

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

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

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

School District
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: 19022086017 County Name: DuPage Name of School District/Joint Agreement: Hinsdale Township High School District No. 86 Address: 55th and Grant Streets City: Hinsdale Email Address: Zip Code: 60521	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL <u>Filing Status:</u> Submit electronic AFR directly to ISBE Click on the Link to Submit: Send ISBE a File	Name of Auditing Firm: Baker Tilly Virchow Krause, LLP Name of Audit Supervisor: Brian Imhoff Address: 1301 West 22nd Street, Suite 400 City: Oak Brook State: IL Zip Code: 60523 Phone Number: (630) 990-3131 Fax Number: (630) 990-0039 IL Registration Number: 066-004260 Email Address: brian.imhoff@bakertilly.com
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<u>A-133 Single Audit Status:</u> <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?	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC 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 (06/10)

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

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

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

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

3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 21. Check this box If the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/91
mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

18. The Student Activity Funds have been audited in relation to the financial statements taken as a whole.

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	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2009		Equalized Assessed Valuation (EAV):		6,248,298,248								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.008330	+	0.001468	+	0.000281	=	0.010080					
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	75,062,138		73,035,466		2,026,672		55,116,972						
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	C. Short-Term Debt **												
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	D. Long-Term Debt												
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,				431,132,579							
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		11,230,923								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q		
1	ESTIMATED FINANCIAL PROFILE SUMMARY																	
2	(Go to the following web site for reference to the Financial Profile)																	
3	www.isbe.net/sfms/p/profile.htm																	
4																		
5																		
6																		
7	District Name: Hinsdale Township High School District No. 86																	
8	District Code: 19022086017																	
9	County Name: DuPage																	
10																		
11	1. Fund Balance to Revenue Ratio:																	
12	Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)							Funds 10, 20, 40, 70 + (50 & 80 if negative)		Total		Ratio		Score		4		
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80)							Funds 10, 20, 40, & 70,		55,116,972.00		0.734		Weight		0.35		
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)							Minus Funds 10 & 20		75,062,138.00				Value		1.40		
15										0.00								
16	2. Expenditures to Revenue Ratio:																	
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)							Funds 10, 20 & 40		Total		Ratio		Score		4		
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80)							Funds 10, 20, 40 & 70,		73,035,466.00		0.973		Adjustment		0		
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)							Minus Funds 10 & 20		75,062,138.00				Weight		0.35		
20	Possible Adjustment:									0.00				Value		1.40		
21																		
22	3. Days Cash on Hand:																	
23	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)							Funds 10, 20 40 & 70		Total		Days		Score		4		
24	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)							Funds 10, 20, 40 divided by 360		53,519,576.00		263.80		Weight		0.10		
25										202,876.29				Value		0.40		
26	4. Percent of Short-Term Borrowing Maximum Remaining:																	
27	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)							Funds 10, 20 & 40		Total		Percent		Score		4		
28	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)							(.85 x EAV) x Sum of Combined Tax Rates		0.00		100.00		Weight		0.10		
29										53,535,419.39				Value		0.40		
30	5. Percent of Long-Term Debt Margin Remaining:																	
31	Long-Term Debt Outstanding (P3, Cell H37)									Total		Percent		Score		4		
32	Total Long-Term Debt Allowed (P3, Cell H31)									11,230,923.00		97.39		Weight		0.10		
33										431,132,579.11				Value		0.40		
34															Total Profile Score:		4.00 *	
35	Estimated 2010 Financial Profile Designation: <u>RECOGNITION</u>																	
36																		
37																		
38																		
39																		
40																		

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

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		39,441,500	6,748,207	1,610,238	2,106	1,030,945	1,550,148	7,327,763	511,278	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	30,693,510	5,284,055	1,343,243	1,010,657	1,000,230	0	0	346,351	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,279,447	0	0	543,062	0	0	0	0	0
9	Other Receivables	160	274,579	0	0	0	0	0	0	0	0
10	Inventory	170	1,069,094	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		72,758,130	12,032,262	2,953,481	1,555,825	2,031,175	1,550,148	7,327,763	857,629	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	684,862	61,360	0	32,743	0	21,840	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	2,284,090	0	0	0	27,681	0	0	0	0
31	Payroll Deductions & Withholdings	480	1,084	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	29,436,537	4,876,006	1,239,007	1,180,326	922,957	0	0	319,667	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		32,406,573	4,937,366	1,239,007	1,213,069	950,638	21,840	0	319,667	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	1,069,094	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	39,282,463	7,094,896	1,714,474	342,756	1,080,537	1,528,308	7,327,763	537,962	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		72,758,130	12,032,262	2,953,481	1,555,825	2,031,175	1,550,148	7,327,763	857,629	0

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

	A	B	L	M	N
1				Account Groups	
2	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		1,360,027		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		1,360,027		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		2,618,625	
17	Building & Building Improvements	230		70,643,321	
18	Site Improvements & Infrastructure	240		4,064,631	
19	Capitalized Equipment	250		17,796,098	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			1,714,474
22	Amount to be Provided for Payment on Long-Term Debt	350			9,516,449
23	Total Capital Assets			95,122,675	11,230,923
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	1,360,027		
34	Total Current Liabilities		1,360,027		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			11,230,923
37	Total Long-Term Liabilities				11,230,923
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			95,122,675	
41	Total Liabilities and Fund Balance		1,360,027	95,122,675	11,230,923

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

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	RECEIPTS/REVENUES									
4	Local Sources	1000	59,348,370	9,609,768	2,348,003	1,610,955	1,745,091	1,985	48,264	610,529
5	Flow-Through Receipts/Revenues from One District to Another District	2000								
6	State Sources	3000	2,271,453	0	0	743,330	0	0	0	0
7	Federal Sources	4000	1,429,998	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		63,049,821	9,609,768	2,348,003	2,354,285	1,745,091	1,985	48,264	610,529
9	Receipts/Revenues for "On Behalf" Payments ²	3998	9,487,830	0	0	0	0	0		0
10	Total Receipts/Revenues		72,537,651	9,609,768	2,348,003	2,354,285	1,745,091	1,985	48,264	610,529
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	46,099,299				800,421			
13	Support Services	2000	13,371,688	7,464,547		2,590,825	905,256	2,474,098		592,134
14	Community Services	3000	4,200	0		0	0			
15	Payments to Other Districts & Governmental Units	4000	3,504,907	0	0	0	0	0		
16	Debt Service	5000	0	0	2,809,491	0	0			0
17	Total Direct Disbursements/Expenditures		62,980,094	7,464,547	2,809,491	2,590,825	1,705,677	2,474,098		592,134
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	9,487,830	0	0	0	0	0		0
19	Total Disbursements/Expenditures		72,467,924	7,464,547	2,809,491	2,590,825	1,705,677	2,474,098		592,134
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		69,727	2,145,221	(461,488)	(236,540)	39,414	(2,472,113)	48,264	18,395
21	OTHER SOURCES/USES OF FUNDS									
22	OTHER SOURCES OF FUNDS (7000)									
23	PERMANENT TRANSFER FROM VARIOUS FUNDS									
24	Abolishment or Abatement of the Working Cash Fund	7110	0							
25	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0
26	Transfer Among Funds	7130	0	0		0				
27	Transfer of Interest	7140	0	0	0	0	0	0	0	0
28	Transfer from Capital Project Fund to O&M Fund	7150		0						
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160		0						
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170			0					
31	SALE OF BONDS (7200)									
32	Principal on Bonds Sold	7210	0	0	0	0		0	0	0
33	Premium on Bonds Sold	7220	0	0	0	0		0	0	0
34	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0
35	Sale or Compensation for Fixed Assets ⁵	7300	0	3,707	0	0	0	0		0
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			280,164					
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			12,357					
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			150,000					
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			41,178					
40	Transfer to Capital Projects Fund	7800						0		
41	ISBE Loan Proceeds	7900	0	0	0	0	0	0		
42	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0
43	Total Other Sources of Funds		0	3,707	483,699	0	0	0	0	0
44	OTHER USES OF FUNDS (8000)									
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)									
46	Abolishment or Abatement of the Working Cash Fund	8110							0	
47	Transfer of Working Cash Fund Interest	8120							0	

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

1	A	B	C	D	E	F	G	H	I	J
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
48	Transfer Among Funds	8130	0	0		0				
49	Transfer of Interest	8140	0	0	0	0	0	0		0
50	Transfer from Capital Project Fund to O&M Fund	8150						0		
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160								
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170								
53	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0		
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0		
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0		
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	280,164	0				0		
57	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0		
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0		
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0		
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	12,357	0				0		
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0						
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0						
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0						
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	150,000						
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0						
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0						
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0						
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	41,178						
69	Taxes Transferred to Pay for Capital Projects	8810	0	0						
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0						
71	Other Revenues Pledged to Pay for Capital Projects	8830	0	0						
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0						
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0		
74	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0
75	Total Other Uses of Funds		292,521	191,178	0	0	0	0	0	0
76	Total Other Sources/Uses of Funds ⁶		(292,521)	(187,471)	483,699	0	0	0	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(222,794)	1,957,750	22,211	(236,540)	39,414	(2,472,113)	48,264	18,395
78	Fund Balances - July 1, 2009		40,574,351	5,137,146	1,692,263	579,296	1,041,123	4,000,421	7,279,499	519,567
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
80	Fund Balances - June 30, 2010		40,351,557	7,094,896	1,714,474	342,756	1,080,537	1,528,308	7,327,763	537,962

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

	A	B	K
1	Description	Acct #	Fire Prevention & Safety
			(90)
2			
3	RECEIPTS/REVENUES		
4	Local Sources	1000	0
5	Flow-Through Receipts/Revenues from One District to Another District	2000	
6	State Sources	3000	0
7	Federal Sources	4000	0
8	Total Direct Receipts/Revenues		0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	0
10	Total Receipts/Revenues		0
11	DISBURSEMENTS/EXPENDITURES		
12	Instruction	1000	
13	Support Services	2000	0
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	Total Direct Disbursements/Expenditures		0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0
19	Total Disbursements/Expenditures		0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		0
21	OTHER SOURCES/USES OF FUNDS		
22	OTHER SOURCES OF FUNDS (7000)		
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		
24	Abolishment or Abatement of the Working Cash Fund	7110	
25	Transfer of Working Cash Fund Interest	7120	0
26	Transfer Among Funds	7130	
27	Transfer of Interest	7140	0
28	Transfer from Capital Project Fund to O&M Fund	7150	
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160	
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170	
31	SALE OF BONDS (7200)		
32	Principal on Bonds Sold	7210	0
33	Premium on Bonds Sold	7220	0
34	Accrued Interest on Bonds Sold	7230	0
35	Sale or Compensation for Fixed Assets ⁵	7300	0
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	0
42	Other Sources Not Classified Elsewhere	7990	0
43	Total Other Sources of Funds		0
44	OTHER USES OF FUNDS (8000)		
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		
46	Abolishment or Abatement of the Working Cash Fund	8110	
47	Transfer of Working Cash Fund Interest	8120	

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

	A	B	K
1			(90)
2	Description	Acct #	Fire Prevention & Safety
48	Transfer Among Funds	8130	
49	Transfer of Interest	8140	
50	Transfer from Capital Project Fund to O&M Fund	8150	
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160	0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170	0
53	Taxes Pledged to Pay Principal on Capital Leases	8410	
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
57	Taxes Pledged to Pay Interest on Capital Leases	8510	
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
69	Taxes Transferred to Pay for Capital Projects	8810	
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
71	Other Revenues Pledged to Pay for Capital Projects	8830	
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0
74	Other Uses Not Classified Elsewhere	8990	0
75	Total Other Uses of Funds		0
76	Total Other Sources/Uses of Funds ⁶		0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		0
78	Fund Balances - July 1, 2009		0
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
80	Fund Balances - June 30, 2010		0

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

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	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		51,951,687	9,338,143	2,343,147	1,605,390	893,707	0	0	609,676	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	1,196,346	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					771,161				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		53,148,033	9,338,143	2,343,147	1,605,390	1,664,868	0	0	609,676	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	839,498	0	0	0	76,729	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		839,498	0	0	0	76,729	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	25,375								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	2,412,187								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		2,437,562								
41	TRANSPORTATION FEES										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	130,863	18,758	4,856	2,910	3,494	1,985	48,264	853	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		130,863	18,758	4,856	2,910	3,494	1,985	48,264	853	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		0								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	54,587	0							
78	Admissions - Other (Describe & Itemize)	1719	7,218	0							
79	Fees	1720	30,395	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	51,675	0							
82	Total District/School Activity Income		143,875	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	1,150,834								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		1,150,834								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	0	142,305							
96	Contributions and Donations from Private Sources	1920	0	3,179	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	17,201	880	0	2,655	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	132,323								
102	Proceeds from Vendors' Contracts	1980	80,000	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0

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

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
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	1,268,181	106,503	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		1,497,705	252,867	0	2,655	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	59,348,370	9,609,768	2,348,003	1,610,955	1,745,091	1,985	48,264	610,529	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid- Sec. 18-8.05	3001	904,536	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		904,536	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	180,043			0					
125	Special Education - Extraordinary	3105	450,400								
126	Special Education - Personnel	3110	504,051	0							
127	Special Education - Orphanage - Individual	3120	23,386								
128	Special Education - Orphanage - Summer	3130	4,311								
129	Special Education - Summer School	3145	1,061								
130	Special Education - Other (Describe & Itemize)	3199	0	0						0	0
131	Total Special Education		1,163,252	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	59,805	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	37,369	0			0				
140	Total Career and Technical Education		97,174	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Ed		0				0				
145	State Free Lunch & Breakfast	3360	0								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	86,487	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0

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

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
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500	0	0		142,525	0				
152	Transportation - Special Education	3510	0	0		600,805	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		743,330	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	0	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	20,004	0	0	0	0	0			0
166	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		1,366,917	0	0	743,330	0	0	0	0	0
173	Total Receipts from State Sources	3000	2,271,453	0	0	743,330	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				
189	Title V - Rural & Low Income Schools	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200	0				0				
194	National School Lunch Program	4210	0				0				
195	Special Milk Program	4215	8,050				0				

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

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
196	School Breakfast Program	4220	0				0				
197	Summer Food Service Admin/Program	4225	0				0				
198	Child & Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		8,050				0				
202	TITLE I										
203	Title I - Low Income	4300	390,072	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	Total Title I		390,072	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	10,063	0		0	0				
214	Title IV - 21st Century	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		10,063	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	0	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	342,789	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal - Special Education		342,789	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	2,076	0			0				
227	CTE - Other (Describe & Itemize)	4799	35,912	0			0				
228	Total CTE - Perkins		37,988	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	151,176	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	189,222	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	1,010	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0

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

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
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	50,392	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds XI	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		391,800	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
261	Emergency Immigrant Assistance	4905	0				0				
262	Title III - English Language Acquisition	4909	19,400				0				
263	Learn & Serve America	4910	0				0				
264	McKinney Education for Homeless Children	4920	0	0			0				
265	Title II - Eisenhower Professional Development Formula	4930	0	0			0				
266	Title II - Teacher Quality	4932	84,938	0			0				
267	Federal Charter Schools	4960	0	0			0				
268	Medicaid Matching Funds - Administrative Outreach	4991	74,203	0			0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	36,490	0			0				
	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
270			34,205	0			0	0			0
271	Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		1,429,998	0	0	0	0	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	1,429,998	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues		63,049,821	9,609,768	2,348,003	2,354,285	1,745,091	1,985	48,264	610,529	0

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

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	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	22,438,774	6,004,173	129,004	1,141,977	127,154	66,374	0	0	29,907,456	31,191,247
6	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
7	Special Education Programs (Functions 1200-1220)	1200	5,359,045	1,789,355	216,963	29,046	8,939	418	0	0	7,403,766	8,694,430
8	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
9	Remedial and Supplemental Programs K-12	1250	326,642	140,845	98,897	36,493	54,325	0	0	0	657,202	648,160
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
12	CTE Programs	1400	1,945,951	532,437	34,514	86,895	34,525	155	0	0	2,634,477	2,649,469
13	Interscholastic Programs	1500	2,150,441	216,227	281,074	181,485	42,249	97,605	0	0	2,969,081	2,793,238
14	Summer School Programs	1600	212,278	21,746	0	2,002	0	0	0	0	236,026	242,750
15	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
16	Driver's Education Programs	1700	585,867	66,955	5,933	10,345	0	0	0	0	669,100	0
17	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
18	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
19	Pre-K Programs - Private Tuition	1910						0			0	0
20	Regular K-12 Programs - Private Tuition	1911						0			0	0
21	Special Education Programs K-12 - Private Tuition	1912						1,622,191			1,622,191	0
22	Special Education Programs Pre-K - Tuition	1913						0			0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
25	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
26	CTE Programs - Private Tuition	1917						0			0	0
27	Interscholastic Programs - Private Tuition	1918						0			0	0
28	Summer School Programs - Private Tuition	1919						0			0	0
29	Gifted Programs - Private Tuition	1920						0			0	0
30	Bilingual Programs - Private Tuition	1921						0			0	0
31	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0	0
32	Total Instruction ¹⁰	1000	33,018,998	8,771,738	766,385	1,488,243	267,192	1,786,743	0	0	46,099,299	46,219,294
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	1,451,469	475,112	4,471	16,688	25,287	255	0	0	1,973,282	1,971,367
36	Guidance Services	2120	2,456,672	634,228	29,865	57,285	519	1,290	0	0	3,179,859	3,224,506
37	Health Services	2130	206,616	59,365	4,220	9,722	13,098	146	0	0	293,167	397,458
38	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
39	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	88,397
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
41	Total Support Services - Pupils	2100	4,114,757	1,168,705	38,556	83,695	38,904	1,691	0	0	5,446,308	5,681,728
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	780,232	93,042	63,293	30,054	0	91	0	0	966,712	975,388
44	Educational Media Services	2220	804,517	266,488	21,601	129,194	18,168	404	0	0	1,240,372	1,244,025
45	Assessment & Testing	2230	58,798	621	17,271	21,362	0	0	0	0	98,052	97,625
46	Total Support Services - Instructional Staff	2200	1,643,547	360,151	102,165	180,610	18,168	495	0	0	2,305,136	2,317,038
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310	5,000	97,250	508,611	31,485	0	27,692	0	0	670,038	693,192
49	Executive Administration Services	2320	507,608	104,718	10,821	6,328	0	0	0	0	629,475	659,515
50	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
52	Total Support Services - General Administration	2300	512,608	201,968	519,432	37,813	0	27,692	0	0	1,299,513	1,352,707
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	1,339,460	382,917	304,367	171,249	29,349	16,583	0	0	2,243,925	2,369,047
55	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0

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

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
56	Total Support Services - School Administration	2400	1,339,460	382,917	304,367	171,249	29,349	16,583	0	0	2,243,925	2,369,047
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510	113,081	27,332	0	0	0	0	0	0	140,413	140,267
59	Fiscal Services	2520	232,293	70,902	5,908	14,848	11,570	0	0	0	335,521	371,808
60	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
62	Food Services	2560	0	0	1,181	0	27,790	0	0	0	28,971	39,202
63	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
64	Total Support Services - Business	2500	345,374	98,234	7,089	14,848	39,360	0	0	0	504,905	551,277
65	SUPPORT SERVICES - CENTRAL											
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
68	Information Services	2630	0	0	29,587	0	0	0	0	0	29,587	80,000
69	Staff Services	2640	0	0	0	0	0	0	0	0	0	10,000
70	Data Processing Services	2660	692,199	158,944	515,248	75,287	100,636	0	0	0	1,542,314	1,856,044
71	Total Support Services - Central	2600	692,199	158,944	544,835	75,287	100,636	0	0	0	1,571,901	1,946,044
72	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	2,096
73	Total Support Services	2000	8,647,945	2,370,919	1,516,444	563,502	226,417	46,461	0	0	13,371,688	14,219,937
74	COMMUNITY SERVICES (ED)	3000	0	0	4,200	0	0	0	0	0	4,200	0
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110			0			0			0	7,000
78	Payments for Special Education Programs	4120			0			0			0	3,063,476
79	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
80	Payments for CTE Programs	4140			0			0			0	285,000
81	Payments for Community College Programs	4170			0			0			0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			450			450	2,190
83	Total Payments to Dist & Other Govt Units (In-State)	4100			0			450			450	3,357,666
84	Payments for Regular Programs - Tuition	4210						0			0	0
85	Payments for Special Education Programs - Tuition	4220						0			0	0
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
87	Payments for CTE Programs - Tuition	4240						3,504,457			3,504,457	0
88	Payments for Community College Programs - Tuition	4270						0			0	0
89	Payments for Other Programs - Tuition	4280						0			0	0
90	Other Payments to In-State Govt Units	4290						0			0	0
91	Total Payments to Other District & Govt Units -Tuition (In State)	4200						3,504,457			3,504,457	0
92	Payments for Regular Programs - Transfers	4310						0			0	0
93	Payments for Special Education Programs - Transfers	4320						0			0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
95	Payments for CTE Programs - Transfers	4340						0			0	0
96	Payments for Community College Program - Transfers	4370						0			0	0
97	Payments for Other Programs - Transfers	4380						0			0	0
98	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400						0			0	0
101	Total Payments to Other District & Govt Units	4000			0			3,504,907			3,504,907	3,357,666
102	DEBT SERVICES (ED)											
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
104	Tax Anticipation Warrants	5110						0			0	0
105	Tax Anticipation Notes	5120						0			0	0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
107	State Aid Anticipation Certificates	5140						0			0	0
108	Other Interest on Short-Term Debt	5150						0			0	0
109	Total Interest on Short-Term Debt	5100						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200						0			0	0
111	Total Debt Services	5000						0			0	0
112	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
113	Total Direct Disbursements/Expenditures		41,666,943	11,142,657	2,287,029	2,051,745	493,609	5,338,111	0	0	62,980,094	63,796,897
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										69,727	
115												
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
117	SUPPORT SERVICES (O&M)											
118	SUPPORT SERVICES - PUPILS											
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
120	SUPPORT SERVICES - BUSINESS											
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	400,449	0	734,921	0	0	0	1,135,370	1,931,702
123	Operation & Maintenance of Plant Services	2540	2,356,333	681,669	1,808,307	1,370,126	111,507	1,235	0	0	6,329,177	6,704,164
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0	0	0	0	0	0
126	Total Support Services - Business	2500	2,356,333	681,669	2,208,756	1,370,126	846,428	1,235	0	0	7,464,547	8,635,866
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
128	Total Support Services	2000	2,356,333	681,669	2,208,756	1,370,126	846,428	1,235	0	0	7,464,547	8,635,866
129	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
132	Payments for Special Education Programs	4120			0			0			0	0
133	Payments for CTE Programs	4140			0			0			0	0
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	5,000
135	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	5,000
136	Payments to Other Govt. Units (Out of State)	4400						0			0	0
137	Total Payments to Other Dist & Govt Units	4000			0			0			0	5,000
138	DEBT SERVICES (O&M)	5000										
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
140	Tax Anticipation Warrants	5110						0			0	0
141	Tax Anticipation Notes	5120						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
143	State Aid Anticipation Certificates	5140						0			0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
146	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0	0
147	Total Debt Services	5000						0			0	0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
149	Total Direct Disbursements/Expenditures		2,356,333	681,669	2,208,756	1,370,126	846,428	1,235	0	0	7,464,547	8,640,866
150	Excess (Deficiency) of Receipts/Revenues/Over										2,145,221	
151												
152	30 - DEBT SERVICES (DS)											
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
154	DEBT SERVICES (DS)	5000										
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
156	Tax Anticipation Warrants	5110						0			0	0
157	Tax Anticipation Notes	5120						0			0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
159	State Aid Anticipation Certificates	5140						0			0	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
161	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						558,927			558,927	546,572
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						2,250,164			2,250,164	2,275,046
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			400			400	1,200
165	Total Debt Services	5000			0			2,809,491			2,809,491	2,822,818
166	PROVISION FOR CONTINGENCIES (DS)	6000										0
167	Total Disbursements/ Expenditures				0			2,809,491			2,809,491	2,822,818
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(461,488)	
169												
170	40 - TRANSPORTATION FUND (TR)											
171	SUPPORT SERVICES (TR)											
172	SUPPORT SERVICES - PUPILS											
173	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
174	SUPPORT SERVICES - BUSINESS											
175	Pupil Transportation Services	2550	0	0	2,583,309	4,891	0	0	0	0	2,588,200	2,357,240
176	Other Support Services (Describe & Itemize)	2900	0	0	2,625	0	0	0	0	0	2,625	0
177	Total Support Services	2000	0	0	2,585,934	4,891	0	0	0	0	2,590,825	2,357,240
178	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
180	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
181	Payments for Regular Programs	4110			0			0			0	0
182	Payments for Special Education Programs	4120			0			0			0	0
183	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
184	Payments for CTE Programs	4140			0			0			0	0
185	Payments for Community College Programs	4170			0			0			0	0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
187	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	DEBT SERVICES (TR)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110						0			0	0
193	Tax Anticipation Notes	5120						0			0	0
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
195	State Aid Anticipation Certificates	5140						0			0	0
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										0
203	Total Disbursements/ Expenditures		0	0	2,585,934	4,891	0	0	0	0	2,590,825	2,357,240
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(236,540)	
205												
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		358,897							358,897	339,998
209	Pre-K Programs	1125		0							0	0
210	Special Education Programs (Functions 1200-1220)	1200		1,705							1,705	318,547
211	Special Education Programs - Pre-K	1225		0							0	0
212	Remedial and Supplemental Programs - K-12	1250		332,294							332,294	40,450
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		0							0	0
215	CTE Programs	1400		23,805							23,805	24,325
216	Interscholastic Programs	1500		80,059							80,059	55,375
217	Summer School Programs	1600		3,661							3,661	21
218	Gifted Programs	1650		0							0	0
219	Driver's Education Programs	1700		0							0	0
220	Bilingual Programs	1800		0							0	0
221	Truants' Alternative & Optional Programs	1900		0							0	0
222	Total Instruction	1000		800,421							800,421	778,716
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		68,444							68,444	74,612
226	Guidance Services	2120		65,507							65,507	65,498
227	Health Services	2130		10,673							10,673	11,484
228	Psychological Services	2140		0							0	0
229	Speech Pathology & Audiology Services	2150		0							0	0
230	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
231	Total Support Services - Pupils	2100		144,624							144,624	151,594
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		23,758							23,758	16,825
234	Educational Media Services	2220		42,104							42,104	45,007
235	Assessment & Testing	2230		1,803							1,803	0
236	Total Support Services - Instructional Staff	2200		67,665							67,665	61,832

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

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	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310		72							72	72
239	Executive Administration Services	2320		38,749							38,749	40,851
240	Service Area Administrative Services	2330		0							0	0
241	Claims Paid from Self Insurance Fund	2361		0							0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
243	Unemployment Insurance Payments	2363		0							0	0
244	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
245	Risk Management and Claims Services Payments	2365		0							0	0
246	Judgment and Settlements	2366		0							0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
248	Reciprocal Insurance Payments	2368		0							0	0
249	Legal Services	2369		0							0	0
250	Total Support Services - General Administration	2300		38,821							38,821	40,923
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		99,226							99,226	103,430
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
254	Total Support Services - School Administration	2400		99,226							99,226	103,430
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		1,610							1,610	1,630
257	Fiscal Services	2520		43,694							43,694	47,063
258	Facilities Acquisition & Construction Services	2530		0							0	0
259	Operation & Maintenance of Plant Services	2540		392,804							392,804	376,585
260	Pupil Transportation Services	2550		0							0	0
261	Food Services	2560		0							0	0
262	Internal Services	2570		0							0	0
263	Total Support Services - Business	2500		438,108							438,108	425,278
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610		0							0	0
266	Planning, Research, Development, & Evaluation Services	2620		0							0	0
267	Information Services	2630		0							0	0
268	Staff Services	2640		0							0	0
269	Data Processing Services	2660		116,812							116,812	128,579
270	Total Support Services - Central	2600		116,812							116,812	128,579
271	Other Support Services (Describe & Itemize)	2900		0							0	0
272	Total Support Services	2000		905,256							905,256	911,636
273	COMMUNITY SERVICES (MR/SS)	3000		0							0	0
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275	Payments for Special Education Programs	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	0
277	Total Payments to Other Dist & Govt Units	4000		0							0	0
278	DEBT SERVICES (MR/SS)											
279	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
280	Tax Anticipation Warrants	5110						0			0	0
281	Tax Anticipation Notes	5120						0			0	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
283	State Aid Anticipation Certificates	5140						0			0	0
284	Other (Describe & Itemize)	5150						0			0	0
285	Total Debt Services - Interest	5000						0			0	0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
287	Total Disbursements/Expenditures			1,705,677				0			1,705,677	1,690,352
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										39,414	
289												
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530	0	0	21,840	0	2,452,258	0	0	0	2,474,098	2,131,600
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
295	Total Support Services	2000	0	0	21,840	0	2,452,258	0	0	0	2,474,098	2,131,600
296	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
297	PAYMENTS TO OTHER GOVT UNITS (In-State)											
298	Payments to Other Govt Units (In-State)	4100			0			0			0	0
299	Payments for Special Education Programs	4120			0			0			0	0
300	Payments for CTE Programs	4140			0			0			0	0
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
302	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
303	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
304	Total Disbursements/ Expenditures		0	0	21,840	0	2,452,258	0	0	0	2,474,098	2,131,600
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,472,113)	
306												
307	70 - WORKING CASH (WC)											
308												
309	80 - TORT FUND (TF)											
310	SUPPORT SERVICES - GENERAL ADMINISTRATION											
311	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	316,026	0	0	0	0	0	316,026	302,526
313	Unemployment Insurance Payments	2363	0	0	33,251	0	0	0	0	0	33,251	20,600
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	228,608	0	0	0	0	0	228,608	279,130
315	Risk Management and Claims Services Payments	2365	0	0	4,423	0	0	0	0	0	4,423	0
316	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	0
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	0	0	9,826	0	0	0	0	0	9,826	0
320	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
321	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
322	Total Support Services - General Administration	2000	0	0	592,134	0	0	0	0	0	592,134	602,256
323	DEBT SERVICES (TF)	5000										
324	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
325	Tax Anticipation Warrants	5110						0			0	0
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

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
327	Other Interest or Short-Term Debt	5150						0			0	0
328	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
329	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
330	Total Disbursements/Expenditures		0	0	592,134	0	0	0	0	0	592,134	602,256
331	Excess (Deficiency) of Receipts/Revenues Over										18,395	
332												
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
334	SUPPORT SERVICES (FP&S)											
335	SUPPORT SERVICES - BUSINESS											
336	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
337	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
338	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
340	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
341	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
343	Total Payments to Other Dist & Govt Units	4000						0			0	0
344	DEBT SERVICES (FP&S)											
345	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
346	Tax Anticipation Warrants	5110						0			0	0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
349	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
350	Debt Service - Payments of Principal on Long-Term Debt <small>15 (Lease/Purchase Principal Retired)</small>	5300						0			0	0
351	Total Debt Service	5000						0			0	0
352	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
353	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>District's Accounting Basis is ACCRUAL</i>		---RECEIPTS---	---DISBURSEMENTS---								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2009		0									
5	ARRA - General State Aid	4850	151,176	151,176								151,176
6	ARRA - Title I Low Income	4851	0									0
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	0									0
12	ARRA - IDEA Part B Flow Through	4857	189,222			32,226	6,032					38,258
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	1,010									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	50,392	50,392								50,392
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	Total ARRA Programs		391,800	201,568	0	32,226	6,032	0	0	0		239,826
35	Ending Balance June 30, 2010		151,974									
36	<p>1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23), used for the following non-allowable purposes:</p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> 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;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p> <p>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below: _____</p>											
37	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>											
38												
39												
40												
41												
42												
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56												

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy & Prior Levies) *	Taxes Received (from the 2009 Levy)	Taxes Received (from 2008 & Prior Levies)	Total Estimated Taxes (from the 2009 Levy)	Estimated Taxes Due (from the 2009 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	51,951,687	24,465,247	27,486,440	54,999,644	30,534,397
5	Operations & Maintenance	9,338,143	4,311,522	5,026,621	9,692,502	5,380,980
6	Debt Services **	2,343,147	1,101,377	1,241,770	2,469,313	1,367,936
7	Transportation	1,605,390	825,299	780,091	1,854,501	1,029,202
8	Municipal Retirement/Social Security	893,707	446,425	447,282	1,003,335	556,910
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	609,676	281,953	327,723	634,651	352,698
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	1,196,346	578,590	617,756	1,300,706	722,116
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	771,161	370,063	401,098	831,733	461,670
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	68,709,257	32,380,476	36,328,781	72,786,385	40,405,909
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description	Outstanding Beginning 07/01/09	Issued 07/01/09 Through 06/30/10	Retired 07/01/09 Through 06/30/10	Outstanding Ending 06/30/10					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes				0					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)				0					
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/09	Issued 7/1/09 thru 6/30/10	Difference With page 7, line 32	Retired 7/1/09 thru 6/30/10	Outstanding 6/30/10	Amount to be Provided for Payment on Long-Term Debt
31	December 15, 2002 Limited Tax Bonds	12/15/02	12,795,000	1	5,545,000			1,310,000	4,235,000	3,588,499
32	October 1, 2005 Limited Tax Bonds	10/01/05	2,475,000	1	2,475,000				2,475,000	2,097,175
33	November 1, 2008 Limited School Bonds	11/01/08	3,980,000	1	3,980,000			510,000	3,470,000	2,940,282
34	Debt Certificates, Series 2005	04/05/05	408,000	7	90,000			90,000	0	
35	Debt Certificates, Series 2006	11/30/06	1,050,000	7	990,000			60,000	930,000	788,029
36	CIT Technology Lease	04/27/07	487,370	8	162,401			162,401	0	
37	Toshiba Equipment Lease	07/01/08	362,529	8	238,686			117,763	120,923	102,463
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			21,557,899		13,481,087	0	0	2,250,164	11,230,923	9,516,449
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other Debt certificates							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other Capital lease							
54	3. Refunding Bonds	6. Building Bonds	9. Other							
55										

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2009										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		1,196,346	0		
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					132,323
8	School Facility Occupation Tax Proceeds					30 or 60-1983				0	
9	Driver Education					10 or 20-3370					86,487
10	Other Receipts (Describe & Itemize on tab "Itemization 32")					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	1,196,346	0	0	218,810
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		1,196,346			218,810
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")					--					
23	Total Disbursements						0	1,196,346	0	0	218,810
24	Ending Cash Basis Fund Balance as of June 30, 2010										
25	Reserved Fund Balance					714					0
26	Unreserved Fund Balance					730	0	0	0	0	0

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32											Total Claims Payments:
33											Total Reserve Remaining:
34	Using the following categories, list all other Tort Immunity expenditures <u>not</u> included in line 30 above. Include the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	^a Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY10 as a result of existing (restricted) fund balances										
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).										
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	Schedule of Capital Outlay and Depreciation											
4	Description of Assets	Acct #	Cost 7-1-09	Add: Additions 2009-10	Less: Deletions 2009-10	Cost 6-30-10	Life In Years	Accumulated Depreciation 7-1-09	Add: Depreciation Allowable 2009-10	Less: Depreciation Deletions 2009-10	Accumulated Depreciation 6-30-10	Balance Undepreciated 6-30-10
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	2,618,625			2,618,625						2,618,625
8	Depreciable Land	222				0	50	0	0	0	0	0
9	Buildings	230										
10	Permanent Buildings	231	68,690,051	1,953,270		70,643,321	50	26,956,763	1,412,866		28,369,629	42,273,692
11	Temporary Buildings	232				0	25	0	0	0	0	0
12	Improvements Other than Buildings (Infrastructure)	240	2,373,031	1,691,600		4,064,631	20	1,803,641	203,232		2,006,873	2,057,758
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	16,941,770	854,328		17,796,098	10	14,648,647	1,779,610		16,428,257	1,367,841
15	5 Yr Schedule	252				0	5	0	0	0	0	0
16	3 Yr Schedule	253				0	3	0	0	0	0	0
17	Construction in Progress	260	592,280		592,280	0	--					0
18	Total Capital Assets	200	91,215,757	4,499,198	592,280	95,122,675		43,409,051	3,395,708	0	46,804,759	48,317,916
19	Non-Capitalized Equipment	700				0	10		0			
20	Allowable Depreciation								3,395,708			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L113	Total Expenditures		\$	62,980,094
9	O&M	Expenditures 15-22, L149	Total Expenditures			7,464,547
10	DS	Expenditures 15-22, L167	Total Expenditures			2,809,491
11	TR	Expenditures 15-22, L203	Total Expenditures			2,590,825
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			1,705,677
13	TORT	Expenditures 15-22, L330	Total Expenditures			592,134
14			Total Expenditures		\$	78,142,768
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs			0
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			0
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			236,026
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			1,622,191
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			4,200
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			3,504,907
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			493,609
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			0
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units			0
58	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay			846,428
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			0
60	DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			2,250,164
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units			0
64	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs			0
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			0
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			3,661
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			0
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
74						
75			Total Deductions		\$	8,961,186
76			Total Operating Expenses (Regular K-12)			69,181,582
77			9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)			4,274.12
78			Estimated OEPP		\$	16,186.16
79						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
80	PER CAPITA TUITION CHARGE					
81						
82	LESS OFFSETTING RECEIPTS/REVENUES:					
83	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		0
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		143,875
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		1,150,834
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		142,305
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		1,163,252
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		97,174
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		0
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		0
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		86,487
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		743,330
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		20,004
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		8,050
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		390,072
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		10,063
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		342,789
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		37,988
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments		190,232
161	ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905	Emergency Immigrant Assistance		0
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition		19,400
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910	Learn & Serve America		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality		84,938
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960	Federal Charter Schools		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		74,203
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		36,490
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		34,205
172						
173				Total Allowance for PCTC Computation	\$	4,775,691
174				Net Operating Expense for PCTC Computation		64,405,891
175				Total Depreciation Allowance (from page 27, Col I)		3,395,708
176				Total Allowance for PCTC Computation		67,801,599
177				9 Mo ADA		4,274.12
178				Total Estimated PCTC	\$	15,863.29
179						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2010 <i>(Include the value of commodities when determining if an A-133 is required).</i>							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Program Year 2012 <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		46,632,528		46,632,528		
20	Support Services:							
21	Pupil	2100		5,552,028		5,552,028		
22	Instructional Staff	2200		2,354,633		2,354,633		
23	General Admin.	2300		1,930,468		1,930,468		
24	School Admin	2400		2,313,802		2,313,802		
25	Business:							
26	Direction of Business Spt. Srv.	2510	142,023	0	142,023	0		
27	Fiscal Services	2520	367,645	0	367,645	0		
28	Oper. & Maint. Plant Services	2540		6,610,474	6,610,474	0		
29	Pupil Transportation	2550		2,588,200		2,588,200		
30	Food Services	2560		1,181		1,181		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		29,587		29,587		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	1,558,490	0	1,558,490	0		
38	Other:	2900		2,625		2,625		
39	Community Services	3000		4,200		4,200		
40	Total			2,068,158	68,019,726	8,678,632	61,409,252	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	2,068,158	Total Indirect costs:	8,678,632	
43				Total Direct Costs:	68,019,726	Total Direct Costs:	61,409,252	
44				=	3.04%	=	14.13%	
45								

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division (N-330)
 100 North First Street
 Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: Hinsdale Township High School District N
 RCDT Number: 19022086017

Description	Funct. No.	Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	629,475		629,475	665,104		665,104
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	140,413	0	140,413	145,906		145,906
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		769,888	0	769,888	811,010	0	811,010
9. Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)							5%

CERTIFICATION

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

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

 (Date)

 Signature of Superintendent

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 115 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report, postmarked by January 7, 2011 to ensure inclusion in the March 1, 2011 report, or postmarked by August 12, 2011 to ensure inclusion in the October 1, 2011 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

- 1.
- 2.
- 3.
- 4.

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ Requires notification to the county clerk to abate an equal amount from taxes next extended.
- ⁵ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 2-3.12 and 17-2.11 of the School Code.
- ⁶ Equals Line 43 minus Line 60.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the func—e.g. alternate revenue bonds(Describe & Itemize).

Instructions to insert word doc or pdf files:

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

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

Audit Checklist

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

Round all entries to the nearest dollar.

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C42.	OK
Fund 20, Cell D13 must = Cell D42.	OK
Fund 30, Cell E13 must = Cell E42.	OK
Fund 40, Cell F13 must = Cell F42.	OK
Fund 50, Cell G13 must = Cell G42.	OK
Fund 60, Cell H13 must = Cell H42.	OK
Fund 70, Cell I13 must = Cell I42.	OK
Fund 80, Cell J13 must = Cell J42.	OK
Fund 90, Cell K13 must = Cell K42.	OK
Agency Fund, Cell L13 must = Cell L42.	OK
General Fixed Assets, Cell M23 must = Cell M42.	OK
General Long-Term Debt, Cell N23 must = Cell N42.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C80.	OK
Fund 20, Cells D38+D39 must = Cell D80.	OK
Fund 30, Cells E38+E39 must = Cell E80.	OK
Fund 40, Cells F38+F39 must = Cell F80.	OK
Fund 50, Cells G38+G39 must = Cell G80.	OK
Fund 60, Cells H38+H39 must = Cell H80.	OK
Fund 70, Cells I38+I39 must = Cell I80.	OK
Fund 80, Cells J38+J39 must = Cell J65.	OK
Fund 90, Cells K 38+39 must = Cell K80.	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C32:F32, H32:L32).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds, Cells C26:L26 must = Acct 8130 Transfer Among Funds, Cells C48:L48	OK
Acct 7140 - Transfer of Interest, Cells C27:L27 must = Acct 8140 Transfer of Interest, Cells C49:L49.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C41:L41) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C58:L58)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38,D38 & F38 must be => Tort Immunity, Page 26, Cell G25.	OK
Reserved Fund Balance, Page 5, Cells C38,D38,F38 & G38 must be => Special Education, Page 26, Cell H25.	OK
Reserved Fund Balance, Page 5, Cells D38:H38) must be >= Area Vocational Construction, Page 26, Cell I25.	OK
Reserved Fund Balance, Page 5, Cells D38:E38, H38 must be >= School Facility Occupation Taxes, Page 26, Cell J25.	OK
Reserve Fund Balance, Page 5, Cells C38,D38,G38,H38 must be >= Drivers Education, Page 26, Cell K25.	OK
12. Page 28: The 9 Month ADA must be entered on Line 78.	OK
13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/JOINT AGREEMENT NAME Hinsdale Township High School Distri	RCDT NUMBER 19022086017	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)	NAME AND ADDRESS OF AUDIT FIRM Baker Tilly Virchow Krause, LLP 1301 West 22nd Street, Suite 400 Oak Brook	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 55th and Grant Streets Hinsdale IL 60521	E-MAIL ADDRESS brian.imhoff@bakertilly.com	
	NAME OF AUDIT SUPERVISOR Brian Imhoff	
	CPA FIRM TELEPHONE NUMBER (630) 990-3131	FAX NUMBER (630) 990-0039

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)

Hinsdale Township High School District No. 86
19022086017

A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

28. Audit opinions expressed in opinion letters match opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs are listed.
31. Correct testing threshold has been entered. (OMB A-133, §_520)

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

32. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding.
33. Finding completed for **each Significant Deficiency** and for **each Material Weakness** noted in opinion letters.
34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
35. 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).
36. Questioned Costs have been calculated where there are questioned costs.
37. Questioned Costs are separated by fiscal year **and** by project.
38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
- Should be based on actual amount of interest earned
39. **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

**Hinsdale Township High School District No. 86
19022086017**

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 1,429,998
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		-
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 268	Account 4992	(36,490)
AFR TOTAL FEDERAL REVENUES:		\$ 1,393,508

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES	\$ 1,393,508
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 1,393,508

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$ 1,393,508
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DIFFERENCE:	\$ -
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19022086017
Hinsdale Township High School District No. 86
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. DEPARTMENT OF EDUCATION - Through Illinois State Board of Education (ISBE):									
Title V - Innovative Programs Formula PY09	84.298	09-4100-00	1,013		1,004			1,004	1,013
Title IV - Safe and Drug Free School Formula PY09	84.186	09-4400-00	10,424		10,424			10,424	10,933
Title IV - Safe and Drug Free School Formula PY10	84.186	10-4400-00		10,063		10,063		10,063	10,218
Title I - Low Income PY09 (M)	84.010	09-4300-00	225,709	14,724	174,759	65,674		240,433	240,433
Title I - Low Income PY10 (M)	84.010	10-4300-00		375,348		320,918		320,918	375,348
Title II - Teacher Quality PY09	84.367	09-4932-00	75,627		75,627			75,627	81,014
Title II - Teacher Quality PY10	84.367	10-4932-00	976	84,938		85,914		85,914	87,242
Title II D - Technology Enhancing Education PY09	84.318	09-4971-00	2,077		2,077			2,077	2,109
Title II D - Technology Enhancing Education PY10	84.318	10-4971-00	32	1,851		1,883		1,883	1,883
ARRA - General State Aid - Education SFSF PY09	84.394	09-4850-00	243,563		243,563			243,563	N/A
ARRA - General State Aid - Education SFSF PY10	84.394	10-4850-00		151,176		151,176		151,176	N/A
ARRA - General State Aid - Government SFSF PY10	84.397	10-4870-00		50,392		50,392		50,392	N/A
Title III - Lang Inst Prog - Limited Eng LIPLEP - PY10	84.365	10-4909-00		19,400		9,600		9,600	22,400

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

19022086017
Hinsdale Township High School District No. 86
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. DEPARTMENT OF EDUCATION - Through Illinois State Board of Education (cont.):									
Special Education IDEA Room & Board PY09 (M)	84.027	09-4625-00	152,663	71,835	152,663	71,835		224,498	N/A
Special Education IDEA Room & Board PY10 (M)	84.027	10-4625-00		270,954		270,954		270,954	N/A
Total U.S. Dept. of Education Through ISBE			712,084	342,789	860,555	342,789		1,698,526	695,620
U.S. DEPARTMENT OF LABOR - Through DuPage County:									
Workplace Investment Act PY09	17.250	WIA 001	13,046		13,046			13,046	N/A
Workplace Investment Act PY10	17.250	WIA 001		32,354		32,354		32,354	N/A
Total U.S. Department of Labor Through DuPage County			13,046	32,354	13,046	32,354		45,400	0
U.S. DEPARTMENT OF EDUCATION - Through DuPage Area Occupational Education System:									
Perkins Title IIC PY09	84.048	09-4745-00	35,201		35,201			35,201	N/A
Perkins Title IIC PY10	84.048	10-4745-00		35,912		35,912		35,912	N/A
V.E. Perkins - Tech Prep PY10	84.243	10-4770-00		2,076		2,076		2,076	N/A
Total U.S. Dept. of Education Through DAOES			35,201	37,988	35,201	37,988		73,189	0

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

19022086017
Hinsdale Township High School District No. 86
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. DEPARTMENT OF AGRICULTURE - Through Illinois State Board of Education:									
Special Milk Program PY09	10.556	09-4215-00	12,075	1,278	12,075	1,278		13,353	N/A
Special Milk Program PY10	10.556	10-4215-00		6,772		6,772		6,772	N/A
Total U.S. Dept. of Agriculture Through ISBE			12,075	8,050	12,075	8,050		20,125	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Through Illinois Department of Healthcare and Family Services:									
Medicaid Matching - Administrative Outreach PY09	93.778	09-4991-00	47,459	15,880	47,459	15,880		63,339	N/A
Medicaid Matching - Administrative Outreach PY10	93.778	10-4991-00		58,323		58,323		58,323	N/A
Total U.S. Dept. of Health and Human Services Through Illinois DHFS			47,459	74,203	47,459	74,203		121,662	0
U.S. DEPARTMENT OF EDUCATION - Through LaGrange Area District for Special Education (LADSE):									
IDEA Flow Through - ARRA - PY10 (M)	84.391	2010-4857		189,222		38,258		38,258	N/A
Total U.S. Dept. of Education Through LADSE			0	189,222	0	38,258		38,258	0

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

19022086017
Hinsdale Township High School District No. 86
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. DEPARTMENT OF EDUCATION - Through Will County:									
McKinney-Vento Homeless Ed - ARRA - PY10	84.387	2010-4862		1,010		0		0	N/A
Total U.S. Dept. of Education Through Will County			0	1,010	0	0		0	0
GRAND TOTAL FEDERAL ASSISTANCE			819,865	1,393,508	767,898	1,229,262		1,997,160	832,593

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

19022086017
Hinsdale Township High School District No. 86
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2010

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Hinsdale Township High School District No. 86 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

Note 2: Subrecipients⁶

Of the federal expenditures presented in the schedule, Hinsdale Township High School District No. 86 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
NONE		

⁵ This note is included to meet the Circular A-133 requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule.

⁶ Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipie

Hinsdale Township High School District No. 86
19022086017
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unqualified
 (Unqualified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.027, 84.391	Special Education Cluster (IDEA)
84.010	Title I - Low Income

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

Auditee qualified as low-risk auditee? YES X NO

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

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

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

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

Hinsdale Township High School District No. 86
19022086017
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 10-01 2. **THIS FINDING IS:** New Repeat from Prior Year?
 Year originally reported? 2008

3. Criteria or specific requirement

The District does not maintain an internal control structure over external financial reporting.

4. Condition

The District maintains its accounting records on the cash basis of accounting. Audit adjustments were necessary to present financial activity in accordance with the Illinois Program Accounting Manual. Also, the District relies upon the auditor to convert the cash basis records to the accrual GAAP basis for external financial reporting, prepare the financial statements and related footnotes, and prepare the Schedule of Expenditures of Federal Awards.

5. Context¹²

During the course of our audit, it was necessary to make material adjustments to the District's accounting records, prepare the financial statements in accordance with Generally Accepted Accounting Principles, and prepare the Schedule of Expenditures of Federal Awards.

6. Effect

External financial statements would not have been presented in accordance with GAAP and management may not be able to detect material errors and omissions to its financial statements. The District does not maintain an internal control structure over the preparation of the Schedule of Expenditures of Federal Awards.

7. Cause

This finding was caused because the District has chosen not to maintain internal controls over the external financial reporting process. The District instead relies upon the auditor for expertise in external financial reporting.

8. Recommendation

We recommend that management evaluate its internal controls over financial reporting and consider whether to develop controls to prepare and report GAAP basis financial statements and the Schedule of Expenditures of Federal Awards.

9. Management's response¹³

See Corrective Action Plan.

For ISBE Review

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

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

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

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

Hinsdale Township High School District No. 86
19022086017
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 10-02 2. **THIS FINDING IS:** New Repeat from Prior Year?
 Year originally reported? 2008

3. Criteria or specific requirement

A properly functioning internal control system must include segregation of duties of incompatible functions.

4. Condition

The District did not have adequate segregation of duties of incompatible functions, specifically in the accounts payable, payroll, and cash receipts functions.

5. Context¹²

There is currently a lack of segregation of duties in the accounts payable and payroll functions related to the initiation, approval processing, and disbursement functions. There is also a lack of segregation of duties in the collection, processing, and recording of bookstore cash receipts.

6. Effect

Unauthorized transactions could be processed or errors could occur that are not detected resulting in misstatements to the financial statements.

7. Cause

This finding was caused by a lack of segregation of duties over the accounts payable, payroll, and cash receipts functions.

8. Recommendation

The District should consider strengthening its internal control by improving segregation of duties. Internal controls over accounts payable, payroll, and bookstore cash receipts are most effective when there is a clear separation of duties between functions.

9. Management's response¹³

See Corrective Action Plan.

For ISBE Review

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

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

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

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

Hinsdale Township High School District No. 86
19022086017
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 10-03 2. **THIS FINDING IS:** New Repeat from Prior Year?
Year originally reported? 2008

3. Criteria or specific requirement

The District is lacking controls in areas of the IT environment including change management, logical access, and IT operations.

4. Condition

The District does not maintain a sufficient internal control system which should include controls over the District's information technology.

5. Context¹²

The District did not have adequate documentation of the periodic review of user access rights, monitoring of third party access to the District's system, or appropriate password requirements for financial systems.

6. Effect

These controls would provide the appropriate security for the District's financial information to prevent unauthorized access or data loss.

7. Cause

This was caused by a lack of certain internal controls over the District's information technology.

8. Recommendation

We recommend that management consider the internal control policies and procedures for areas relating to information technology.

9. Management's response¹³

See Corrective Action Plan.

For ISBE Review

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

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

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

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

Hinsdale Township High School District No. 86
19022086017
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 10-04 2. **THIS FINDING IS:** New Repeat from Prior Year?
 Year originally reported? _____

3. Criteria or specific requirement

The District must have functioning internal controls over external financial reporting.

4. Condition

The District does not have functioning internal controls over external financial reporting for capital assets.

5. Context¹²

It was determined that the District does not submit a complete list of capital asset additions to the appraisal company each year. Therefore, the cost and accumulated depreciation of capital assets in the District's appraisal records do not agree to the amounts reported in the financial statements.

6. Effect

Management may not be able to detect material errors and omissions to its external reports.

7. Cause

This finding was caused by a lack of internal controls over the external financial reporting process. The District does not review all of its capital outlay accounts prior to submitting capital asset additions to the appraisal company to ensure the list of additions is complete.

8. Recommendation

We recommend that management develop internal controls over the reporting of capital assets. This would include an annual review of all capital outlay accounts prior to the submission of updated appraisal reports for completeness of additions and a review of existing appraisal records to determine if any assets have been disposed of or sold.

9. Management's response¹³

See Corrective Action Plan.

For ISBE Review

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

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

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

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

Hinsdale Township High School District No. 86
19022086017
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 10-05 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? _____

3. Federal Program Name and Year: _____ Title I - Low Income - 2010

4. Project No.: 10-4300-00 5. CFDA No.: 84.010

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
 For any equipment with a cost of \$500 or more purchased with federal funds, the District must maintain property records which include a description of the property, serial or other identification number, acquisition date, acquisition cost, location of the property, and amount of federal funds used for the purchase.

9. Condition¹⁵
 The District does not maintain adequate property records for equipment purchased with federal funds.

10. Questioned Costs¹⁶
 N/A

11. Context¹⁷
 The District does not maintain adequate property records for equipment purchased with federal funds.

12. Effect
 The District may not be aware if equipment purchased with federal funds is still owned by the District and in good condition. Funds received from the disposition of items purchased with federal funding should be allocated back to the program. If the District does not have these assets identified, it cannot properly track dispositions.

13. Cause
 The District does not maintain a list of equipment purchased with federal funds.

14. Recommendation
 We recommend the District implement controls to track all equipment purchased with federal funds. Tracking records should contain a description of the property, serial or other identification number, acquisition date, acquisition cost, location of the property, and amount of federal funds used for the purchase so that the District can identify assets purchased with federal funds at all time.

15. Management's response¹⁸
 See Corrective Action Plan.

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

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding.
¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Hinsdale Township High School District No. 86
19022086017
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2010

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
NONE		

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

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

²⁰ Current Status should include one of the following:

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

Hinsdale Township High School District No. 86
19022086017
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-01

Condition:

The District maintains its accounting records on the cash basis of accounting. Audit adjustments were necessary to present financial activity in accordance with the Illinois Program Accounting Manual. Also, the District relies upon the auditor to convert the cash basis records to the accrual GAAP basis for external financial reporting, prepare the financial statements and related footnotes, and prepare the Schedule of Expenditures of Federal Awards.

Plan:

The District currently does not have an employee to manage this function. The District maintains that it is too costly to hire on a staff member to make the necessary adjustments to the financial statements to be in accordance with GAAP. Therefore, the District will continue to rely on the audit firm to make these changes. The District will look into the availability of training with regard to the reporting of the Schedule of Federal Expenditures.

Anticipated Date of Completion: 6/30/2011

Name of Contact Person: Jeff Eagan, Business Manager

Management Response: N/A

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

Hinsdale Township High School District No. 86
19022086017
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-02

Condition:

The District did not have adequate segregation of duties of incompatible functions, specifically in the accounts payable, payroll, and cash receipts functions.

Plan:

The Business Manager and Assistant Business Manager will review the day-to-day operations of the accounts payable, payroll, and cash receipts positions to identify possible segregations. Once identified, a plan will be reviewed to find the most cost-effective way to implement these segregations.

Anticipated Date of Completion: 6/30/2011

Name of Contact Person: Jeff Eagan, Business Manager

Management Response: N/A

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

Hinsdale Township High School District No. 86
19022086017
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-03

Condition:

The District does not maintain a sufficient internal control system which should include controls over the District's information technology.

Plan:

The Business Manager will work with the Director of Technology to review the current internal controls policies and procedures with regard to Information Technology. Once reviewed, recommendations will be created to improve the internal controls in this area. Additionally, the District is looking into a newer accounting system that would be more secure than the current system.

Anticipated Date of Completion: 6/30/2011

Name of Contact Person: Jeff Eagan, Business Manager

Management Response: N/A

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

Hinsdale Township High School District No. 86
19022086017
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-04

Condition:

The District does not have functioning internal controls over external financial reporting for capital assets.

Plan:

The District is planning on updating its list of capital assets by contracting with an appraisal company to perform a full valuation update. This will include all District owned buildings, site improvements, fixed and movable equipment. Once completed this will give the District a baseline for which it can implement better procedures for its capital asset accounting control.

Anticipated Date of Completion: 6/30/2011

Name of Contact Person: Jeff Eagan, Business Manager

Management Response: N/A

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

Hinsdale Township High School District No. 86
19022086017
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-05

Condition:

The District does not maintain adequate property records for equipment purchased with federal funds.

Plan:

The District will establish a set of procedures to maintain property records for any equipment purchased with federal funds. These procedures will require that the following information be maintained: a description of the property, serial or other identification number, acquisition date, acquisition cost, location of the property and amount of federal funds used for the purchase. A physical inventory of the items will be taken once every two years to verify existence, utilization and continued need for the property. These inventory results will be reconciled with the property records.

Anticipated Date of Completion: 6/30/2011

Name of Contact Person: Jeff Eagan, Business Manager

Management Response: N/A

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