plan, Rsrch, Dvlp, Eval. Srv.	2620		9,000		9,000		
39	Information Services	2630		1,271,783		1,271,783		
40	Staff Services	2640	3,243,962	0	3,243,962	0		
41	Data Processing Services	2660	7,306,032	0	7,306,032	0		
42	<b>Other:</b>	2900		279,403		279,403		
43	<b>Community Services</b>	3000		2,646,368		2,646,368		
44	<b>Total</b>			14,272,790	361,458,858	41,590,804	334,140,844	
45				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
46				Col/Row (D44) =	14,272,790	Col/Row (F44) =	41,590,804	
47				Col/Row (E44) =	361,458,858	Col/Row (G44) =	334,140,844	
48				=	<b>3.95%</b>	=	<b>12.45%</b>	

1	A	B	C	D	E	F	G	H	I	J	
2	<b>ILLINOIS STATE BOARD OF EDUCATION</b> School Business Services Division (N-330) 100 North First Street Springfield, IL 62777-0001										
3											
4											
5											
6	<b>LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET</b>					School District Name: School District U-46					
7	(Section 17-1.5 of the School Code)					RCDT Number: 31-045-0460-22					
8											
9						<b>Actual Expenditures, Fiscal Year 2009</b>			<b>Budgeted Expenditures, Fiscal Year 2010</b>		
10			(10)	(20)			(10)	(20)			
11	<b>Description</b>	<b>Funct. No.</b>	<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Total</b>	<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Total</b>			
12	1. Executive Administration Services	2320	2,915,279		2,915,279	4,630,796		4,630,796			
13	2. Special Area Administration Services	2330	1,538,026		1,538,026	338,229		338,229			
14	3. Other Support Services - School Administration	2490	7,873,163		7,873,163	7,588,769		7,588,769			
15	4. Direction of Business Support Services	2510	540,059	0	540,059	615,959		615,959			
16	5. Internal Services	2570	1,215,657		1,215,657	1,713,682		1,713,682			
17	6. Direction of Central Support Services	2610	0		0			0			
18	7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	150,500		150,500			
19	<b>8. Totals</b>		14,082,184	0	14,082,184	14,736,935	0	14,736,935			
20	<b>9. Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)</b>								5%		
21											
22	<b>CERTIFICATION</b>										
23	I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2009" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2009.										
24	I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2010" agree with the amounts on the budget adopted by the Board of Education.										
25											
26											
27	_____				_____						
28	(Date)				Signature of Superintendent						
29	<b>If line 9 is greater than 5% please check one box below.</b>										
30											
31	<input type="checkbox"/> 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.										
32											
33											
34	<input type="checkbox"/> The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 14, 2009 to ensure inclusion in the October 1, 2009 report, postmarked by January 8, 2010 to ensure inclusion in the March 1, 2010 report, or postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report. Information on the waiver process can be found at <a href="http://www.isbe.net/isbewaivers/default.htm">www.isbe.net/isbewaivers/default.htm</a> .										
35											
36											
37	<input type="checkbox"/> The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.										
38											

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

Type Below.

Page	Account	Column	Line #	Fund	Amount	Description
1. Page 7-8	7990	E	42	30	999,415	Transfer from Tort Fund to pay principal and interest on debt certificates
2. Page 7-8	7990	F	42	40	3,233,656	Proceeds from purchase contracts
3. Page 7-8	7990	H	42	60	962,270	Proceeds from purchase contracts
4. Page 7-8	8990	J	59	80	999,415	Transfer to Debt Service Fund to pay principal and interest on debt certificates
5. Page 7-8		C thru K	64	All		Other Changes in Fund Balances - Cash to accrual conversion (see table below)

		Cash Basis Fund Balance (Deficit) as Reported Fund	Adjustments to Record Accrued Assets and Liabilities at July 1, 2008	GAAP Basis Fund Balance (Deficit) as Reported July 1, 2008
Educational Fund	10	\$ 13,133,016	(\$ 20,012,546)	(\$ 6,879,530)
Operations and Maintenance Fund	20	( 9,276,846)	545,460	( 8,731,386)
Debt Service Fund	30	16,273,510	1,518,103	17,791,613
Transportation Fund	40	( 6,841,132)	2,770,785	( 4,070,347)
Municipal Retirement / Social Security Fu	50	182,719	409,012	591,731
Capital Projects Fund	60	11,505,603	( 271,862)	11,233,741
Working Cash Fund	70	74,763,219	-	74,763,219
Tort Fund	80	( 7,470,911)	4,124	( 7,466,787)
Fire Prevention and Safety Fund	90	6,634,141	( 1,062,644)	5,571,497
<b>Total All Funds</b>		<b>\$ 98,903,319</b>	<b>(\$ 16,099,568)</b>	<b>\$ 82,803,751</b>

6. Page R9-14	1719	C	78	10	90,273	Admissions for plays, concerts, etc.
7. Page R9-14	1790	C	81	10	149,408	Parking passes, lock fees and ID fees
8. Page R9-14	1890	C	92	10	22,018	Drivers education text books
9. Page R9-14	1999	C	106	10	5,437	Miscellaneous revenues
10. Page R9-14	1999	D	106	20	56,930	Miscellaneous revenues
11. Page R9-14	1999	H	106	60	8,500	Miscellaneous revenues
12. Page R9-14	3999	C	170	10	506,321	See table below

Family Literacy	8,064
National Board Certification	123,000
Safe Schools Grant (ROE)	210,282
State Library Grant	28,720
Orphanage Tuition	57,565
Arts Education and Foreign Language Assistance	12,509
Teacher and Administrator's Mentoring Program	66,181
<b>Total Other State Grants</b>	<b>506,321</b>

13. Page R9-14	4299	C	198	10	30,006	See table below
----------------	------	---	-----	----	--------	-----------------

Child Nutrition Commodity - cash grant	2,651
Fresh Fruit and Vegetables - cash grant	27,355
<b>Total Other Federal Food</b>	<b>30,006</b>

14. Page R9-14	4799	C	225	10	336,421	Carl Perkins Title IIC
15. Page R9-14	4999	C	268	10	1,157,494	See table below

Food Commodities	774,644
Teaching American History	252,301
National Science Foundation	640
Technology Enhancing Education	54,235
All Day Kindergarten	3,118
Dept of Rehab Services	72,556
<b>Total Other Federal Grants</b>	<b>1,157,494</b>

16. Page E15-21	2190	K	40	10	3,609,982	Lunch Supervision
17. Page E15-21	2490	K	55	10	7,873,163	Administrators, Substitutes, Extra Curricular, Deans Assistants, Secretaries, Overtime and Stipends
18. Page E15-21	2900	K	72	10	257,367	Drug-free support - Clerical Aides/Liasons
19. Page E15-21	5400	K	164	30	2,981,917	Principal and Interest on debt certificates and purchase contracts
20. Page E15-21	2190	K	230	50	379,087	Lunch Supervision
21. Page E15-21	2490	K	253	50	439,523	Administrators, Substitutes, Extra Curricular, Deans Assistants, Secretaries, Overtime and Stipends
22. Page E15-21	2900	K	271	50	22,036	Drug-free support - Clerical Aides/Liasons
23. AUDITCHECK		D	84			Error Message - Okay per ISBE
24. AUDITCHECK		D	87			Error Message - Okay per ISBE

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 4100 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

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

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

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

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

### Balancing Schedule

**Check this Section for Error Messages**

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

Description:	Error Message
<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?	<b>ACCRUAL</b>
Are Federal Expenditures greater than \$500,000?	<b>OK</b>
Is all A133 information completed and enclosed?	<b>OK</b>
Were any findings issued?	<b>OK</b>
<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.	<b>OK</b>
Section D: Check a or b that agrees with the school district type.	<b>OK</b>
<b>4. Page 5: L4: Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	<b>OK</b>
Fund (20) O&M: Cash balances cannot be negative.	<b>OK</b>
Fund (30) B&I: Cash balances cannot be negative.	<b>OK</b>
Fund (40) TR: Cash balances cannot be negative.	<b>OK</b>
Fund (50) MR/SS: Cash balances cannot be negative.	<b>OK</b>
Fund (60) S&C/CI: Cash balances cannot be negative.	<b>OK</b>
Fund (70) WC: Cash balances cannot be negative.	<b>OK</b>
Fund (80) Rent: Cash balances cannot be negative.	<b>OK</b>
Fund (90) FP&S: Cash balances cannot be negative.	<b>OK</b>
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10 (Col C, L13) must = (Col C, L42).	<b>OK</b>
Fund 20 (Line 13) must = (Line 42).	<b>OK</b>
Fund 30 (Col E, L13) must = (Col E, L42).	<b>OK</b>
Fund 40 (Col F, L13) must = (Col F, L42).	<b>OK</b>
Fund 50 (Col G, L13) must = (Col G, L42).	<b>OK</b>
Fund 60 (Col H, L13) must = (Col H, L42).	<b>OK</b>
Fund 70 (Col I, L13) must = (Col I, L42).	<b>OK</b>
Fund 80 (Col J, L13) must = (Col J, L42).	<b>OK</b>
Fund 90 (Col K, L13) must = (Col K, L42).	<b>OK</b>
Agency Fund (Line 13) must = (Line 42).	<b>OK</b>
General Fixed Assets (Col M, L23) must = (Col M, L42).	<b>OK</b>
General Long-Term Debt (L23) must = (Line 42).	<b>OK</b>
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8: Ending Fund Balance.</b>	
Fund 10 (Col C, L39-40) must = (Col C, L65).	<b>OK</b>
Fund 20 (Col D, L39-40) must = (Col D, L65).	<b>OK</b>
Fund 30 (Col E, L39-40) must = (Col E, L65).	<b>OK</b>
Fund 40 (Col F, L39-40) must = (Col F, L65).	<b>OK</b>
Fund 50 (Col G, L39-40) must = (Col G, L65).	<b>OK</b>
Fund 60 (Col H, L39-40) must = (Col H, L65).	<b>OK</b>
Fund 70 (Col I, L39-40) must = (Col I, L65).	<b>OK</b>
Fund 80 (Col J, L39-40) must = (Col J, L65).	<b>OK</b>
Fund 90 (Col K, L39-40) must = (Col K, L65).	<b>OK</b>
<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 Bonds Issued (P25, Col F, L49) must = Principal on Bonds Sold (P8, Col C:F, Col H:K, L32).	<b>OK</b>
Total Bond Principal Retired (P18, Col H, L163) must = Debt Service - Bond Principal Retired (P25, Col H, L49).	<b>OK</b>
<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 (Col C:K, L26) must = Acct 8130 Transfer Among Funds (Col C:K, L48)	<b>OK</b>

Description:	Error Message
Acct 7140 - Transfer of Interest (Col C:K, L27) must = Acct 8140 Transfer of Interest (Col C:K, L49).	OK
Acct 7900 - ISBE Loan Proceeds (Col C:K, L 41) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Col C:K, L58)	OK
Acct 7990 - Other Sources Not Classified Elsewhere (P8, L42) must = Acct 8990 - Other Uses Not Classified Elsewhere (P8, L59)	ERROR!
<b>10. Page 26: Restricted Tax Levies (Line 15) must = Reserved Fund Balance (Pages 5 &amp; 6, Line 42).</b>	
Reserved Fund Balance (P5, Col C,D,F & G,L39) must be => Special Education (P26, Col D, L19).	OK
Reserve Fund Balance (P5, Col D:H, L39) must be >= Area Vocational Construction (P26, Col E,L19).	ERROR
If Tort Immunity Expenditures exist in the Ed Fund (P15, L51), then the Schedule of Tort Immunity Expenditures (P26, Col M, L11:L19) must be completed.	OK
<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

CHECK FOR REFERENCE ERRORS

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

DISTRICT/JOINT AGREEMENT NAME <b>School District U-46</b>	RCDT NUMBER <b>31-045-0460-22</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-004133</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) <b>José M. Torres</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Wermer, Rogers, Doran &amp; Ruzon, LLC 755 Essington Road Joliet</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>355 E. Chicago Street  Elgin, IL 60120-6543</b>		E-MAIL ADDRESS <b>erm@wrdr.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Edward R. Marso</b>	
		CPA FIRM TELEPHONE NUMBER <b>(815)730-6250</b>	FAX NUMBER <b>(815)730-6257</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)



**School District U-46**  
**31-045-0460-22**  
**A-133 SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

1. **Signed** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language** as mandated in SAS 112 and other pronouncements.
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.  
 - For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).  
**Programs funded through ARRA are identified separately in SEFA**
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.  
 - Verify or reconcile on reconciliation worksheet.
6. **The value of COMMODITIES has been included within the AFR on the INDIRECT COSTS page (IND COST INFO 29) on Line 12.**  
 It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299.  
 Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, ietc.) has been submitted to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN**

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

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

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

**School District U-46  
31-045-0460-22**

**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 4	Account 4000	\$ 39,563,940
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 12		774,644
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	(722,701)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 39,615,883</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

Value of Commodities are included for GAAP basis	\$ (774,644)
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-----	-----
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**ADJUSTED AFR FEDERAL REVENUES** \$ 38,841,239

Total Current Year Federal Revenues Reported on SEFA:  
Federal Revenues Column D \$ 38,841,239

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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**ADJUSTED SEFA FEDERAL REVENUE:** \$ 38,841,239

**DIFFERENCE:** \$ -

**SCHOOL DISTRICT U-46**  
**31-045-0460-22**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2009**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number  (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements		Obligations/ Encumb. (G)	Final Status (H)	Budget  (I)
			Year 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)			
<b>U.S. Department of Agriculture:</b>									
<b>Flow-Through From the Illinois State Board of Education:</b>									
National School Lunch Program	10.555	2008-4210	\$ 4,902,189	\$ 926,046	\$ 4,902,189	\$ 926,046	\$ -	\$ 5,828,235	n/a
National School Lunch Program	10.555	2009-4210	-	5,642,437	-	5,642,437	-	5,642,437	n/a
School Breakfast Program	10.553	2008-4220	928,000	152,215	928,000	152,215	-	1,080,215	n/a
School Breakfast Program	10.553	2009-4220	-	1,216,863	-	1,216,863	-	1,216,863	n/a
Fresh Fruits & Vegetables	10.582	2009-4240-00	-	6,434	-	6,434	-	6,434	n/a
Fresh Fruits & Vegetables	10.582	2009-4240-09	-	20,921	-	20,921	-	20,921	n/a
Child Nutrition Commodity/Salvage	10.550	2009-4250	-	2,651	-	2,651	-	2,651	n/a
Non-Cash Commodities Received:									
Department of Agriculture - Food Distribution	10.550	2008	666,106	-	666,106	-	-	666,106	n/a
Department of Agriculture - Food Distribution	10.550	2009	-	667,214	-	667,214	-	667,214	n/a
Department of Defense - Fresh Fruits and Vegetables	10.550	2008	66,776	-	66,776	-	-	66,776	n/a
Department of Defense - Fresh Fruits and Vegetables	10.550	2009	-	107,430	-	107,430	-	107,430	n/a
<b>Total U.S. Department of Agriculture</b>			<b>6,563,071</b>	<b>8,742,211</b>	<b>6,563,071</b>	<b>8,742,211</b>	<b>-</b>	<b>15,305,282</b>	<b>n/a</b>
<b>U.S. Department of Education</b>									
<b>Direct Awards:</b>									
Teaching American History	84.215X	2008-4981	232,023	-	183,719	48,304	-	232,023	n/a
Teaching American History	84.215X	2009-4981	-	252,301	-	220,289	-	220,289	n/a
Smaller Learning Communities	84.215L	2008	74,041	-	74,041	-	-	74,041	n/a
<b>Flow-Through From the Illinois State Board of Education:</b>									
Title V Formula	84.298A	2008-4100	62,001	-	46,879	10,247	-	57,126	63,003
Title V Formula	84.298A	2009-4100	-	1,002	-	5,877	-	5,877	5,877
Title I - Low Income	84.010A	2008-4300	5,814,492	39,061	3,686,263	1,596,510	-	5,282,773	5,902,730
Title I - Low Income	84.010A	2009-4300	-	3,440,332	-	3,631,718	40,000	3,671,718	5,863,718
Title I - Low Income- Neglected Priv.	84.010A	2008-4305	169,674	6,018	74,405	94,999	-	169,404	175,692
Title I - Low Income- Neglected Priv.	84.010A	2009-4305	-	37,766	-	44,054	-	44,054	44,054
Evenstart	84.213C	2008-4335	113,875	8,656	122,531	-	-	122,531	122,531
Title IV - Safe & Drug Free Schools - Formula	84.186A	2008-4400	131,359	1,340	118,025	11,816	-	129,841	138,962
Title IV - Safe & Drug Free Schools - Formula	84.186A	2009-4400	-	92,371	-	92,665	103	92,768	120,856
Title IV - 21st Century Community Learning Centers	84.287C	2008-4421-07	268,128	2,972	241,366	29,734	-	271,100	271,100
Title IV - 21st Century Community Learning Centers	84.287C	2009-4421-07	-	273,006	-	255,806	10,520	266,326	284,700
IDEA Pre-School	84.173A	2008-4600	157,197	-	157,197	-	-	157,197	157,197
IDEA Pre-School	84.173A	2009-4600	-	169,982	-	169,982	-	169,982	169,982
IDEA Flowthrough	84.027A	2008-4620	6,461,025	426,322	6,441,025	422,643	-	6,863,668	6,887,347
IDEA Flowthrough	84.027A	2009-4620	-	7,034,930	-	6,213,613	1,021,503	7,235,116	7,235,116
IDEA Room & Board	84.027A	2008-4625-00	191,489	77,951	191,489	77,951	-	269,440	n/a
IDEA Room & Board	84.027A	2008-4625-XC	-	145,776	-	145,776	-	145,776	n/a
IDEA Room & Board	84.027A	2009-4625-00	-	179,682	-	179,682	-	179,682	n/a
ARRA - General State Aid - Education Stabilization (M)	84.394A	2009-4850	-	15,769,066	-	15,769,066	-	15,769,066	n/a
Title III - Language Instr. Program - Limited English	84.365A	2008-4909	1,412,877	-	1,180,557	232,320	-	1,412,877	1,828,906

**SCHOOL DISTRICT U-46**  
**31-045-0460-22**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2009**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number  (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements		Obligations/ Encumb. (G)	Final Status (H)	Budget  (I)
			Year	Year	Year	Year			
			7/1/07-6/30/08 (C)	7/1/08-6/30/09 (D)	7/1/07-6/30/08 (E)	7/1/08-6/30/09 (F)			
Title III - Language Instr. Program - Limited English	84.365A	2009-4909	-	865,255	-	723,515	88,087	811,602	1,583,221
Title II - Teacher Quality	84.367A	2008-4932	\$ 1,200,180	\$ -	\$ 1,102,638	\$ 1,155	\$ -	\$ 1,103,793	\$ 1,200,180
Title II - Teacher Quality	84.367A	2009-4932	-	668,893	-	706,266	55,994	762,260	1,298,532
Technology - Enhancing Education - Formula	84.318X	2008-4971	66,501	5,209	60,317	8,702	-	69,019	71,710
Technology - Enhancing Education - Formula	84.318X	2009-4971	-	49,026	-	48,295	53	48,348	51,717
All Day Kindergarten	84.215K	2008-4999-02	164,708	3,118	167,826	-	-	167,826	167,826
Total Flow-Through From the Illinois State Board of Education			16,213,506	29,297,734	13,590,518	30,472,392	1,216,260	45,279,170	n/a
<b>Flowthrough From Northern Kane County Regional Vocational System:</b>									
Perkins IIC Grant	84.048A	2008-4745	148,659	164,053	210,207	102,502	-	312,709	n/a
Perkins IIC Grant	84.048A	2009-4745	-	172,368	-	333,273	-	333,273	n/a
Total Flow-Through From Northern Kane County Regional Vocational System			148,659	336,421	210,207	435,775	-	645,982	n/a
<b>Flowthrough From the Illinois Community College Board:</b>									
Adult Ed Basic	84.002	2008-4810	142,070	-	142,070	-	-	142,070	142,070
Adult Ed Basic	84.002	2009-4810	-	128,229	-	128,229	-	128,229	144,798
Total Flow-Through From the Illinois Community College Board			142,070	128,229	142,070	128,229	-	270,299	286,868
<b>Flowthrough From the Illinois Department of Human Services:</b>									
Department of Rehabilitation Services	84.126	30081440A	29,304	-	29,304	-	-	29,304	n/a
Department of Rehabilitation Services	84.126	30081440R	20,234	-	20,234	-	-	20,234	n/a
Department of Rehabilitation Services	84.126	940CK001618	-	72,556	-	72,556	-	72,556	n/a
Total Flow-Through From the Illinois Department of Human Services			49,538	72,556	49,538	72,556	-	122,094	n/a
<b>Total U.S. Department of Education</b>			<b>16,859,837</b>	<b>30,087,241</b>	<b>14,250,093</b>	<b>31,377,545</b>	<b>1,216,260</b>	<b>46,843,898</b>	<b>n/a</b>
<b>National Science Foundation</b>									
<b>Flowthrough From Board of Trustees of the University of Illinois:</b>									
ITWF: Building Communities	47.070	2008	10,089	640	640	-	-	640	n/a
<b>Total National Science Foundation</b>			<b>10,089</b>	<b>640</b>	<b>640</b>	<b>-</b>	<b>-</b>	<b>640</b>	<b>n/a</b>
<b>Corporation for National and Community Services</b>									
<b>Flow-Through From the Illinois State Board of Education:</b>									
Learn and Serve America	94.004	2008-4910	19,862	-	19,862	-	-	19,862	19,862
Learn and Serve America	94.004	2009-4910	-	11,147	-	6,306	4,058	10,364	16,000
<b>Total Corporation for National and Community Services</b>			<b>19,862</b>	<b>11,147</b>	<b>19,862</b>	<b>6,306</b>	<b>4,058</b>	<b>30,226</b>	<b>35,862</b>
<b>U.S. Department of Health &amp; Human Services</b>									
<b>Flowthrough From Northwestern Illinois Association:</b>									
Medicaid Matching	93.778	2008-4991	1,540,082	-	1,540,082	-	-	1,540,082	n/a
<b>Total U.S. Department of Health &amp; Human Services</b>			<b>1,540,082</b>	<b>-</b>	<b>1,540,082</b>	<b>-</b>	<b>-</b>	<b>1,540,082</b>	<b>n/a</b>
<b>TOTAL FEDERAL AWARDS</b>			<b>\$ 24,992,941</b>	<b>\$ 38,841,239</b>	<b>\$ 22,373,748</b>	<b>\$ 40,126,062</b>	<b>\$ 1,220,318</b>	<b>\$ 79,025,410</b>	<b>n/a</b>



**School District U-46**  
**31-045-0460-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2009**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified?        YES   X   NO
- Significant Deficiency(s) identified that are not considered to be material weakness(es)   X   YES        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>
84.394A	ARRA - General State Aid - Education Stabilization

Dollar threshold used to distinguish between Type A and Type B programs:       \$1,203,781.00      

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.

**School District U-46**  
**31-045-0460-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2009**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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1. **FINDING NUMBER:**<sup>11</sup>      2009-1      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
Year originally reported?      2007

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**3. Criteria or specific requirement**

To ensure sales are properly recorded and to aid in loss prevention, best business practices dictate the following food service items be reconciled: individual school sales reports to the District general ledger, number of lunches and a la carte items sold to total revenues, and a la carte sales to the number of items sold and inventory report balances. Additionally, deposit procedures should be in place to eliminate deposit errors.

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**4. Condition**

We noted a reconciliation between the individual schools' sales reports and the amounts reported in the District's general ledger was not performed. A reconciliation between the number of lunches served, (free/reduced and full price) and a la carte items, such as candy bars, sold and the total revenues posted by school was not performed. Additionally, sales of a la carte items were not tracked by type of item and therefore a reconciliation of sales and inventory on hand by a la carte item was not performed. Also, we noted several instances of deposit corrections made by the bank for shortages in deposits to the Food Service bank account.

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**5. Context**<sup>12</sup>

We did not note food service reconciliations being performed for any of the schools in the District. The District records food sales revenues based on the deposits made by the individual schools to the District's Food Service bank account. We noted forty-four instances of deposit corrections made by the bank for shortages in deposits to the Food Service bank account.

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**6. Effect**

Assets of the District are not properly safeguarded as the District cannot determine the level of loss of food inventory items or the possible misstatement of food service revenues.

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**7. Cause**

The District has recently implemented new food service software designed to efficiently track inventories, however, the system has not yet been used to its full potential. The District has not implemented procedures to follow-up on all deposit correction notices from the bank.

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**8. Recommendation**

We recommend the District continue its progress with the new food service software. At a minimum, the District should develop procedures to reconcile the items mentioned in No. 3. above. Additionally, deposit procedures should be examined and improved to reduce deposit errors.

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

Management is aware of the deficiencies noted above. We are in the process of developing procedures for the new software and policies to improve reporting in the food service department.

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**For ISBE Review**

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

**School District U-46**  
**31-045-0460-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2009**

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

1. FINDING NUMBER:<sup>14</sup> None      2. THIS FINDING IS:     New     Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_      5. CFDA No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

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

9. 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>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**School District U-46**  
**31-045-0460-22**  
**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**Year Ending June 30, 2009**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
2008-1	We noted a reconciliation between the individual schools' sales reports and the amounts reported in the District's general ledger was not performed. A reconciliation between the number of lunches served, (free/reduced and full price) and a la carte items, such as ice cream cones, sold and the total revenues posted by school was not performed. Additionally, sales of a la carte items were not tracked by type of item and therefore a reconciliation of sales and inventory on hand by a la carte item was not performed. Also, we noted several instances of deposit corrections made by the bank for shortages in deposits to the Food Service bank account.	The finding has been repeated as finding number 2009-1
2008-2	The District had recorded a balance in the general ledger for unclaimed property of just over \$1.2 million related to stale-dated checks that had not cleared the bank. Although the District maintained a listing of current and prior year activity, supporting documentation was not made available for the entire liability balance, most of which related to activity prior to the implementation of the current Great Plains financial software.	The finding has not been repeated. The District eliminated the unsupported liabilities from its financial statements.

**School District U-46**  
**31-045-0460-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS**  
**Year Ending June 30, 2009**

**Corrective Action Plan**

Finding No.: 2009-1

Condition:

We noted a reconciliation between the individual schools' sales reports and the amounts reported in the District's general ledger was not performed. A reconciliation between the number of lunches served, (free/reduced and full price) and a la carte items, such as ice cream cones, sold and the total revenues posted by school was not performed. Additionally, sales of a la carte items were not tracked by type of item and therefore a reconciliation of sales and inventory on hand by a la carte item was not performed. Also, we noted several instances of deposit corrections made by the bank for shortages in deposits to the Food Service bank account.

Plan:

The District is in the process of implementing new software in the food service department to more efficiently track and reconcile inventory and sales. Additionally, the District is implementing new procedures governing bank deposits to the food services account.

Anticipated Date of Completion: 1/15/2010

Name of Contact Person: Carmen Browne

Management Response: Management concurs with the finding.