

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 checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>	
School District/Joint Agreement Number: <b>35-050-1400-17</b>				Name of Auditing Firm: <b>ROENFELDT &amp; LOCKAS, P.C.</b>	
County Name: <b>LASALLE</b>				Name of Audit Supervisor: <b>JOHN D ENGLISH</b>	
Name of School District/Joint Agreement: <b>OTTAWA TOWNSHIP HIGH SCHOOL</b>		<p align="center"><b><u>Filing Status:</u></b>  <b>Submit electronic AFR directly to ISBE</b></p> <p align="center"><b>Click on the Link to Submit:</b>  <a href="http://www.isbe.net/sfms/afr/afr.htm">www.isbe.net/sfms/afr/afr.htm</a></p>		Address: <b>610 CLINTON STREET</b>	
Address: <b>211 EAST MAIN STREET</b>				City: <b>OTTAWA</b> State: <b>IL</b> Zip Code: <b>61350</b>	
City: <b>OTTAWA</b>				Phone Number: <b>815-433-0464</b> Fax Number: <b>815-433-6464</b>	
Email Address:				IL Registration Number: <b>060-003995</b>	
Zip Code: <b>61350</b>				Email Address: <a href="mailto:roenlock@sbcglobal.net">roenlock@sbcglobal.net</a>	
<p align="center"><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified  <input checked="" type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>				<p align="center"><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>	
<input 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):		Township Treasurer Name (type or print)		Regional Superintendent Name (Type or Print):	
Email Address:		Email Address:		Email Address:	
Telephone:	Fax Number:	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 08-19-09

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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: \_\_\_\_\_  
mm/dd/yyyy

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

\_\_\_\_\_  
Name of Audit Firm (print)

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
mm/dd/yyyy

	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	Tax Year <b>2008</b>		Equalized Assessed Valuation (EAV):		737,899,156								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.012700		+ 0.002500		+ 0.001200		= 0.016400		0.000500				
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	16,623,117		16,994,430		(371,313)		11,554,104						
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	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on Page 25												
26													
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		50,915,042										
32	<input type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35			Acct										
36	c. Bond Principal: .....		511		5,800,000								
37	d. Other Long-Term Debt: .....		590		148,452								
38	e. Total Long-Term Debt Outstanding:.....				5,948,452								
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	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																			
2	(Go to the following web site for reference to the Financial Profile)																			
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>																			
4																				
5																				
6																				
7																				
8	<b>District Name:</b>	OTTAWA TOWNSHIP HIGH SCHOOL																		
9	<b>District Code:</b>	35-050-1400-17																		
10	<b>County Name:</b>	LASALLE																		
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	11,554,104.00	0.695	<b>Weight</b>	0.35														
17			16,623,117.00		<b>Value</b>	1.40	**													
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	16,994,430.00	1.022	<b>Adjustment</b>	0														
21	Possible Adjustment:		16,623,117.00		<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	11,054,477.00	234.17	<b>Weight</b>	0.10														
26			47,206.75		<b>Value</b>	0.40	**													
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			10,286,314.23		<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)		5,948,452.00	88.31	<b>Weight</b>	0.10														
34			50,915,041.76		<b>Value</b>	0.40														
35	<b>Total Profile Score:</b>																<b>3.65</b>			
36	<b>Estimated 2009 Financial Profile Designation: <u>RECOGNITION</u></b>																			
37																				
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>		336,284	1,021,390	8,756	496,331	424,813	305,348	37,413	409,765	3,198,776
5	Investments	120	4,714,600	52,648		138,288			4,257,523		
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170	497,415								
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190	2,212								
13	<b>Total Current Assets</b>		5,550,511	1,074,038	8,756	634,619	424,813	305,348	4,294,936	409,765	3,198,776
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									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
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	247,987	56,708		138,743				409,765	3,198,776
40	Unreserved Fund balance	730	5,302,524	1,017,330	8,756	495,876	424,813	305,348	4,294,936		
41	Investment in General Fixed Assets										
42	<b>Total Liabilities and Fund Balance</b>		5,550,511	1,074,038	8,756	634,619	424,813	305,348	4,294,936	409,765	3,198,776

**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>		298,165		
5	Investments	120	119,629		
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>417,794</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,126,202	
17	Building & Building Improvements	230		22,932,642	
18	Site Improvements & Infrastructure	240		755,189	
19	Capitalized Equipment	250		1,494,799	
20	Construction in Progress	260		21,866	
21	Amount Available in Debt Service Funds	340			8,756
22	Amount to be Provided for Payment on Bonds	350			5,939,696
23	<b>Total Capital Assets</b>			<b>26,330,698</b>	<b>5,948,452</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	417,794		
34	<b>Total Current Liabilities</b>		<b>417,794</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Bonds Payable	511			5,800,000
37	Other Long-Term Liabilities	590			148,452
38	<b>Total Long-Term Liabilities</b>				<b>5,948,452</b>
39	Reserved Fund Balance	714			
40	Unreserved Fund balance	730			
41	Investment in General Fixed Assets			26,330,698	
42	<b>Total Liabilities and Fund Balance</b>		<b>417,794</b>	<b>26,330,698</b>	<b>5,948,452</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	9,467,295	1,924,292	2,407,003	672,432	470,959	415,294	432,678	229,144
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0			
6	State Sources	3000	2,749,950	0	0	229,158	0	0	0	0
7	Federal Sources	4000	1,084,763	62,549	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		<b>13,302,008</b>	<b>1,986,841</b>	<b>2,407,003</b>	<b>901,590</b>	<b>470,959</b>	<b>415,294</b>	<b>432,678</b>	<b>229,144</b>
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,495,057							
10	<b>Total Receipts/Revenues</b>		<b>14,797,065</b>	<b>1,986,841</b>	<b>2,407,003</b>	<b>901,590</b>	<b>470,959</b>	<b>415,294</b>	<b>432,678</b>	<b>229,144</b>
11	<b>DISBURSEMENTS/EXPENDITURES</b>									
12	Instruction	1000	10,208,704				128,094			
13	Support Services	2000	3,882,573	1,933,841		240,856	261,388	109,946		347,981
14	Community Services	3000	0	0		0	0			
15	Payments to Other Districts & Governmental Units	4000	282,764	0	0	440,974	0	0		
16	Debt Service	5000	4,718	0	2,398,247	0	0			0
17	<b>Total Direct Disbursements/Expenditures</b>		<b>14,378,759</b>	<b>1,933,841</b>	<b>2,398,247</b>	<b>681,830</b>	<b>389,482</b>	<b>109,946</b>		<b>347,981</b>
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,495,057	0	0	0	0	0		0
19	<b>Total Disbursements/Expenditures</b>		<b>15,873,816</b>	<b>1,933,841</b>	<b>2,398,247</b>	<b>681,830</b>	<b>389,482</b>	<b>109,946</b>		<b>347,981</b>
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		<b>(1,076,751)</b>	<b>53,000</b>	<b>8,756</b>	<b>219,760</b>	<b>81,477</b>	<b>305,348</b>	<b>432,678</b>	<b>(118,837)</b>
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	790,097							
25	Transfer of Working Cash Fund Interest	7120	140,000							
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			0					
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0					
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
40	Transfer to Capital Projects Fund	7800						0		
41	ISBE Loan Proceeds	7900								
42	Other Sources Not Classified Elsewhere	7990								
43	<b>Total Other Sources of Funds</b>		<b>930,097</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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							790,097	
47	Transfer of Working Cash Fund Interest	8120							140,000	
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
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
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								
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	0	0	0	0	0	930,097	0
61	<b>Total Other Sources/Uses of Funds <sup>6</sup></b>		930,097	0	0	0	0	0	(930,097)	0
62	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(146,654)	53,000	8,756	219,760	81,477	305,348	(497,419)	(118,837)
63	<b>Fund Balances - July 1, 2008</b>		6,197,362	1,021,038		443,264	343,336		4,792,355	
64	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(500,197)			(28,405)				528,602
65	<b>Fund Balances - June 30, 2009</b>		5,550,511	1,074,038	8,756	634,619	424,813	305,348	4,294,936	409,765

**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	382,933
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>		382,933
9	<i>Receipts/Revenues for "On Behalf" Payments <sup>2</sup></i>	3998	
10	<b>Total Receipts/Revenues</b>		382,933
11	<b>DISBURSEMENTS/EXPENDITURES</b>		
12	Instruction	1000	
13	Support Services	2000	2,351,325
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>		2,351,325
18	<i>Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup></i>	4180	0
19	<b>Total Disbursements/Expenditures</b>		2,351,325
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		(1,968,392)
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		(1,968,392)
63	<b>Fund Balances - July 1, 2008</b>		5,167,168
64	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
65	<b>Fund Balances - June 30, 2009</b>		3,198,776

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>		7,014,749	1,380,856	2,393,300	662,811	199,948		276,171	224,804	276,171
6	Leasing Purposes Levy <sup>8</sup>	1130	119,858								
7	Special Education Purposes Levy	1140	110,468								
8	FICA/Medicare Only Purposes Levies	1150					199,948				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>7,245,075</b>	<b>1,380,856</b>	<b>2,393,300</b>	<b>662,811</b>	<b>399,896</b>	<b>0</b>	<b>276,171</b>	<b>224,804</b>	<b>276,171</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	883,340	470,000			64,320				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>883,340</b>	<b>470,000</b>	<b>0</b>	<b>0</b>	<b>64,320</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	13,330								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	85,024								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>98,354</b>								
41	<b>TRANSPORTATION FEES</b>										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 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									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	231,717	19,769	13,703	9,106	6,743	1,883	158,069	4,340	106,762
66	Gain or Loss on Sale of Investments	1520	18,391						(1,562)		
67	<b>Total Earnings on Investments</b>		250,108	19,769	13,703	9,106	6,743	1,883	156,507	4,340	106,762
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	696,701								
72	Sales to Pupils - Other (Describe & Itemize)	1614	3,933								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		700,634								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	110,398								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720		11,220							
80	Book Store Sales	1730	15,772								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		126,170	11,220							
83	<b>TEXTBOOK INCOME</b>										
84	Rentals - Regular Textbooks	1811	70,006								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	3,414								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	<b>Total Textbook Income</b>		73,420								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		25,271							
96	Contributions and Donations from Private Sources	1920	21,530	13,920				30,000			
97	Impact Fees from Municipal or County Governments	1930						10,614			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	3,287	3,256							
100	Payments of Surplus Moneys from TIF Districts	1960						372,797			
101	Drivers' Education Fees	1970	63,419								
102	Proceeds from Vendors' Contracts	1980									

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									
104	Sale of Vocational Projects	1992									
105	Other Local Fees	1993	1,958								
106	Other Local Revenues (Describe & Itemize)	1999				515					
107	<b>Total Other Revenue from Local Sources</b>		90,194	42,447	0	515	0	413,411	0	0	0
108	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	9,467,295	1,924,292	2,407,003	672,432	470,959	415,294	432,678	229,144	382,933
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>											
109											
110	Flow-through Revenue from State Sources	2100									
111	Flow-through Revenue from Federal Sources	2200									
112	Other Flow-Through (Describe & Itemize)	2300									
113	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	0	0		0	0				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>											
114											
115	<b>UNRESTRICTED GRANTS-IN-AID</b>										
116	General State Aid- Sec. 18-8.05	3001	2,137,854								
117	General State Aid - Hold Harmless/Supplemental	3002									
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
120	<b>Total Unrestricted Grants-In-Aid</b>		2,137,854	0	0	0	0	0		0	0
121	<b>RESTRICTED GRANTS-IN-AID</b>										
122	<b>SPECIAL EDUCATION</b>										
123	Special Education - Private Facility Tuition	3100	97,745								
124	Special Education - Extraordinary	3105	166,246								
125	Special Education - Personnel	3110	173,193								
126	Special Education - Orphanage - Individual	3120	7,528								
127	Special Education - Orphanage - Summer	3130									
128	Special Education - Summer School	3145	444								
129	Special Education - Other (Describe & Itemize)	3199									
130	<b>Total Special Education</b>		445,156	0		0					
131	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
132	CTE - Technical Education - Tech Prep	3200									
133	CTE - Secondary Program Improvement (CTEI)	3220	10,568								
134	CTE - WECEP	3225									
135	CTE - Agriculture Education	3235	1,896								
136	CTE - Instructor Practicum	3240									
137	CTE - Student Organizations	3270									
138	CTE - Other (Describe & Itemize)	3299									
139	<b>Total Career and Technical Education</b>		12,464	0			0				
140	<b>BILINGUAL EDUCATION</b>										
141	Bilingual Ed - Downstate - TPI and TBE	3305	1,569								
142	Bilingual Education - Transitional Bilingual Education	3310									
143	<b>Total Bilingual Ed</b>		1,569				0				
144	State Free Lunch & Breakfast	3360	1,719								
145	School Breakfast Initiative	3365									
146	Driver Education	3370	79,697								
147	Adult Ed (from ICCB)	3410									
148	Adult Ed - Other (Describe & Itemize)	3499									

**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				75,929					
151	Transportation - Special Education	3510				153,229					
152	Transportation - Other (Describe & Itemize)	3599									
153	<b>Total Transportation</b>		0	0		229,158	0				
154	Learning Improvement - Change Grants	3610									
155	Scientific Literacy	3660									
156	Truant Alternative/Optional Education	3695									
157	Early Childhood - Block Grant	3705									
158	Reading Improvement Block Grant	3715									
159	Reading Improvement Block Grant - Reading Recovery	3720									
160	Continued Reading Improvement Block Grant	3725									
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775	54,459								
165	Technology - Learning Technology Centers	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Construction	3920									
169	School Infrastructure - Maintenance	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	17,032								
171	<b>Total Restricted Grants-In-Aid</b>		612,096	0	0	229,158	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>2,749,950</b>	<b>0</b>	<b>0</b>	<b>229,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
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									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
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									
187	Title V - District Projects	4105									
188	Title V - Rural & Low Income Schools	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up	4200									
193	National School Lunch Program	4210									
194	Special Milk Program	4215	8,171								

**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									
196	Summer Food Service Admin/Program	4225									
197	Child Care Commodity/SFS 13-Adult Day Care	4226									
198	Food Service - Other (Describe & Itemize)	4299									
199	<b>Total Food Service</b>		8,171				0				
200	<b>TITLE I</b>										
201	Title I - Low Income	4300	148,159								
202	Title I - Low Income - Neglected, Private	4305									
203	Title I - Comprehensive School Reform	4332									
204	Title I - Reading First	4334									
205	Title I - Even Start	4335									
206	Title I - Reading First SEA Funds	4337									
207	Title I - Migrant Education	4340									
208	Title I - Other (Describe & Itemize)	4399									
209	<b>Total Title I</b>		148,159	0		0	0				
210	<b>TITLE IV</b>										
211	Title IV - Safe & Drug Free Schools - Formula	4400	3,688								
212	Title IV - 21st Century	4421									
213	Title IV - Other (Describe & Itemize)	4499									
214	<b>Total Title IV</b>		3,688	0		0	0				
215	<b>FEDERAL - SPECIAL EDUCATION</b>										
216	Fed - Spec Education - Preschool Flow-Through	4600									
217	Fed - Spec Education - Preschool Discretionary	4605									
218	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	90,143								
219	Fed - Spec Education - IDEA - Room & Board	4625	111,726								
220	Fed - Spec Education - IDEA - Discretionary	4630									
221	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
222	<b>Total Federal - Special Education</b>		201,869	0		0	0				
223	<b>CTE - PERKINS</b>										
224	CTE - Perkins - Title III E - Tech Prep	4770	7,000								
225	CTE - Other (Describe & Itemize)	4799									
226	<b>Total CTE - Perkins</b>		7,000	0			0				
227	Federal - Adult Education	4810									
228	General State Aid - Education Stabilization	4850	632,014								
229	Title I - Low Income	4851									
230	Title I - Neglected, Private	4852									
231	Title I - Delinquent, Private	4853									
232	Title I - School Improvement (Part A)	4854									
233	Title I - School Improvement (Part G)	4855									
234	IDEA - Part B - Preschool	4856									
235	IDEA - Part B - Flow-Through	4857									
236	Title IID - Technology-Formula	4860									
237	Title IID - Technology-Competitive	4861									
238	McKinney - Vento Homeless Education	4862									
239	Child Nutrition Equipment Assistance	4863									
240	Impact Aid Formula Grants	4864									
241	Impact Aid Competitive Grants	4865									
242	Qualified Zone Academy Bond Tax Credits	4866									
243	Qualified School Construction Bond Credits	4867									
244	Build America Bond Tax Credits	4868									
245	Build America Bond Interest Reimbursement	4869									
246	Other ARRA Funds - I	4870									

**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									
248	Other ARRA Funds - III	4872									
249	Other ARRA Funds - IV	4873									
250	Other ARRA Funds - V	4874									
251	Other ARRA Funds VI	4875									
252	Other ARRA Funds VII	4876									
253	Other ARRA Funds VIII	4877									
254	Other ARRA Funds IX	4878									
255	Other ARRA Funds X	4879									
256	Other ARRA Funds XI	4880									
257	<b>Total Stimulus Programs</b>		632,014	0	0	0	0	0		0	0
258	Advanced Placement Fee/International Baccalaureate	4904									
259	Emergency Immigrant Assistance	4905									
260	Title III - English Language Acquisition	4909									
261	Learn & Serve America	4910									
262	McKinney Education for Homeless Children	4920									
263	Title II - Eisenhower Professional Development Formula	4930									
264	Title II - Teacher Quality	4932	47,157								
265	Federal Charter Schools	4960									
266	Medicaid Matching Funds - Administrative Outreach	4991	13,012								
267	Medicaid Matching Funds - Fee-for-Service Program	4992	12,602								
268	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999									
			11,091	62,549							
269	<b>Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State</b>		1,084,763	62,549		0	0	0		0	0
270	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	1,084,763	62,549	0	0	0	0	0	0	0
271	<b>Total Direct Receipts/Revenues</b>		13,302,008	1,986,841	2,407,003	901,590	470,959	415,294	432,678	229,144	382,933

**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	4,046,911	1,393,308	139,657	211,786	17,739	1,824			5,811,225	5,950,577
6	Pre-K Programs	1125									0	
7	Special Education Programs (Functions 1200-1220)	1200	1,064,494	469,650	9,064	12,604	21,154	464,027			2,040,993	1,592,940
8	Special Education Programs Pre-K	1225									0	
9	Remedial and Supplemental Programs K-12	1250	62,832	4,062	52,611	5,450	3,764				128,719	90,575
10	Remedial and Support Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300									0	
12	CTE Programs	1400	907,752	295,151	5,100	9,577					1,217,580	1,334,318
13	Interscholastic Programs	1500	507,818	57,707	44,797	48,702	15,699	13,790			688,513	761,256
14	Summer School Programs	1600	7,526	947							8,473	24,020
15	Gifted Programs	1650	5,749	723		718					7,190	7,450
16	Driver's Education Programs	1700	231,128	28,287	2,771	3,191					265,377	302,040
17	Bilingual Programs	1800	16,497	2,828	136						19,461	21,989
18	Truant Alternative & Optional Programs	1900	18,077	2,274		822					21,173	62,894
19	Pre-K Programs - Private Tuition	1910									0	
20	Regular K-12 Programs - Private Tuition	1911									0	
21	Special Education Programs K-12 - Private Tuition	1912									0	480,000
22	Special Education Programs Pre-K - Tuition	1913									0	
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
25	Adult/Continuing Education Programs - Private Tuition	1916									0	
26	CTE Programs - Private Tuition	1917									0	
27	Interscholastic Programs - Private Tuition	1918									0	
28	Summer School Programs - Private Tuition	1919									0	
29	Gifted Programs - Private Tuition	1920									0	
30	Bilingual Programs - Private Tuition	1921									0	
31	Truants Alternative/Optional Ed Programs - Private Tuition	1922									0	
32	<b>Total Instruction<sup>10</sup></b>	<b>1000</b>	<b>6,868,784</b>	<b>2,254,937</b>	<b>254,136</b>	<b>292,850</b>	<b>58,356</b>	<b>479,641</b>	<b>0</b>	<b>0</b>	<b>10,208,704</b>	<b>10,628,059</b>
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110	85,850	25,963	3,088	2,970					117,871	128,570
36	Guidance Services	2120	394,694	122,798		2,282					519,774	492,650
37	Health Services	2130	31,137	26,091	519	679					58,426	53,434
38	Psychological Services	2140	150,531	36,082	882	2,681					190,176	198,105
39	Speech Pathology & Audiology Services	2150	20,212	2,164	10,650	881					33,907	32,012
40	Other Support Services - Pupils (Describe & Itemize)	2190	36,369								36,369	45,630
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>718,793</b>	<b>213,098</b>	<b>15,139</b>	<b>9,493</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>956,523</b>	<b>950,401</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	29,826	8,717	10,948						49,491	48,666
44	Educational Media Services	2220	100,458	46,561	604	20,035	1,641				169,299	164,494
45	Assessment & Testing	2230				5,867					5,867	10,000
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>130,284</b>	<b>55,278</b>	<b>11,552</b>	<b>25,902</b>	<b>1,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>224,657</b>	<b>223,160</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310			118,961	1,165		683,469			803,595	672,600
49	Executive Administration Services	2320	150,873	40,101	4,102	829		2,141			198,046	195,805
50	Special Area Administration Services	2330									0	
51	Tort Immunity Services	2360 - 2370									0	
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>150,873</b>	<b>40,101</b>	<b>123,063</b>	<b>1,994</b>	<b>0</b>	<b>685,610</b>	<b>0</b>	<b>0</b>	<b>1,001,641</b>	<b>868,405</b>
53	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54	Office of the Principal Services	2410	434,191	119,523	5,530	14,644	1,553	1,174			576,615	567,526

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									0	
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	434,191	119,523	5,530	14,644	1,553	1,174	0	0	576,615	567,526
57	<b>SUPPORT SERVICES - BUSINESS</b>											
58	Direction of Business Support Services	2510									0	
59	Fiscal Services	2520	134,064	13,756	3,028	13,228					164,076	172,059
60	Operation & Maintenance of Plant Services	2540			4,648	4,381					9,029	10,400
61	Pupil Transportation Services	2550									0	
62	Food Services	2560			694,451	6,046					700,497	710,319
63	Internal Services	2570									0	
64	<b>Total Support Services - Business</b>	<b>2500</b>	134,064	13,756	702,127	23,655	0	0	0	0	873,602	892,778
65	<b>SUPPORT SERVICES - CENTRAL</b>											
66	Direction of Central Support Services	2610									0	
67	Planning, Research, Development, & Evaluation Services	2620									0	
68	Information Services	2630									0	
69	Staff Services	2640			1,455	2,994					4,449	5,900
70	Data Processing Services	2660	45,217	24,365	35,030	17,286	123,188				245,086	274,805
71	<b>Total Support Services - Central</b>	<b>2600</b>	45,217	24,365	36,485	20,280	123,188	0	0	0	249,535	280,705
72	Other Support Services (Describe & Itemize)	2900									0	
73	<b>Total Support Services</b>	<b>2000</b>	1,613,422	466,121	893,896	95,968	126,382	686,784	0	0	3,882,573	3,782,975
74	<b>COMMUNITY SERVICES (ED)</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			78,000			17,068			95,068	65,850
78	Payments for Special Education Programs	4120			3,090						3,090	217,500
79	Payments for Adult/Continuing Education Programs	4130									0	
80	Payments for CTE Programs	4140						5,516			5,516	6,000
81	Payments for Community College Programs	4170									0	2,500
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
83	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>			81,090			22,584			103,674	291,850
84	Payments for Regular Programs - Tuition	4210									0	
85	Payments for Special Education Programs - Tuition	4220						179,090			179,090	
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
87	Payments for CTE Programs - Tuition	4240									0	
88	Payments for Community College Programs - Tuition	4270									0	
89	Payments for Other Programs - Tuition	4280									0	
90	Other Payments to In-State Govt Units	4290									0	
91	<b>Total Payments to Other District &amp; Govt Units -Tuition (In State)</b>	<b>4200</b>						179,090			179,090	0
92	Payments for Regular Programs - Transfers	4310									0	
93	Payments for Special Education Programs - Transfers	4320									0	
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 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	
96	Payments for Community College Program - Transfers	4370									0	
97	Payments for Other Programs - Transfers	4380									0	
98	Other Payments to In-State Govt Units - Transfers	4390									0	
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			81,090			201,674			282,764	291,850
102	<b>DEBT SERVICES (ED)</b>											
103	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
104	Tax Anticipation Warrants	5110									0	
105	Tax Anticipation Notes	5120									0	
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
107	State Aid Anticipation Certificates	5140									0	
108	Other Interest on Short-Term Debt	5150									0	
109	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200						4,718			4,718	
111	<b>Total Debt Services</b>	<b>5000</b>						4,718			4,718	0
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
113	<b>Total Direct Disbursements/Expenditures</b>		8,482,206	2,721,058	1,229,122	388,818	184,738	1,372,817	0	0	14,378,759	14,702,884
114	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,076,751)	
115												
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
117	<b>SUPPORT SERVICES (O&amp;M)</b>											
118	<b>SUPPORT SERVICES - PUPILS</b>											
119	Other Support Services - Pupils (Describe & Itemize)	2190									0	
120	<b>SUPPORT SERVICES - BUSINESS</b>											
121	Direction of Business Support Services	2510									0	
122	Facilities Acquisition & Construction Services	2530			3,283		9,175				12,458	84,000
123	Operation & Maintenance of Plant Services	2540	919,591	191,606	233,419	512,186	64,581				1,921,383	1,878,050
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	<b>Total Support Services - Business</b>	<b>2500</b>	919,591	191,606	236,702	512,186	73,756	0	0	0	1,933,841	1,962,050
127	Other Support Services (Describe & Itemize)	2900									0	
128	<b>Total Support Services</b>	<b>2000</b>	919,591	191,606	236,702	512,186	73,756	0	0	0	1,933,841	1,962,050
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>											
131	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
132	Payments for Special Education Programs	4120									0	
133	Payments for CTE Programs	4140									0	
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
135	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400									0	
137	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
138	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
139	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
140	Tax Anticipation Warrants	5110									0	
141	Tax Anticipation Notes	5120									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 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	
143	State Aid Anticipation Certificates	5140									0	
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
146	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
147	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
148	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
149	<b>Total Direct Disbursements/Expenditures</b>		919,591	191,606	236,702	512,186	73,756	0	0	0	1,933,841	1,962,050
150	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>										53,000	
151												
152	<b>30 - DEBT SERVICES (DS)</b>											
153	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0	
154	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
155	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
156	Tax Anticipation Warrants	5110									0	
157	Tax Anticipation Notes	5120									0	
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
159	State Aid Anticipation Certificates	5140									0	
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
161	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
162	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						398,247			398,247	398,750
163	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						2,000,000			2,000,000	2,000,000
164	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>									0	
165	<b>Total Debt Services</b>	<b>5000</b>			0			2,398,247			2,398,247	2,398,750
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										
167	<b>Total Disbursements/ Expenditures</b>				0			2,398,247			2,398,247	2,398,750
168	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										8,756	
169												
170	<b>40 - TRANSPORTATION FUND (TR)</b>											
171	<b>SUPPORT SERVICES (TR)</b>											
172	<b>SUPPORT SERVICES - PUPILS</b>											
173	Other Support Services - Pupils (Describe & Itemize)	2190									0	
174	<b>SUPPORT SERVICES - BUSINESS</b>											
175	Pupil Transportation Services	2550	52,219	6,929	153,496	9,287	18,925				240,856	304,249
176	Other Support Services (Describe & Itemize)	2900									0	
177	<b>Total Support Services</b>	<b>2000</b>	<b>52,219</b>	<b>6,929</b>	<b>153,496</b>	<b>9,287</b>	<b>18,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>240,856</b>	<b>304,249</b>
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	
179	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>											
180	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (IN-STATE)</b>											
181	Payments for Regular Programs	4110			307,998						307,998	395,000
182	Payments for Special Education Programs	4120			132,976						132,976	80,000
183	Payments for Adult/Continuing Education Programs	4130									0	
184	Payments for CTE Programs	4140									0	
185	Payments for Community College Programs	4170									0	
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
187	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>440,974</b>			<b>0</b>			<b>440,974</b>	<b>475,000</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	
189	Total Payments to Other Dist & Govt Units	4000			440,974			0			440,974	475,000
190	DEBT SERVICES (TR)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110									0	
193	Tax Anticipation Notes	5120									0	
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
195	State Aid Anticipation Certificates	5140									0	
196	Other (Describe & Itemize)	5150									0	
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										
203	Total Disbursements/ Expenditures		52,219	6,929	594,470	9,287	18,925	0	0	0	681,830	779,249
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										219,760	
205												
206	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		60,693							60,693	58,500
209	Pre-K Programs	1125									0	
210	Special Education Programs (Functions 1200-1220)	1200		37,704							37,704	32,200
211	Special Education Programs - Pre-K	1225									0	
212	Remedial and Supplemental Programs - K-12	1250		3,619							3,619	3,800
213	Remedial and Supplemental Programs - Pre-K	1275									0	
214	Adult/Continuing Education Programs	1300									0	
215	CTE Programs	1400		12,158							12,158	12,500
216	Interscholastic Programs	1500		11,415							11,415	13,700
217	Summer School Programs	1600		109							109	150
218	Gifted Programs	1650		83							83	100
219	Driver's Education Programs	1700		1,812							1,812	
220	Bilingual Programs	1800		239							239	200
221	Truants' Alternative & Optional Programs	1900		262							262	200
222	Total Instruction	1000		128,094							128,094	121,350
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		14,193							14,193	15,000
226	Guidance Services	2120		9,896							9,896	10,700
227	Health Services	2130		3,851							3,851	4,100
228	Psychological Services	2140		8,097							8,097	7,900
229	Speech Pathology & Audiology Services	2150		225							225	
230	Other Support Services - Pupils (Describe & Itemize)	2190		5,192							5,192	5,400
231	Total Support Services - Pupils	2100		41,454							41,454	43,100
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		414							414	950
234	Educational Media Services	2220		7,803							7,803	12,100
235	Assessment & Testing	2230									0	
236	Total Support Services - Instructional Staff	2200		8,217							8,217	13,050

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									0	
239	Executive Administration Services	2320		9,138							9,138	10,200
240	Service Area Administrative Services	2330									0	
241	Claims Paid from Self Insurance Fund	2361									0	
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
243	Unemployment Insurance Payments	2363									0	
244	Insurance Payments (Regular or Self-Insurance)	2364									0	
245	Risk Management and Claims Services Payments	2365									0	
246	Judgment and Settlements	2366									0	
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
248	Reciprocal Insurance Payments	2368									0	
249	Legal Services	2369									0	
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>9,138</b>							<b>9,138</b>	<b>10,200</b>
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		21,876							21,876	25,000
253	Other Support Services - School Administration (Describe & Itemize)	2490									0	
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>21,876</b>							<b>21,876</b>	<b>25,000</b>
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510									0	
257	Fiscal Services	2520		22,254							22,254	23,800
258	Facilities Acquisition & Construction Services	2530									0	
259	Operation & Maintenance of Plant Services	2540		147,238							147,238	148,000
260	Pupil Transportation Services	2550		4,239							4,239	6,700
261	Food Services	2560									0	
262	Internal Services	2570									0	
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>173,731</b>							<b>173,731</b>	<b>178,500</b>
264	<b>SUPPORT SERVICES - CENTRAL</b>											
265	Direction of Central Support Services	2610									0	
266	Planning, Research, Development, & Evaluation Services	2620									0	
267	Information Services	2630									0	
268	Staff Services	2640									0	
269	Data Processing Services	2660		6,972							6,972	7,900
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>6,972</b>							<b>6,972</b>	<b>7,900</b>
271	Other Support Services (Describe & Itemize)	2900									0	
272	<b>Total Support Services</b>	<b>2000</b>		<b>261,388</b>							<b>261,388</b>	<b>277,750</b>
273	<b>COMMUNITY SERVICES (MR/SS)</b>											
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
275	Payments for Special Education Programs	4120									0	
276	Payments for CTE Programs	4140									0	
277	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		<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	
281	Tax Anticipation Notes	5120									0	
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 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	
284	Other (Describe & Itemize)	5150									0	
285	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
287	<b>Total Disbursements/Expenditures</b>			389,482				0			389,482	399,100
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										81,477	
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			9,006		100,940				109,946	360,000
294	Other Support Services (Describe & Itemize)	2900									0	
295	<b>Total Support Services</b>	<b>2000</b>	0	0	9,006	0	100,940	0	0	0	109,946	360,000
296	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
297	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
298	Payments to Other Govt Units (In-State)	4100									0	
299	Payments for Special Education Programs	4120									0	
300	Payments for CTE Programs	4140									0	
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
302	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
303	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
304	<b>Total Disbursements/ Expenditures</b>		0	0	9,006	0	100,940	0	0	0	109,946	360,000
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										305,348	
306												
307	<b>70 - WORKING CASH (WC)</b>											
308												
309	<b>80 - TORT FUND (TF)</b>											
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
311	Claims Paid from Self Insurance Fund	2361									0	
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362			61,495						61,495	65,000
313	Unemployment Insurance Payments	2363			369						369	12,000
314	Insurance Payments (Regular or Self-Insurance)	2364			161,980						161,980	65,000
315	Risk Management and Claims Services Payments	2365									0	541,500
316	Judgment and Settlements	2366									0	
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			23,865		98,800				122,665	30,000
318	Reciprocal Insurance Payments	2368									0	
319	Legal Services	2369			1,472						1,472	
320	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	249,181	0	98,800	0	0	0	347,981	713,500
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	
324	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									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	
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>		0	0	249,181	0	98,800	0	0	0	347,981	713,500
329	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(118,837)	
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			146,619		2,204,706				2,351,325	2,760,000
335	Operation & Maintenance of Plant Services	2540									0	
336	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	146,619	0	2,204,706	0	0	0	2,351,325	2,760,000
337	Other Support Services (Describe & Itemize)	2900									0	
338	<b>Total Support Services</b>	<b>2000</b>	0	0	146,619	0	2,204,706	0	0	0	2,351,325	2,760,000
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	
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	
345	Other Interest on Short-Term Debt (Describe & Itemize)	5150									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	
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	146,619	0	2,204,706	0	0	0	2,351,325	2,760,000
351	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,968,392)	

**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 CASH</i>		---RECEIPTS---	-----DISBURSEMENTS-----								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	<b>Beginning Balance July 1, 2008</b>											
5	General State Aid	4850	632,014	632,014								632,014
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>632,014</b>	<b>632,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>632,014</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	7,014,749		7,014,749	7,532,471	7,532,471
5	Operations & Maintenance	1,380,856		1,380,856	1,482,765	1,482,765
6	Debt Services **	2,393,300		2,393,300	2,456,052	2,456,052
7	Transportation	662,811		662,811	711,727	711,727
8	Municipal Retirement/Social Security	199,948		199,948	200,469	200,469
9	Capital Improvements	0		0		0
10	Working Cash	276,171		276,171	296,553	296,553
11	Tort Immunity	224,804		224,804	310,194	310,194
12	Fire Prevention & Safety	276,171		276,171	296,553	296,553
13	Leasing Levy	119,858		119,858	130,483	130,483
14	Special Education	110,468		110,468	118,621	118,621
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	199,948		199,948	200,469	200,469
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>12,859,084</b>	<b>0</b>	<b>12,859,084</b>	<b>13,736,357</b>	<b>13,736,357</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			0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund	0			0					
7	Operations & Maintenance Fund	0			0					
8	Debt Services - Construction	0			0					
9	Debt Services - Working Cash	0			0					
10	Debt Services - Refunding Bonds	0			0					
11	Transportation Fund	0			0					
12	Municipal Retirement/Social Security Fund	0			0					
13	Fire Prevention & Safety Fund	0			0					
14	Other - (Describe & Itemize)	0			0					
15	<b>Total TAWs</b>	0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund	0			0					
18	Operations & Maintenance Fund	0			0					
19	Fire Prevention & Safety Fund	0			0					
20	Other - (Describe & Itemize)	0			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			0					
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	<b>Total GSAACs (All Funds)</b>	0			0					
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>	0			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	<b>TAXABLE G.O. SERIES 2008B</b>	09/08/08	2,900,000	1	2,900,000			2,000,000	900,000	892,722
32	GENERAL OBLIGATION SERIES 2008A	09/08/08	4,900,000	1&4	4,900,000				4,900,000	4,898,522
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			7,800,000		7,800,000	0	0	2,000,000	5,800,000	5,791,244
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		110,468										
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	110,468	0									
11	<b>Total Amount Available (L3 + L10)</b>		0	110,468	0									
12	<b>DISBURSEMENTS:</b>													
13	Special Education	1 or 5-1200		110,468										
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	110,468	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	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
6	<b>Land</b>	<b>220</b>										
7	Non-Depreciable Land	221	1,126,202			1,126,202						1,126,202
8	Depreciable Land	222				0	50				0	0
9	<b>Buildings</b>	<b>230</b>										
10	Permanent Buildings	231	28,224,903	2,290,814		30,515,717	50	6,996,234	586,841		7,583,075	22,932,642
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	2,098,982	100,940		2,199,922	20	1,383,315	61,418		1,444,733	755,189
13	<b>Capitalized Equipment</b>	<b>250</b>										
14	10 Yr Schedule	251	2,892,492	339,616	152,448	3,079,660	10	1,476,024	308,032	152,448	1,631,608	1,448,052
15	5 Yr Schedule	252	197,902	18,925		216,827	5	144,277	25,803		170,080	46,747
16	3 Yr Schedule	253				0	3				0	0
17	<b>Construction in Progress</b>	<b>260</b>		21,866		21,866	--					21,866
18	<b>Total Capital Assets</b>	<b>200</b>	<b>34,540,481</b>	<b>2,772,161</b>	<b>152,448</b>	<b>37,160,194</b>		<b>9,999,850</b>	<b>982,094</b>	<b>152,448</b>	<b>10,829,496</b>	<b>26,330,698</b>
19	<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0			
20	<b>Allowable Depreciation</b>								982,094			

	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	\$	14,378,759	
10	O&M	Expenditures 15-22, L149		Total Expenditures		1,933,841	
11	DS	Expenditures 15-22, L167		Total Expenditures		2,398,247	
12	TR	Expenditures 15-22, L203		Total Expenditures		681,830	
13	MR/SS	Expenditures 15-22, L287		Total Expenditures		389,482	
14	TORT	Expenditures 15-22, L328		Total Expenditures		347,981	
15				<b>Total Expenditures</b>	\$	<b>20,130,140</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		0	
36	ED	Expenditures 15-22, L8, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
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		0	
39	ED	Expenditures 15-22, L14, Col K - (G+I)	1600	Summer School Programs		8,473	
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		0	
54	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		282,764	
55	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		184,738	
56	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment		0	
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		73,756	
60	O&M	Expenditures 15-22, L149, Col I	-	Non-Capitalized Equipment		0	
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		2,000,000	
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		440,974	
65	TR	Expenditures 15-22, L199, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
66	TR	Expenditures 15-22, L203, Col G	-	Capital Outlay		18,925	
67	TR	Expenditures 15-22, L203, Col I	-	Non-Capitalized Equipment		0	
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		0	
72	MR/SS	Expenditures 15-22, L217, Col K	1600	Summer School Programs		109	
73	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		0	
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>3,009,739</b>
77					<b>Total Operating Expenses (Regular K-12)</b>		<b>17,120,401</b>
78					<b>9 Mo ADA (See the General State Aid Claim for 2008-09 (ISBE 54-33, L12)</b>		<b>1,413.79</b>
79					<b>Estimated OEPP (L77 / L78)</b>	\$	<b>12,109.58</b>

	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)	\$	0
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)		0
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		700,634
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		137,390
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		70,006
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		3,414
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)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		25,271
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		1,958
105	ED-O&M-TR	Revenues 9-14, L130, Col C,D,F	3000	Total Special Education		445,156
106	ED-O&M-MR/SS	Revenues 9-14, L139, Col C,D,G	3200	Total Career and Technical Education		12,464
107	ED-MR/SS	Revenues 9-14, L143, Col C,G	3300	Total Bilingual Ed		1,569
108	ED	Revenues 9-14, L144, Col C	3360	State Free Lunch & Breakfast		1,719
109	ED-O&M-MR/SS	Revenues 9-14, L145, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L146, Col C,D	3370	Driver Education		79,697
111	ED-O&M-TR-MR/SS	Revenues 9-14, L153, Col C,D,F,G	3500	Total Transportation		229,158
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		0
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3715	Reading Improvement Block Grant		0
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		54,459
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		0
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		17,032
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		0
129	ED-MR/SS	Revenues 9-14, L199, Col C,G	-	Total Food Service		8,171
130	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	-	Total Title I		148,159
131	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	-	Total Title IV		3,688
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		90,143
133	ED-O&M-TR-MR/SS	Revenues 9-14, L219, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		111,726
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		7,000
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		0
140	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4910	Learn & Serve America		0
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		47,157
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		13,012
146	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		12,602
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)		73,640
149	<b>Total Allowance for PCTC Computation (L84 through L147)</b>				\$	<b>2,295,225</b>
150	<b>Net Operating Expense for PCTC Computation (L77 - L149)</b>					<b>14,825,176</b>
151	<b>Total Depreciation Allowance (from page 27, Col I)</b>					<b>982,094</b>
152	<b>Total Allowance for PCTC Computation (L150 + L151)</b>					<b>15,807,270</b>
153	<b>9 Mo ADA (from L78)</b>					<b>1,413,79</b>
154	<b>Total Estimated PCTC (L152 / 153)</b>				\$	<b>11,180,78</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>				340,919			
12	Value of Commodities Received for Fiscal Year 2009 <i>(Include the value of commodities when determining if an A-133 is required)</i> .				0			
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		10,278,442		10,278,442		
24	<b>Support Services:</b>							
25	Pupil	2100		997,977		997,977		
26	Instructional Staff	2200		231,233		231,233		
27	General Admin.	2300		1,259,960		1,259,960		
28	School Admin	2400		596,938		596,938		
29	<b>Business:</b>							
30	Direction of Business Spt. Srv.	2510	0	0	0	0		
31	Fiscal Services	2520	186,330	0	186,330	0		
32	Oper. & Maint. Plant Services	2540		2,013,069	2,013,069	0		
33	Pupil Transportation	2550		226,170		226,170		
34	Food Services	2560		359,578		359,578		
35	Internal Services	2570	0	0	0	0		
36	<b>Central:</b>							
37	Direction of Central Spt. Srv.	2610		0		0		
38	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
39	Information Services	2630		0		0		
40	Staff Services	2640	4,449	0	4,449	0		
41	Data Processing Services	2660	128,870	0	128,870	0		
42	<b>Other:</b>							
43	<b>Community Services</b>	3000		0		0		
44	<b>Total</b>			319,649	15,963,367	2,332,718	13,950,298	
45				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
46				Col/Row (D44) =	319,649	Col/Row (F44) =	2,332,718	
47				Col/Row (E44) =	15,963,367	Col/Row (G44) =	13,950,298	
48				=	<b>2.00%</b>	=	<b>16.72%</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>										
7	(Section 17-1.5 of the School Code)					School District Name: <u>OTTAWA TOWNSHIP HIGH SCHOOL</u> RCDT Number: <u>35-050-1400-17</u>					
8											
9						<b>Actual Expenditures, Fiscal Year 2009</b>			<b>Budgeted Expenditures, Fiscal Year 2010</b>		
10											
11	<b>Description</b>		<b>Funct. No.</b>	<b>(10)</b>	<b>(20)</b>	<b>Total</b>		<b>(10)</b>	<b>(20)</b>	<b>Total</b>	
				<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>		
12	1. Executive Administration Services		2320	198,046		198,046		208,787		208,787	
13	2. Special Area Administration Services		2330	0		0				0	
14	3. Other Support Services - School Administration		2490	0		0				0	
15	4. Direction of Business Support Services		2510	0	0	0				0	
16	5. Internal Services		2570	0		0				0	
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				0	
19	<b>8. Totals</b>			198,046	0	198,046		208,787	0	208,787	
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>										
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											
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											
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 8, LINE 64 - OTHER CHANGES IN FUND BALANCE

1. TRANSFER FROM EDUCATIONAL AND TRANSPORTATION FUNDS ON JULY 1,2008 TO TORT FUND

2.

3. PAGE 10, LINE 72 - EDUCATIONAL - OTHER SALES TO PUPILS

4. MILK SALES 3933

PAGE 12, LINE 170 - EDUCATIONAL - OTHER STATE REVENUE

REPRO REIMBURSEMENT 15895

STATE LIBRARY GRANT 1137

PAGE 14, LINE 268 - EDUCATIONAL - OTHER FEDERAL REVENUE

TECHNOLOGY - ENHANCING EDUCATION 2560

STEP REIMBURSEMENT 8531

PAGE 14, LINE 28 - OPERATIONS &amp; MAINTENANCE - OTHER FEDERAL REVENUE

FEMA REIMBURSEMENT 62549

PAGE 15, LINE 40 - EDUCATIONAL -OTHER SUPPORT SERVICES - PUPILS

MONITOR &amp; TEXTBOOK WORKERS 36369

PAGE 17, LINE 110 = EDUCATIONAL - INTEREST ON LONG TERM DEBT

INTEREST ON LEASE PURCHASES 4718

PAGE 19, LINE 230 - MUNICIPAL RETIREMENT/SOCIAL SECURITY

MONITOR &amp; TEXTBOOK WORKERS 5192

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?	CASH
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Were any findings issued?	OK
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
<b>4. Page 5: L4: Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) B&I: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) S&C/CI: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Rent: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<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).	OK
Fund 20 (Line 13) must = (Line 42).	OK
Fund 30 (Col E, L13) must = (Col E, L42).	OK
Fund 40 (Col F, L13) must = (Col F, L42).	OK
Fund 50 (Col G, L13) must = (Col G, L42).	OK
Fund 60 (Col H, L13) must = (Col H, L42).	OK
Fund 70 (Col I, L13) must = (Col I, L42).	OK
Fund 80 (Col J, L13) must = (Col J, L42).	OK
Fund 90 (Col K, L13) must = (Col K, L42).	OK
Agency Fund (Line 13) must = (Line 42).	OK
General Fixed Assets (Col M, L23) must = (Col M, L42).	OK
General Long-Term Debt (L23) must = (Line 42).	OK
<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).	OK
Fund 20 (Col D, L39-40) must = (Col D, L65).	OK
Fund 30 (Col E, L39-40) must = (Col E, L65).	OK
Fund 40 (Col F, L39-40) must = (Col F, L65).	OK
Fund 50 (Col G, L39-40) must = (Col G, L65).	OK
Fund 60 (Col H, L39-40) must = (Col H, L65).	OK
Fund 70 (Col I, L39-40) must = (Col I, L65).	OK
Fund 80 (Col J, L39-40) must = (Col J, L65).	OK
Fund 90 (Col K, L39-40) must = (Col K, L65).	OK
<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).	OK
Total Bond Principal Retired (P18, Col H, L163) must = Debt Service - Bond Principal Retired (P25, Col H, L49).	OK
<b>9. Page 7 &amp; 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).</b>	
Acct 7130 - Transfer Among Funds (Col C:K, L26) must = Acct 8130 Transfer Among Funds (Col C:K, L48)	OK

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)	OK
<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).	OK
If Tort Immunity Expenditures exist in the Ed Fund (P15, L51), then the Schedule of Tort Immunity Expenditures (P26, Col M, L11:L19) must be completed.	OK
<b>12. Page 28: The 9 Month ADA must be entered on Line 78.</b>	
<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>OTTAWA TOWNSHIP HIGH SCHOOL</b>	RCDT NUMBER <b>35-050-1400-17</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>060-003995</b>
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)	NAME AND ADDRESS OF AUDIT FIRM <b>ROENFELDT &amp; LOCKAS, P.C.</b> <b>610 CLINTON STREET</b> <b>OTTAWA</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>211 EAST MAIN STREET</b>  <b>OTTAWA</b> <b>61350</b>	E-MAIL ADDRESS roenlock@sbcglobal.net	
	NAME OF AUDIT SUPERVISOR <b>JOHN D ENGLISH</b>	
	CPA FIRM TELEPHONE NUMBER <b>815-433-0464</b>	FAX NUMBER <b>815-433-6464</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)

**OTTAWA TOWNSHIP HIGH SCHOOL**  
**35-050-1400-17**  
**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

**OTTAWA TOWNSHIP HIGH SCHOOL  
35-050-1400-17  
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	\$ 1,147,312
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 12		-
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	(12,602)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 1,134,710</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 1,134,710</b>
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 1,134,710

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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

ADJUSTED SEFA FEDERAL REVENUE:	\$ 1,134,710
--------------------------------	--------------

DIFFERENCE:	\$ -
-------------	------

**35-050-1400-17**  
**OTTAWA TOWNSHIP HIGH SCHOOL**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2009**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)			
US DEPARTMENT OF EDUCATION									
PASSED THROUGH ILLINOIS STATE BOARD OF EDUCATION									
TITLE I - LOW INCOME	84.010	09-4300-00		148,159		106,607	41,552	148,159	169,186
TITLE IV - SAFE & DRUG FREE SCHOOLS - FORMULA	84.186	09-4400-00		3,688		3,688		3,688	3,688
IDEA - ROOM & BOARD	84.027	08-4625-00	68,213	48,795	94,818	22,190		117,008	N/A
IDEA - ROOM & BOARD	84.027	09-4625-00		62,931		115,074		115,074	N/A
ARRA - GENERAL STATE AID (M)	84.394	09-4850-00		632,014		632,014		632,014	N/A
TITLE II - TEACHER QUALITY	84.281	09-4932-00		47,157		47,157		47,157	47,157
TECHNOLOGY - ENHANCING EDUCATION	84.318	09-4971-00		2,560		2,560		2,560	2,560
PASSED THROUGH LEASE JOINT AGREEMENT									
IDEA - FLOW THROUGH	84.027	09-4620-00		90,143		90,143		90,143	N/A
PASSED THROUGH SRAVTE									
TITLE III - PERKINS	84.243	09-4799-00		7,000		7,000		7,000	N/A
PASSED THROUGH OFFICE OF REHABILITATION SERVICES									
SECONDARY TRANSITION EXPERIENCE PROGRAM	84.126	09-4950-00		8,531		8,531		8,531	N/A

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

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

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

**35-050-1400-17**  
**OTTAWA TOWNSHIP HIGH SCHOOL**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2009**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/07-6/30/08 (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)			
TOTAL US DEPARTMENT OF EDUCATION			68,213	1,050,978	94,818	1,034,964	41,552	1,171,334	
US DEPARTMENT OF AGRICULTURE									
PASSED THROUGH ILLINOIS STATE BOARD OF EDUCATION									
SPECIAL MILK	10.556	08-4215-00	5,216	1,240	5,216	1,240		6,456	N/A
SPECIAL MILK	10.556	09-4215-00		6,931		6,931		6,931	N/A
TOTAL US DEPARTMENT OF AGRICULTURE			5,216	8,171	5,216	8,171		13,387	
US FEDERAL EMERGENCY MANAGEMENT AGENCY									
FEDERAL EMERGENCY MANAGEMENT AGENCY	83.523	09-4990-00		62,549		62,549		62,549	N/A
TOTAL US FEDERAL EMERGENCY MANAGEMENT AGENCY				62,549		62,549		62,549	
US DEPARTMENT OF PUBLIC AID									
PASSED THROUGH PEORIA PUBLIC SCHOOLS									
MEDICAID ADMINISTRATIVE OUTREACH	93.778	07-4991-00	7,606	5,539	7,606	5,539		13,145	N/A

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

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

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

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

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

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





**OTTAWA TOWNSHIP HIGH SCHOOL**  
**35-050-1400-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2009**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: UNQUALIFIED  
(Unqualified, Qualified, Adverse, 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>
ARRA GENERAL STATE AID	84.394

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

Auditee qualified as low-risk auditee?   YES  X  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.

**OTTAWA TOWNSHIP HIGH SCHOOL**  
**35-050-1400-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2009**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 09-01      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**

THE DISTRICT MUST HAVE FUNCTIONING CONTROLS OVER EXTERNAL FINANCIAL REPORTING

**4. Condition**

THE DISTRICT RELIES UPON THE AUDITOR FOR THIS EXPERTISE

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

IT WAS DETERMINED THAT MANAGEMENT DID NOT HAVE THE EXPERTISE NECESSARY TO DEVELOP MATERIALLY CORRECT EXTERNAL FINANCIAL STATEMENTS

**6. Effect**

MANAGEMENT MAY NOT BE ABLE TO DETECT MATERIAL ERRORS AND OMISSIONS TO ITS FINANCIAL STATEMENTS

**7. Cause**

THE DISTRICT HAS NO CURRENT EMPLOYEES FAMILIAR WITH ALL REQUIREMENTS OF EXTERNAL FINANCIAL REPORTING

**8. Recommendation**

WE RECOMMEND THAT MANAGEMENT CONSIDERS TRAINING IN FINANCIAL REPORTING TO ALLOW THEM TO BE ABLE TO PROPERLY PREPARE THEIR OWN FINANCIAL STATEMENTS

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

THE COST OF TRAINING CURRENT PERSONNEL OR ADDING ADDITIONAL PERSONNEL WILL BE CONSIDERED. IF DEVELOPING THE REFERRED TO CONTROL IS COST-EFFECTIVE, MANAGEMENT WILL CONSIDER IMPLEMENTING

**For ISBE Review**

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

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

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

<sup>13</sup> See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.



**OTTAWA TOWNSHIP HIGH SCHOOL**  
**35-050-1400-17**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2009**

**Finding Number**

**Condition**

**Current Status<sup>20</sup>**

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

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

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

<sup>20</sup> Current Status should include one of the following:

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

**OTTAWA TOWNSHIP HIGH SCHOOL**  
**35-050-1400-17**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2009**

**Corrective Action Plan**

Finding No.: 09-01

Condition:

THE DISTRICT DOES NOT HAVE FUNCTIONING INTERNAL CONTROLS OVER EXTERNAL FINANCIAL REPORTING, BUT INSTEAD RELIES UPON THE AUDITOR FOR THIS EXPERTISE

Plan:

FAMILIARIZE OUR STAFF WITH FINANCIAL REPORTING REQUIREMENTS TO THE EXTENT POSSIBLE

Anticipated Date of Completion:

ONGOING

Name of Contact Person:

JOHN HARRISON

Management Response:

THE COST OF ACQUIRING PERSONNEL FAMILIAR WITH THE REQUIREMENTS OF EXTERNAL REPORTING WILL BE CONSIDERED

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