

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

<p align="center"><b><u>School District/Joint Agreement Information</u></b>          (See instructions on inside of this page.)</p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>	
School District/Joint Agreement Number: <b>19-022-2030-26</b>				Name of Auditing Firm: <b>Baker Tilly Virchow Krause, LLP</b>	
County Name: <b>Dupage</b>				Name of Audit Supervisor: <b>Steve Murray</b>	
Name of School District/Joint Agreement: <b>Naperville Community Unit School District No. 203</b>				Address: <b>1301 West 22nd Street, Suite 400</b>	
Address: <b>203 West Hillside Road</b>		<p align="center"><b><u>Filing Status:</u></b>  <b><u>Submit electronic AFR directly to ISBE</u></b></p> <p align="center"><b>Click on the Link to Submit:</b>  <a href="#">Send ISBE a File</a></p>		City: <b>Oak Brook</b> State: <b>IL</b> Zip Code: <b>60523</b>	
City: <b>Naperville</b>				Phone Number: <b>(630) 990-3131</b> Fax Number: <b>(630) 990-0039</b>	
Email Address:				IL Registration Number: <b>066-004260</b>	
Zip Code: <b>60540</b>				Email Address: <a href="mailto:steve.murray@bakertilly.com">steve.murray@bakertilly.com</a>	
<p align="center"><b><u>Annual Financial Report</u></b></p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<p align="center"><b><u>A-133 Single Audit Status:</u></b></p> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any findings issued?		<p align="center">ISBE Use Only</p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		Regional Superintendent/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).

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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	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2009</b>			Equalized Assessed Valuation (EAV):					4,997,542,884				
8													
9			<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>		<b>Working Cash</b>		
10	Rate(s):		0.031125		+ 0.004892		+ 0.000905		= 0.036920		0.000000		
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	<b>Receipts/Revenues</b>			<b>Disbursements/ Expenditures</b>			<b>Excess/ (Deficiency)</b>			<b>Fund Balance</b>			
16	221,545,457			208,823,112			12,722,345			120,139,768			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22	<b>CPPRT Notes</b>		<b>TAWs</b>		<b>TANs</b>		<b>TO/EMP. Orders</b>		<b>GSA Certificates</b>				
23	0		+ 0		+ 0		+ 0		+ 0		+		
24	<b>Other</b>		<b>Total</b>										
25	0		= 0										
26	** The numbers shown are the sum of entries on page 25.												
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>		a. 6.9% for elementary and high school districts,					689,660,918					
32	<input checked="" type="checkbox"/>		b. 13.8% for unit districts.										
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		43,189,300								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>		Pending Litigation										
45	<input type="checkbox"/>		Material Decrease in EAV										
46	<input type="checkbox"/>		Material Increase/Decrease in Enrollment										
47	<input type="checkbox"/>		Adverse Arbitration Ruling										
48	<input type="checkbox"/>		Passage of Referendum										
49	<input type="checkbox"/>		Taxes Filed Under Protest										
50	<input type="checkbox"/>		Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)										
51	<input type="checkbox"/>		Other Ongoing Concerns (Describe & Itemize)										
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	(Go to the following web site for reference to the Financial Profile)															
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>															
4																
5																
6																
7	<b>District Name:</b> Naperville Community Unit School District No. 203															
8	<b>District Code:</b> 19-022-2030-26															
9	<b>County Name:</b> Dupage															
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>															
12	Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)				Funds 10, 20, 40, 70 + (50 & 80 if negative)		<b>Total</b>		<b>Ratio</b>		<b>Score</b>		<b>Weight</b>		<b>Value</b>	
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80)				Funds 10, 20, 40, & 70,		119,933,216.00		0.541		4		0.35		1.40	
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)				Minus Funds 10 & 20		221,545,457.00								0.00	
15																
16	<b>2. Expenditures to Revenue Ratio:</b>															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)				Funds 10, 20 & 40		<b>Total</b>		<b>Ratio</b>		<b>Score</b>		<b>Adjustment</b>		<b>Weight</b>	
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80)				Funds 10, 20, 40 & 70,		208,823,112.00		0.943		4		0		0.35	
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)				Minus Funds 10 & 20		221,545,457.00								0.00	
20	Possible Adjustment:								0						1.40	
21																
22	<b>3. Days Cash on Hand:</b>															
23	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)				Funds 10, 20 40 & 70		<b>Total</b>		<b>Days</b>		<b>Score</b>		<b>Weight</b>		<b>Value</b>	
24	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)				Funds 10, 20, 40 divided by 360		127,913,665.00		220.51		4		0.10		0.40	
25																
26	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>															
27	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)				Funds 10, 20 & 40		<b>Total</b>		<b>Percent</b>		<b>Score</b>		<b>Weight</b>		<b>Value</b>	
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		4		0.10		0.40	
29																
30	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
31	Long-Term Debt Outstanding (P3, Cell H37)						<b>Total</b>		<b>Percent</b>		<b>Score</b>		<b>Weight</b>		<b>Value</b>	
32	Total Long-Term Debt Allowed (P3, Cell H31)						43,189,300.00		93.73		4		0.10		0.40	
33																
34	<b>Total Profile Score: 4.00 *</b>															
35																
36	<b>Estimated 2010 Financial Profile Designation: <u>RECOGNITION</u></b>															
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**

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		107,311,279	16,375,892	1,937,133	0	5,351,998	17,774,617	4,226,494	0	2,347,264
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	82,196,195	12,774,306	1,617,586	2,363,236	3,149,240	0	0	1,049,746	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	3,891,860	0	0	1,593,606	0	0	0	0	0
9	Other Receivables	160	183,964	0	0	0	110,000	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	1,998,249	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	<b>Total Current Assets</b>		195,581,547	29,150,198	3,554,719	3,956,842	8,611,238	17,774,617	4,226,494	1,049,746	2,347,264
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
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	341,140	160,710	0	179,879	0	3,324,510	0	13,240	110,518
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	15,221,892	37,729	0	330,694	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	1,547,856	0	0	0	425,317	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	80,379,655	12,187,106	1,543,196	2,388,652	3,004,480	0	0	1,243,058	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		97,490,543	12,385,545	1,543,196	2,899,225	3,429,797	3,324,510	0	1,256,298	110,518
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	1,998,249	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	96,092,755	16,764,653	2,011,523	1,057,617	5,181,441	14,450,107	4,226,494	(206,552)	2,236,746
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		195,581,547	29,150,198	3,554,719	3,956,842	8,611,238	17,774,617	4,226,494	1,049,746	2,347,264

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

1	A	B	L	M	N
2	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		2,332,349		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		2,332,349		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		12,807,262	
17	Building & Building Improvements	230		189,207,128	
18	Site Improvements & Infrastructure	240		10,142,157	
19	Capitalized Equipment	250		51,410,404	
20	Construction in Progress	260		40,779,689	
21	Amount Available in Debt Service Funds	340			2,011,523
22	Amount to be Provided for Payment on Long-Term Debt	350			41,177,777
23	<b>Total Capital Assets</b>			304,346,640	43,189,300
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	2,332,349		
34	<b>Total Current Liabilities</b>		2,332,349		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			43,189,300
37	<b>Total Long-Term Liabilities</b>				43,189,300
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			304,346,640	
41	<b>Total Liabilities and Fund Balance</b>		2,332,349	304,346,640	43,189,300



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

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	<b>RECEIPTS/REVENUES</b>									
4	Local Sources	1000	170,035,384	23,926,678	1,823,468	4,452,794	6,132,184	173,758	13,922	1,506,016
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0			
6	State Sources	3000	8,330,063	0	0	4,333,920	0	5,000,000	0	0
7	Federal Sources	4000	10,452,696	0	216,224	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		188,818,143	23,926,678	2,039,692	8,786,714	6,132,184	5,173,758	13,922	1,506,016
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	27,449,364	0	0	0	0	0		0
10	<b>Total Receipts/Revenues</b>		216,267,507	23,926,678	2,039,692	8,786,714	6,132,184	5,173,758	13,922	1,506,016
11	<b>DISBURSEMENTS/EXPENDITURES</b>									
12	Instruction	1000	124,682,177				2,982,173			
13	Support Services	2000	45,070,602	22,430,602		9,868,094	3,156,050	50,043,016		1,810,538
14	Community Services	3000	837,609	0		0	27,321			
15	Payments to Other Districts & Governmental Units	4000	5,934,028	0	0	0	0	0		
16	Debt Service	5000	0	0	1,115,107	0	0			0
17	<b>Total Direct Disbursements/Expenditures</b>		176,524,416	22,430,602	1,115,107	9,868,094	6,165,544	50,043,016		1,810,538
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	27,449,364	0	0	0	0	0		0
19	<b>Total Disbursements/Expenditures</b>		203,973,780	22,430,602	1,115,107	9,868,094	6,165,544	50,043,016		1,810,538
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		12,293,727	1,496,076	924,585	(1,081,380)	(33,360)	(44,869,258)	13,922	(304,522)
21	<b>OTHER SOURCES/USES OF FUNDS</b>									
22	<b>OTHER SOURCES OF FUNDS (7000)</b>									
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>									
24	Abolishment or Abatement of the Working Cash Fund	7110	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	60,848	0	395,713	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 <sup>4</sup>	7160		0						
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>4</sup>	7170			0					
31	<b>SALE OF BONDS (7200)</b>									
32	Principal on Bonds Sold	7210	0	0	589,813	0		32,410,187	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 <sup>5</sup>	7300	0	0	0	0	0	0		0
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			88,400					
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			13,012					
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
40	Transfer to Capital Projects Fund	7800						0		
41	ISBE Loan Proceeds	7900	0	0	0	0	0	0		
42	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0
43	<b>Total Other Sources of Funds</b>		60,848	0	1,086,938	0	0	32,410,187	0	0
44	<b>OTHER USES OF FUNDS (8000)</b>									
45	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>									
46	Abolishment or Abatement of the Working Cash Fund	8110							0	
47	Transfer of Working Cash Fund Interest	8120							0	



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

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	395,713	42,940	0	17,908	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	0	88,400				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	0	13,012				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	0						
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	0						
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	<b>Total Other Uses of Funds</b>		395,713	144,352	0	17,908	0	0	0	0
76	<b>Total Other Sources/Uses of Funds <sup>6</sup></b>		(334,865)	(144,352)	1,086,938	(17,908)	0	32,410,187	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		11,958,862	1,351,724	2,011,523	(1,099,288)	(33,360)	(12,459,071)	13,922	(304,522)
78	<b>Fund Balances - July 1, 2009</b>		86,132,142	15,412,929	0	2,156,905	5,214,801	26,909,178	4,212,572	97,970
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
80	<b>Fund Balances - June 30, 2010</b>		98,091,004	16,764,653	2,011,523	1,057,617	5,181,441	14,450,107	4,226,494	(206,552)

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

	A	B	K
1			(90)
2	Description	Acct #	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>		
4	Local Sources	1000	2,149
5	Flow-Through Receipts/Revenues from One District to Another District	2000	
6	State Sources	3000	0
7	Federal Sources	4000	0
8	<b>Total Direct Receipts/Revenues</b>		2,149
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	0
10	<b>Total Receipts/Revenues</b>		2,149
11	<b>DISBURSEMENTS/EXPENDITURES</b>		
12	Instruction	1000	
13	Support Services	2000	997,801
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	<b>Total Direct Disbursements/Expenditures</b>		997,801
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0
19	<b>Total Disbursements/Expenditures</b>		997,801
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		<b>(995,652)</b>
21	<b>OTHER SOURCES/USES OF FUNDS</b>		
22	<b>OTHER SOURCES OF FUNDS (7000)</b>		
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>		
24	Abolishment or Abatement of the Working Cash Fund	7110	
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 <sup>4</sup>	7160	
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>4</sup>	7170	
31	<b>SALE OF BONDS (7200)</b>		
32	Principal on Bonds Sold	7210	0
33	Premium on Bonds Sold	7220	0
34	Accrued Interest on Bonds Sold	7230	0
35	Sale or Compensation for Fixed Assets <sup>5</sup>	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	<b>Total Other Sources of Funds</b>		<b>0</b>
44	<b>OTHER USES OF FUNDS (8000)</b>		
45	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>		
46	Abolishment or Abatement of the Working Cash Fund	8110	
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	<b>Total Other Uses of Funds</b>		0
76	<b>Total Other Sources/Uses of Funds <sup>6</sup></b>		0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(995,652)
78	<b>Fund Balances - July 1, 2009</b>		3,232,398
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
80	<b>Fund Balances - June 30, 2010</b>		2,236,746

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		156,360,565	23,283,057	1,543,256	4,226,537	2,983,705	0	0	1,496,167	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	1,863,966	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					2,984,200				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>158,224,531</b>	<b>23,283,057</b>	<b>1,543,256</b>	<b>4,226,537</b>	<b>5,967,905</b>	<b>0</b>	<b>0</b>	<b>1,496,167</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
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 <sup>9</sup>	1230	1,813,677	0	0	0	150,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,813,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>										
20	Regular - Tuition from Pupils or Parents (In State)	1311	166,268								
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	464,854								
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	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>631,122</b>								
41	<b>TRANSPORTATION FEES</b>										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				4,607					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				33,286					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				148,709					
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**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					186,602					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	736,114	42,940	280,212	17,902	14,279	151,738	13,922	3,655	2,149
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		736,114	42,940	280,212	17,902	14,279	151,738	13,922	3,655	2,149
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	784,180								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	2,018,354								
72	Sales to Pupils - Other (Describe & Itemize)	1614	8,474								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	147,505								
75	<b>Total Food Service</b>		2,958,513								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	246,189	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	1,582,092	46,489							
80	Book Store Sales	1730	171,398	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	17,332	0							
82	<b>Total District/School Activity Income</b>		2,017,011	46,489							
83	<b>TEXTBOOK INCOME</b>										
84	Rentals - Regular Textbooks	1811	406,219								
85	Rentals - Summer School Textbooks	1812	308,858								
86	Rentals - Adult/Continuing Education Textbooks	1813	406,590								
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	1,667								
93	<b>Total Textbook Income</b>		1,123,334								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910	0	537,802							
96	Contributions and Donations from Private Sources	1920	0	0	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	0	0	0	0	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	0								
102	Proceeds from Vendors' Contracts	1980	0	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**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104	Payment from Other Districts	1991	0	0	0	0	0	20,846			
105	Sale of Vocational Projects	1992	944,970								
106	Other Local Fees	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	1,586,112	16,390	0	21,753	0	1,174	0	6,194	0
108	<b>Total Other Revenue from Local Sources</b>		<b>2,531,082</b>	<b>554,192</b>	<b>0</b>	<b>21,753</b>	<b>0</b>	<b>22,020</b>	<b>0</b>	<b>6,194</b>	<b>0</b>
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>170,035,384</b>	<b>23,926,678</b>	<b>1,823,468</b>	<b>4,452,794</b>	<b>6,132,184</b>	<b>173,758</b>	<b>13,922</b>	<b>1,506,016</b>	<b>2,149</b>
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
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	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid- Sec. 18-8.05	3001	1,695,954	0	0	0	0	5,000,000		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	14,066	0	0	0	0	0		0	0
121	<b>Total Unrestricted Grants-In-Aid</b>		<b>1,710,020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000,000</b>		<b>0</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	1,037,128			0					
125	Special Education - Extraordinary	3105	1,741,749			0					
126	Special Education - Personnel	3110	2,874,207	0		0					
127	Special Education - Orphanage - Individual	3120	207,456			0					
128	Special Education - Orphanage - Summer	3130	20,371			0					
129	Special Education - Summer School	3145	18,478			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	<b>Total Special Education</b>		<b>5,899,389</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200	2,000	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	64,446	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	3,103	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	10,648	0			0				
140	<b>Total Career and Technical Education</b>		<b>80,197</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	9,303								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	138,874	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**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500	0	0		326,898	0				
152	Transportation - Special Education	3510	0	0		4,007,022	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>4,333,920</b>	<b>0</b>				
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	191,724	0		0	0				
159	Reading Improvement Block Grant	3715	182,696			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	77,860	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	40,000	0	0	0	0	0	0	0	0
172	<b>Total Restricted Grants-In-Aid</b>		<b>6,620,043</b>	<b>0</b>	<b>0</b>	<b>4,333,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>8,330,063</b>	<b>0</b>	<b>0</b>	<b>4,333,920</b>	<b>0</b>	<b>5,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
176	Federal Impact Aid	4001	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	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100	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	<b>Total Title V</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up	4200	0				0				
194	National School Lunch Program	4210	357,980				0				
195	Special Milk Program	4215	106,553				0				



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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
196	School Breakfast Program	4220	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	<b>Total Food Service</b>		464,533				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	1,069,928	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	<b>Total Title I</b>		1,069,928	0		0	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	37,317	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	<b>Total Title IV</b>		37,317	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	111,086	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	3,444,738	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	600,859	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	<b>Total Federal - Special Education</b>		4,156,683	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770	46,718	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	<b>Total CTE - Perkins</b>		46,718	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	1,110,233	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	75,223	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	1,818,167	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	0	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
247	Build America Bond Interest Reimbursement	4869	0	0	216,224	0	0	0		0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	370,078	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	18,744	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	<b>Total Stimulus Programs</b>		3,392,445	0	216,224	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
261	Emergency Immigrant Assistance	4905	0			0	0				
262	Title III - English Language Acquisition	4909	113,444			0	0				
263	Learn & Serve America	4910	0			0	0				
264	McKinney Education for Homeless Children	4920	0	0		0	0				
265	Title II - Eisenhower Professional Development Formula	4930	330,069	0		0	0				
266	Title II - Teacher Quality	4932	0	0		0	0				
267	Federal Charter Schools	4960	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	439,603	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	321,031	0		0	0				
	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
270			80,925	0		0	0	0			0
271	<b>Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State</b>		10,452,696	0	216,224	0	0	0		0	0
272	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	10,452,696	0	216,224	0	0	0	0	0	0
273	<b>Total Direct Receipts/Revenues</b>		188,818,143	23,926,678	2,039,692	8,786,714	6,132,184	5,173,758	13,922	1,506,016	2,149

**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	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	69,538,930	14,515,281	551,740	4,113,057	1,802,150	325,976	0	0	90,847,134	85,296,845
6	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
7	Special Education Programs (Functions 1200-1220)	1200	13,899,879	3,656,846	682,373	281,509	266,734	15,961	0	0	18,803,302	21,881,098
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	873,272	80,013	0	0	0	0	0	0	953,285	0
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	2,796,656	833,712	102,080	201,051	343,312	7,027	0	0	4,283,838	4,204,090
13	Interscholastic Programs	1500	2,602,266	436,797	258,906	128,824	13,726	94,471	0	0	3,534,990	3,849,493
14	Summer School Programs	1600	800,948	281,382	1,452	33,865	0	2,740	0	0	1,120,387	801,698
15	Gifted Programs	1650	1,732,332	597,847	0	0	0	0	0	0	2,330,179	2,800,874
16	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
17	Bilingual Programs	1800	2,242,877	537,558	0	26,267	0	0	0	0	2,806,702	3,010,861
18	Truant Alternative & Optional Programs	1900	0	2,360	0	0	0	0	0	0	2,360	552,500
19	Pre-K Programs - Private Tuition	1910						0			0	0
20	Regular K-12 Programs - Private Tuition	1911						0			0	0
21	Special Education Programs K-12 - Private Tuition	1912						0			0	5,335,670
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 Progrms - Private Tuition	1922						0			0	0
32	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>94,487,160</b>	<b>20,941,796</b>	<b>1,596,551</b>	<b>4,784,573</b>	<b>2,425,922</b>	<b>446,175</b>	<b>0</b>	<b>0</b>	<b>124,682,177</b>	<b>127,733,129</b>
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110	2,011,006	561,086	3,063	9,800	0	0	0	0	2,584,955	2,769,704
36	Guidance Services	2120	2,848,129	665,269	7,019	7,334	0	0	0	0	3,527,751	3,855,428
37	Health Services	2130	1,701,761	417,260	50,075	17,714	69,007	0	0	0	2,255,817	2,323,833
38	Psychological Services	2140	1,451,386	468,758	48,041	32,352	0	0	0	0	2,000,537	2,173,175
39	Speech Pathology & Audiology Services	2150	2,220,704	553,347	22,156	12,025	25,005	0	0	0	2,833,237	2,851,212
40	Other Support Services - Pupils (Describe & Itemize)	2190	61,365	10,936	0	0	0	0	0	0	72,301	90,922
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>10,294,351</b>	<b>2,676,656</b>	<b>130,354</b>	<b>79,225</b>	<b>94,012</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,274,598</b>	<b>14,064,274</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	2,880,323	689,562	287,406	288,164	16,418	295,833	0	0	4,457,706	4,515,731
44	Educational Media Services	2220	2,665,904	837,098	5,564	265,526	191,328	0	0	0	3,965,420	4,206,121
45	Assessment & Testing	2230	187,080	41,835	118,794	88,190	0	274	0	0	436,173	459,619
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>5,733,307</b>	<b>1,568,495</b>	<b>411,764</b>	<b>641,880</b>	<b>207,746</b>	<b>296,107</b>	<b>0</b>	<b>0</b>	<b>8,859,299</b>	<b>9,181,471</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310	155,142	36,660	672,080	38,720	0	65,144	0	0	967,746	840,646
49	Executive Administration Services	2320	638,764	129,123	30,097	32,226	3,872	3,998	0	0	838,080	737,794
50	Special Area Administration Services	2330	1,066,395	265,922	2,563	10,376	692	0	0	0	1,345,948	1,425,965
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,860,301</b>	<b>431,705</b>	<b>704,740</b>	<b>81,322</b>	<b>4,564</b>	<b>69,142</b>	<b>0</b>	<b>0</b>	<b>3,151,774</b>	<b>3,004,405</b>
53	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54	Office of the Principal Services	2410	5,878,360	1,432,537	82,320	10,870	0	11,424	0	0	7,415,511	8,306,921
55	Other Support Services - School Admin (Describe & Itemize)	2490	1,149,957	320,053	0	0	0	0	0	0	1,470,010	1,614,232

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	7,028,317	1,752,590	82,320	10,870	0	11,424	0	0	8,885,521	9,921,153
57	<b>SUPPORT SERVICES - BUSINESS</b>											
58	Direction of Business Support Services	2510	157,481	25,368	420	221	2,592	840	0	0	186,922	172,520
59	Fiscal Services	2520	509,945	82,794	150,663	4,689	0	250	0	0	748,341	650,021
60	Operation & Maintenance of Plant Services	2540	96,674	0	0	9,255	0	0	0	0	105,929	0
61	Pupil Transportation Services	2550	749	0	0	0	0	0	0	0	749	0
62	Food Services	2560	618,220	123,229	2,785,136	175,158	99,308	5,241	0	0	3,806,292	4,143,819
63	Internal Services	2570	110,321	27,201	0	5,361	0	0	0	0	142,883	145,606
64	<b>Total Support Services - Business</b>	<b>2500</b>	1,493,390	258,592	2,936,219	194,684	101,900	6,331	0	0	4,991,116	5,111,966
65	<b>SUPPORT SERVICES - CENTRAL</b>											
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	13,657	5,299	4,000	0	0	0	0	0	22,956	38,583
68	Information Services	2630	76,939	13,870	80,290	8,961	53,163	340	0	0	233,563	214,296
69	Staff Services	2640	723,783	23,996	75,988	6,602	0	3,080	0	0	833,449	3,294,847
70	Data Processing Services	2660	1,277,337	232,738	1,162,417	869,957	364,166	4,102	0	0	3,910,717	4,371,276
71	<b>Total Support Services - Central</b>	<b>2600</b>	2,091,716	275,903	1,322,695	885,520	417,329	7,522	0	0	5,000,685	7,919,002
72	Other Support Services (Describe & Itemize)	2900	208,073	46,661	492,913	83,859	76,103	0	0	0	907,609	734,390
73	<b>Total Support Services</b>	<b>2000</b>	28,709,455	7,010,602	6,081,005	1,977,360	901,654	390,526	0	0	45,070,602	49,936,661
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	173,929	29,621	26,098	78,069	0	529,892	0	0	837,609	288,594
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
76	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
77	Payments for Regular Programs	4110			2,430			30,210			32,640	0
78	Payments for Special Education Programs	4120			0			745,358			745,358	0
79	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
80	Payments for CTE Programs	4140			0			0			0	0
81	Payments for Community College Programs	4170			0			0			0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
83	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>			2,430			775,568			777,998	0
84	Payments for Regular Programs - Tuition	4210						22,284			22,284	0
85	Payments for Special Education Programs - Tuition	4220						5,133,746			5,133,746	0
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
87	Payments for CTE Programs - Tuition	4240						0			0	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	<b>Total Payments to Other District &amp; Govt Units -Tuition (In State)</b>	<b>4200</b>						5,156,030			5,156,030	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	<b>Total Payments to Other District &amp; Govt Units - Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0	0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			2,430			5,931,598			5,934,028	0
102	<b>DEBT SERVICES (ED)</b>											
103	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
110	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>						0			0	0
111	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>											
112		<b>6000</b>										1,100,000
113	<b>Total Direct Disbursements/Expenditures</b>		123,370,544	27,982,019	7,706,084	6,840,002	3,327,576	7,298,191	0	0	176,524,416	179,058,384
114	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										12,293,727	
115												
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
117	<b>SUPPORT SERVICES (O&amp;M)</b>											
118	<b>SUPPORT SERVICES - PUPILS</b>											
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
120	<b>SUPPORT SERVICES - BUSINESS</b>											
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	0	0	0	0	0	0	0	1,100,000
123	Operation & Maintenance of Plant Services	2540	7,635,981	1,703,951	2,488,372	4,217,315	6,372,579	12,404	0	0	22,430,602	22,373,134
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0		0		0	0
126	<b>Total Support Services - Business</b>	<b>2500</b>	7,635,981	1,703,951	2,488,372	4,217,315	6,372,579	12,404	0	0	22,430,602	23,473,134
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
128	<b>Total Support Services</b>	<b>2000</b>	7,635,981	1,703,951	2,488,372	4,217,315	6,372,579	12,404	0	0	22,430,602	23,473,134
129	<b>COMMUNITY SERVICES (O&amp;M)</b>											
129		<b>3000</b>	0	0	0	0	0	0	0	0	0	0
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>											
131	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
132	Payments for Special Education Programs	4120			0			0			0	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	0
135	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
137	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
138	<b>DEBT SERVICES (O&amp;M)</b>											
138		<b>5000</b>										
139	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
146	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	101,412
147	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
148	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										100,000
149	<b>Total Direct Disbursements/Expenditures</b>		7,635,981	1,703,951	2,488,372	4,217,315	6,372,579	12,404	0	0	22,430,602	23,573,134
150	<b>Excess (Deficiency) of Receipts/Revenues/Over</b>										1,496,076	
151												
152	<b>30 - DEBT SERVICES (DS)</b>											
153	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>						0			0	0
154	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
155	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
156	Tax Anticipation Warrants	5110						0			0	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	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
162	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						1,025,507			1,025,507	394,713
163	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						88,400			88,400	0
164	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			0			1,200			1,200	1,000
165	<b>Total Debt Services</b>	<b>5000</b>			0			1,115,107			1,115,107	395,713
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										0
167	<b>Total Disbursements/ Expenditures</b>				0			1,115,107			1,115,107	395,713
168	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										924,585	
169												
170	<b>40 - TRANSPORTATION FUND (TR)</b>											
171	<b>SUPPORT SERVICES (TR)</b>											
172	<b>SUPPORT SERVICES - PUPILS</b>											
173	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
174	<b>SUPPORT SERVICES - BUSINESS</b>											
175	Pupil Transportation Services	2550	3,639,802	1,065,227	3,413,108	781,542	968,285	130	0	0	9,868,094	9,265,823
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	<b>Total Support Services</b>	<b>2000</b>	3,639,802	1,065,227	3,413,108	781,542	968,285	130	0	0	9,868,094	9,265,823
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
179	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>											
180	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	<b>DEBT SERVICES (TR)</b>											
191	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
192	Tax Anticipation Warrants	5110						0			0	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	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>											
199	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>											
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										100,000
203	Total Disbursements/ Expenditures		3,639,802	1,065,227	3,413,108	781,542	968,285	130	0	0	9,868,094	9,365,823
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,081,380)	
205												
206	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
207	<b>INSTRUCTION (MR/SS)</b>											
208	Regular Programs	1100		1,553,681							1,553,681	1,715,000
209	Pre-K Programs	1125		0							0	0
210	Special Education Programs (Functions 1200-1220)	1200		959,744							959,744	640,000
211	Special Education Programs - Pre-K	1225		1,874							1,874	0
212	Remedial and Supplemental Programs - K-12	1250		134,501							134,501	65,000
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		0							0	0
215	CTE Programs	1400		71,801							71,801	0
216	Interscholastic Programs	1500		26,453							26,453	0
217	Summer School Programs	1600		9,874							9,874	0
218	Gifted Programs	1650		70,965							70,965	55,000
219	Driver's Education Programs	1700		0							0	0
220	Bilingual Programs	1800		153,185							153,185	92,638
221	Truants' Alternative & Optional Programs	1900		95							95	0
222	Total Instruction	1000		2,982,173							2,982,173	2,567,638
223	<b>SUPPORT SERVICES (MR/SS)</b>											
224	<b>SUPPORT SERVICES - PUPILS</b>											
225	Attendance & Social Work Services	2110		58,554							58,554	16,000
226	Guidance Services	2120		84,163							84,163	33,000
227	Health Services	2130		177,824							177,824	142,000
228	Psychological Services	2140		35,466							35,466	0
229	Speech Pathology & Audiology Services	2150		51,827							51,827	0
230	Other Support Services - Pupils (Describe & Itemize)	2190		2,391							2,391	0
231	Total Support Services - Pupils	2100		410,225							410,225	191,000
232	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
233	Improvement of Instruction Services	2210		79,957							79,957	23,000
234	Educational Media Services	2220		203,760							203,760	233,000
235	Assessment & Testing	2230		12,587							12,587	0
236	Total Support Services - Instructional Staff	2200		296,304							296,304	256,000



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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
237	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
238	Board of Education Services	2310		11,677							11,677	8,200
239	Executive Administration Services	2320		19,232							19,232	30,000
240	Service Area Administrative Services	2330		43,086							43,086	37,500
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	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>73,995</b>							<b>73,995</b>	<b>75,700</b>
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		401,757							401,757	500,000
253	Other Support Services - School Administration (Describe & Itemize)	2490		43,282							43,282	44,400
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>445,039</b>							<b>445,039</b>	<b>544,400</b>
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510		1,601							1,601	0
257	Fiscal Services	2520		69,167							69,167	78,000
258	Facilities Acquisition & Construction Services	2530		14,439							14,439	0
259	Operation & Maintenance of Plant Services	2540		970,071							970,071	1,400,000
260	Pupil Transportation Services	2550		526,734							526,734	880,000
261	Food Services	2560		52,979							52,979	0
262	Internal Services	2570		26,018							26,018	30,000
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>1,661,009</b>							<b>1,661,009</b>	<b>2,388,000</b>
264	<b>SUPPORT SERVICES - CENTRAL</b>											
265	Direction of Central Support Services	2610		0							0	0
266	Planning, Research, Development, & Evaluation Services	2620		312							312	0
267	Information Services	2630		10,662							10,662	13,500
268	Staff Services	2640		77,816							77,816	61,000
269	Data Processing Services	2660		167,414							167,414	192,000
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>256,204</b>							<b>256,204</b>	<b>266,500</b>
271	Other Support Services (Describe & Itemize)	2900		13,274							13,274	0
272	<b>Total Support Services</b>	<b>2000</b>		<b>3,156,050</b>							<b>3,156,050</b>	<b>3,721,600</b>
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>27,321</b>							<b>27,321</b>	<b>0</b>
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
275	Payments for Special Education Programs	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	0
277	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
278	<b>DEBT SERVICES (MR/SS)</b>											
279	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
280	Tax Anticipation Warrants	5110						0			0	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**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
283	State Aid Anticipation Certificates	5140						0			0	0
284	Other (Describe & Itemize)	5150						0			0	0
285	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
287	<b>Total Disbursements/Expenditures</b>			6,165,544				0			6,165,544	6,289,238
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(33,360)	
289												
290	<b>60 - CAPITAL PROJECTS (CP)</b>											
291	<b>SUPPORT SERVICES (CP)</b>											
292	<b>SUPPORT SERVICES - BUSINESS</b>											
293	Facilities Acquisition and Construction Services	2530	117,367	17,875	1,121,381	5,361,282	43,425,111	0	0	0	50,043,016	51,826,500
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
295	<b>Total Support Services</b>	<b>2000</b>	<b>117,367</b>	<b>17,875</b>	<b>1,121,381</b>	<b>5,361,282</b>	<b>43,425,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,043,016</b>	<b>51,826,500</b>
296	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
297	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
298	Payments to Other Govt Units (In-State)	4100			0			0			0	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	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
303	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
304	<b>Total Disbursements/ Expenditures</b>		<b>117,367</b>	<b>17,875</b>	<b>1,121,381</b>	<b>5,361,282</b>	<b>43,425,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,043,016</b>	<b>51,826,500</b>
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(44,869,258)	
306												
307	<b>70 - WORKING CASH (WC)</b>											
308												
309	<b>80 - TORT FUND (TF)</b>											
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
311	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	70,000
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	1,122,172	0	0	0	0	0	1,122,172	750,000
313	Unemployment Insurance Payments	2363	0	0	143,802	0	0	0	0	0	143,802	80,000
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	339,825	0	0	0	0	0	339,825	420,000
315	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
316	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	204,739	0	0	0	0	0	204,739	200,000
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	0	0	0	0	0	0	0	0	0	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	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>1,810,538</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,810,538</b>	<b>1,520,000</b>
323	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
324	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
325	Tax Anticipation Warrants	5110						0			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	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
329	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										100,000
330	<b>Total Disbursements/Expenditures</b>		0	0	1,810,538	0	0	0	0	0	1,810,538	1,620,000
331	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										(304,522)	
332												
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
334	<b>SUPPORT SERVICES (FP&amp;S)</b>											
335	<b>SUPPORT SERVICES - BUSINESS</b>											
336	Facilities Acquisition & Construction Services	2530	0	0	159,486	0	838,315	0	0	0	997,801	2,000,000
337	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
338	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	159,486	0	838,315	0	0	0	997,801	2,000,000
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
340	<b>Total Support Services</b>	<b>2000</b>	0	0	159,486	0	838,315	0	0	0	997,801	2,000,000
341	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
343	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0	0
344	<b>DEBT SERVICES (FP&amp;S)</b>											
345	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
346	Tax Anticipation Warrants	5110						0			0	0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
349	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>										
350	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
351	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
352	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										0
353	<b>Total Disbursements/Expenditures</b>		0	0	159,486	0	838,315	0	0	0	997,801	2,000,000
354	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(995,652)	

**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	<b>District's Accounting Basis is ACCRUAL</b>		-----RECEIPTS-----	-----DISBURSEMENTS-----								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	<b>ARRA Revenue Source Code</b>	<b>Acct #</b>	<b>ARRA Receipts</b>	<b>Salaries</b>	<b>Employee Benefits</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>	<b>Capital Outlay</b>	<b>Other</b>	<b>Non-Capitalized Equipment</b>	<b>Termination Benefits</b>	<b>Total Expenditures</b>
4	<b>Beginning Balance July 1, 2009</b>		0									
5	ARRA - General State Aid	4850	1,110,233	1,110,233								1,110,233
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	75,223	51,689	12,085		1,170	10,279				75,223
12	ARRA - IDEA Part B Flow Through	4857	1,818,167	352,226	82,899	431,453	355,608	467,581	128,400			1,818,167
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	216,224			216,224						216,224
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	370,078	43,076			266,822	60,180				370,078
24	ARRA - Other II	4871	18,744	18,744								18,744
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	<b>Total ARRA Programs</b>		3,608,669	1,575,968	94,984	647,677	623,600	538,040	128,400	0		3,608,669
35	<b>Ending Balance June 30, 2010</b>		0									

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

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

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

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b>	<b>Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2009 Levy)</b>	<b>Taxes Received (from 2008 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2009 Levy)</b>	<b>Estimated Taxes Due (from the 2009 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	156,360,565	73,804,864	82,555,701	155,548,522	81,743,658
5	Operations & Maintenance	23,283,057	11,599,892	11,683,165	24,447,540	12,847,648
6	Debt Services **	1,543,256	1,468,866	74,390	3,095,739	1,626,873
7	Transportation	4,226,537	2,145,973	2,080,564	4,522,777	2,376,804
8	Municipal Retirement/Social Security	2,983,705	1,429,858	1,553,847	3,013,519	1,583,661
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	1,496,167	953,239	542,928	2,009,012	1,055,773
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	1,863,966	834,677	1,029,289	1,759,136	924,459
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	2,984,200	1,429,858	1,554,342	3,013,519	1,583,661
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>194,741,453</b>	<b>93,667,227</b>	<b>101,074,226</b>	<b>197,409,764</b>	<b>103,742,537</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description	Outstanding Beginning 07/01/09	Issued 07/01/09 Through 06/30/10	Retired 07/01/09 Through 06/30/10	Outstanding Ending 06/30/10					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	Total CPPRT Notes				0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	<b>TEACHERS'EMPLOYEES' ORDERS (T/EO)</b>									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	Total GSAACs (All Funds)				0					
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28	<b>SCHEDULE OF LONG-TERM DEBT</b>									
29	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	G.O Building Bonds, Series 2008	05/01/08	10,000,000	6	10,000,000				10,000,000	9,534,254
32	G.O School Building Bonds, Series 2009	08/26/09	33,000,000	6	0	33,000,000			33,000,000	31,463,039
33	Harris Lease Series 2001	08/01/01	800,000	7	277,700			88,400	189,300	180,483
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			43,800,000		10,277,700	33,000,000	0	88,400	43,189,300	41,177,777
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							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other							
54	3. Refunding Bonds	6. Building Bonds	9. Other							



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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description</b>				<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>		
3	<b>Cash Basis Fund Balance as of July 1, 2009</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		1,863,966	0				
6	Earnings on Investments				10, 20, 40, 50 or 60-1500							
7	Drivers' Education Fees				10-1970						0	
8	School Facility Occupation Tax Proceeds				30 or 60-1983				0			
9	Driver Education				10 or 20-3370						138,874	
10	Other Receipts (Describe & Itemize on tab "Itemization 32")				--							
11	Sale of Bonds				10, 20, 40 or 60-7200							
12	<b>Total Receipts</b>					0	1,863,966	0	0		138,874	
13	<b>DISBURSEMENTS:</b>											
14	Instruction				10 or 50-1000		1,863,966					
15	Facilities Acquisition & Construction Services				20 or 60-2530							
16	Tort Immunity Services				10, 20, 40-2360-2370							
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt				30-5200							
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300							
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")				30-5400							
21	<b>Total Debt Services</b>								0			
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")				--							
23	<b>Total Disbursements</b>					0	1,863,966	0	0		0	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2010</b>					0	0	0	0		138,874	
25	<b>Reserved Fund Balance</b>				714							
26	<b>Unreserved Fund Balance</b>				730	0	0	0	0		138,874	
27												
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32	Total Claims Payments:											
32	Total Reserve Remaining:											
33	Using the following categories, list all other Tort Immunity expenditures <b>not</b>											
34	included in line 30 above. Include the total dollar amount for each category.											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> 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 <b>other</b> than Tort Immunity Fund (80).											
48	<sup>b</sup> 55 ILCS 5/5-1006.7											



	A	B	C	D	E	F	G	H	I	J	K	L	
1													
2													
3	<b>Schedule of Capital Outlay and Depreciation</b>												
4	<b>Description of Assets</b>	<b>Acct #</b>	<b>Cost 7-1-09</b>	<b>Add: Additions 2009-10</b>	<b>Less: Deletions 2009-10</b>	<b>Cost 6-30-10</b>	<b>Life In Years</b>	<b>Accumulated Depreciation 7-1-09</b>	<b>Add: Depreciation Allowable 2009-10</b>	<b>Less: Depreciation Deletions 2009-10</b>	<b>Accumulated Depreciation 6-30-10</b>	<b>Balance Undepreciated 6-30-10</b>	
5	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0	
6	<b>Land</b>	<b>220</b>											
7	Non-Depreciable Land	221	12,807,262			12,807,262						12,807,262	
8	Depreciable Land	222				0	50	0			0	0	
9	<b>Buildings</b>	<b>230</b>											
10	Permanent Buildings	231	175,342,268	13,864,860		189,207,128	50	73,243,112	3,784,143		77,027,255	112,179,873	
11	Temporary Buildings	232				0	25	0			0	0	
12	Improvements Other than Buildings (Infrastructure)	240	8,691,860	1,450,297		10,142,157	20	3,227,794	507,108		3,734,902	6,407,255	
13	<b>Capitalized Equipment</b>	<b>250</b>											
14	10 Yr Schedule	251	46,333,912	5,076,492		51,410,404	10	31,946,886	5,141,040		37,087,926	14,322,478	
15	5 Yr Schedule	252				0	5	0			0	0	
16	3 Yr Schedule	253				0	3	0			0	0	
17	<b>Construction in Progress</b>	<b>260</b>	5,011,075	40,020,810	4,252,196	40,779,689	--					40,779,689	
18	<b>Total Capital Assets</b>	<b>200</b>	<b>248,186,377</b>	<b>60,412,459</b>	<b>4,252,196</b>	<b>304,346,640</b>		<b>108,417,792</b>	<b>9,432,291</b>	<b>0</b>	<b>117,850,083</b>	<b>186,496,557</b>	
19	<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0				
20	<b>Allowable Depreciation</b>								9,432,291				

	A	B	C	D	E	F	G
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
5							
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 15-22, L113	Total Expenditures		\$	176,524,416	
9	O&M	Expenditures 15-22, L149	Total Expenditures			22,430,602	
10	DS	Expenditures 15-22, L167	Total Expenditures			1,115,107	
11	TR	Expenditures 15-22, L203	Total Expenditures			9,868,094	
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			6,165,544	
13	TORT	Expenditures 15-22, L330	Total Expenditures			1,810,538	
14			<b>Total Expenditures</b>		\$	<b>217,914,301</b>	
15							
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
17							
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs			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			1,120,387	
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0	
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0	
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0	
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0	
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0	
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progms - Private Tuition			0	
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			837,609	
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			5,934,028	
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			3,327,576	
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			6,372,579	
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			88,400	
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			968,285	
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			1,874	
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			9,874	
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			27,321	
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0	
74							
75			<b>Total Deductions</b>		\$	<b>18,687,933</b>	
76			<b>Total Operating Expenses (Regular K-12)</b>			<b>199,226,368</b>	
77			<b>9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)</b>			<b>16,793.12</b>	
78			<b>Estimated OEPP</b>		\$	<b>11,863.57</b>	
79							

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
80	<b>PER CAPITA TUITION CHARGE</b>					
81						
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	4,607
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		33,286
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		148,709
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		2,958,513
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		2,063,500
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		406,219
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)		1,667
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		537,802
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		5,899,389
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		80,197
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		9,303
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		138,874
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		4,333,920
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		182,696
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		77,860
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		40,000
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		464,533
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		1,069,928
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		37,317
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		3,444,738
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		600,859
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		46,718
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments		2,128,358
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		113,444
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		330,069
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality		0
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		439,603
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		321,031
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)		80,925
172						
173				<b>Total Allowance for PCTC Computation</b>	\$	<b>25,994,065</b>
174				<b>Net Operating Expense for PCTC Computation</b>		<b>173,232,303</b>
175				<b>Total Depreciation Allowance (from page 27, Col I)</b>		<b>9,432,291</b>
176				<b>Total Allowance for PCTC Computation</b>		<b>182,664,594</b>
177				<b>9 Mo ADA</b>		<b>16,793.12</b>
178				<b>Total Estimated PCTC</b>	\$	<b>10,877.35</b>
179						

## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2010 <i>(Include the value of commodities when determining if an A-133 is required).</i>							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Program Year 2012</b> <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
17								
18				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
19	<b>Instruction</b>	1000			125,238,428		125,238,428	
20	<b>Support Services:</b>							
21	Pupil	2100			13,590,811		13,590,811	
22	Instructional Staff	2200			8,947,857		8,947,857	
23	General Admin.	2300			5,031,743		5,031,743	
24	School Admin	2400			9,330,560		9,330,560	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	185,931		0	185,931	0	
27	Fiscal Services	2520	817,508		0	817,508	0	
28	Oper. & Maint. Plant Services	2540			17,134,023	17,134,023	0	
29	Pupil Transportation	2550			9,427,292		9,427,292	
30	Food Services	2560			974,827		974,827	
31	Internal Services	2570	168,901		0	168,901	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			23,268		23,268	
35	Information Services	2630			191,062		191,062	
36	Staff Services	2640	911,265		0	911,265	0	
37	Data Processing Services	2660	3,713,965		0	3,713,965	0	
38	<b>Other:</b>	2900			844,780		844,780	
39	<b>Community Services</b>	3000			864,930		864,930	
40	<b>Total</b>				5,797,570	191,599,581	22,931,593	174,465,558
41				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
42				Total Indirect Costs:	5,797,570	Total Indirect costs:	22,931,593	
43				Total Direct Costs:	191,599,581	Total Direct Costs:	174,465,558	
44				=	<b>3.03%</b>	=	<b>13.14%</b>	
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: Naperville Community Unit School District  
 RCDT Number: 19-022-2030-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	838,080		838,080	782,534		782,534
2. Special Area Administration Services	2330	1,345,948		1,345,948	1,283,675		1,283,675
3. Other Support Services - School Administration	2490	1,470,010		1,470,010	1,602,327		1,602,327
4. Direction of Business Support Services	2510	186,922	0	186,922	166,675		166,675
5. Internal Services	2570	142,883		142,883	362,889		362,889
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
<b>8. Totals</b>		<b>3,983,843</b>	<b>0</b>	<b>3,983,843</b>	<b>4,198,100</b>	<b>0</b>	<b>4,198,100</b>
<b>9. Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)</b>							<b>5%</b>

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2010" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2010.  
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2011" agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
 (Date)

\_\_\_\_\_  
 Signature of Superintendent

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

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

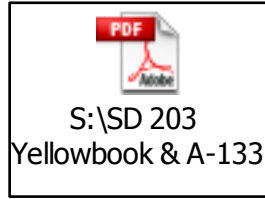
**This page is provided for detailed itemizations as requested within the body of the report.**  
Type Below.

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

Reference Pages.

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





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

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

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

## Audit Checklist

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

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

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

## Balancing Schedule

### Check this Section for Error Messages

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

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

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

DISTRICT/JOINT AGREEMENT NAME <b>Naperville Community Unit School Dis</b>	RCDT NUMBER <b>19-022-2030-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-004260</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Baker Tilly Virchow Krause, LLP 1301 West 22nd Street, Suite 400 Oak Brook</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>203 West Hillside Road  Naperville 60540</b>		E-MAIL ADDRESS steve.murray@bakertilly.com	NAME OF AUDIT SUPERVISOR <b>Steve Murray</b>
		CPA FIRM TELEPHONE NUMBER <b>(630) 990-3131</b>	FAX NUMBER <b>(630) 990-0039</b>

**THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE A-133 SINGLE AUDIT REPORT:**

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes § .310 (a)
- Schedule of Expenditures of Federal Awards including footnotes § .310 (b)
- Independent Auditor's Report § .505
- Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* § .505
- Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 § .505
- Schedule of Findings and Questioned Costs § .505 (d)
- Summary Schedule of Prior Year Audit Findings § .315 (b)
- Corrective Action Plan § .315 (c)

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

- Copy of Federal Data Collection Form § .320 (b)

**Naperville Community Unit School District No. 203**  
**19-022-2030-26**  
**A-133 SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs  
- Program name includes "ARRA - " prefix  
- Correct ARRA CFDA and ISBE program numbers are listed
9. All prior year's projects are included and reconciled to final FRIS report amounts.  
- Including revenue and expenditure/disbursement amounts.
10. All current year's projects are included and reconciled to most recent FRIS report filed.  
- Including revenue and expenditure/disbursement amounts.
11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
12. Child Nutrition Programs (CNP) are included on the SEFA:  
Project year runs from October 1 to September 30, so projects will cross fiscal year;  
This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of **COMMODITIES** has been reported on the SEFA (CFDA 10.550).  
- The value is determined from the following, **with each item on a separate line**:
- \* Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
- \* Non-Cash Commodities: Commodities information for non-cash items received through **Preferred Meal Systems**  
Districts should track separately through year; no specific report available from ISBE
- \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
- The two commodity programs should be reported on separate lines on the SEFA.
- n/a \* 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
- n/a 27. Subrecipient information (Mark "N/A" if not applicable)
- n/a \* ARRA funds are listed separately from "regular" Federal awards

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

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

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

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

**Naperville Community Unit School District No. 203  
19-022-2030-26**

**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 10,668,920
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		52,584
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 268	Account 4992	(321,031)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 10,400,473</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>		
Value of Commodities in Account Summary		\$ (52,584)
-----		
Build America Bond interest reimbursement not subject to A-133 audit.		\$ (216,224)
-----		
-----		
-----		

<b>ADJUSTED AFR FEDERAL REVENUES</b>		<b>\$ 10,131,665</b>
--------------------------------------	--	----------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 10,131,665

**Adjustments to SEFA Federal Revenues:**

<u>Reason for Adjustment:</u>		
-----		
-----		
-----		
-----		
-----		

<b>ADJUSTED SEFA FEDERAL REVENUE:</b>		<b>\$ 10,131,665</b>
---------------------------------------	--	----------------------

<b>DIFFERENCE:</b>		<b>\$ -</b>
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**19-022-2030-26**  
**Naperville Community Unit School District No. 203**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
Department of Education Through ISBE:									
Illinois State Board of Education:									
Title V - Innovative Programs - Formula PY 09	84.298A	09-4100-00	20,593	0	20,593	0	0	20,593	20,593
Title I - Low Income PY 09 (M)	84.010A	09-4300-00	880,291	0	626,591	253,700	0	880,291	880,760
Title I - Low Income PY 10 (M)	84.010A	10-4300-00	469	1,069,928	0	969,736	47,554	1,017,290	1,070,397
Title IV - Safe & Drug Free Sch - Formula - PY 09	84.186A	09-4400-00	32,096	0	10,582	21,514	0	32,096	42,336
Title IV - Safe & Drug Free Sch - Formula - PY 10	84.186A	10-4400-00	10,240	37,317	0	15,643	18,348	33,991	48,531
IDEA Preschool Flow Through PY 09 (M)	84.173	09-4600-00	98,454	0	98,454	0	0	98,454	104,861
IDEA Preschool Flow Through PY 10 (M)	84.173	10-4600-00	2,721	111,086	0	113,807	0	113,807	113,807
IDEA Flow Through PY 09 (M)	84.027	09-4620-00	3,351,322	0	3,351,322	0	0	3,351,322	3,552,919
IDEA Flow Through PY 10 (M)	84.027	10-4620-00	0	3,444,738	0	3,180,854	0	3,180,854	3,787,995
IDEA Room & Board PY 09 (M)	84.027A	09-4625-00	503,496	112,206	503,496	112,206	0	615,702	N/A
IDEA Room & Board PY 10 (M)	84.027A	10-4625-00	0	482,277	0	482,277	0	482,277	N/A
IDEA Room & Board PY 09 (M)	84.027A	09-4625-XC	0	6,376	0	6,376	0	6,376	N/A

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

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

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



**19-022-2030-26**  
**Naperville Community Unit School District No. 203**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
ARRA - General State Aid Education SFSF PY 09 (M)	84.394A	09-4850-00	1,620,801	0	1,620,801	0	0	1,620,801	N/A
ARRA - General State Aid Education SFSF PY 10 (M)	84.394A	10-4850-00	0	981,008	0	981,008	0	981,008	N/A
ARRA - General State Aid - Government SFSF PY10 (M)	84.397A	10-4870-00	0	327,003	0	327,003	0	327,003	N/A
Title III - Immigrant Education Program (IEP)	84.365A	09-4905-00	77,385	0	69,093	8,292	0	77,385	77,385
Title III - Lng Inst Prog - Limited Eng LIPLEP	84.365A	09-4909-00	82,697	0	45,522	37,175	0	82,697	106,109
Title III - Lng Inst Prog - Limited Eng LIPLEP	84.365A	10-4909-00	23,412	113,444	0	45,567	50,933	96,500	138,412
Title II - Teacher Quality	84.367A	09-4932-00	305,997	0	282,320	23,677	0	305,997	346,331
Title II - Teacher Quality	84.367A	10-4932-00	40,334	330,069	0	249,538	13,160	262,698	392,110
Technology - Enhancing Education - Formula	84.318X	10-4971-00	0	11,101	0	10,368	0	10,368	11,101
ARRA - IDEA Preschool Flow Through PY 10 (M)	84.392	10-4856-00	0	75,223	0	75,223	0	75,223	83,203
ARRA - IDEA Flow Through PY 10 (M)	84.391	10-4857-00	0	1,818,167	0	1,818,167	0	1,818,167	2,137,954
Total Department of Education Through ISBE:			7,050,308	8,919,943	6,628,774	8,732,131	129,995	15,490,900	12,914,804

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

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

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

**19-022-2030-26**  
**Naperville Community Unit School District No. 203**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
DAOES:									
V.E. Perkins - Title IIC	84.048	09-4745-00	47,423	0	47,423	0	0	47,423	
V.E. Perkins - Title IIC	84.048	10-4745-00	0	46,718	0	46,718	0	46,718	
Total DAOES:			47,423	46,718	47,423	46,718	0	94,141	
DuPage Regional Office of Education:									
ARRA - General State Aid (M)	84.394A	2009-4850	242,949	0	242,949	0	0	242,949	
ARRA - General State Aid (M)	84.394A	2010-4850	0	129,225	0	129,225	0	129,225	
ARRA - General State Aid (M)	84.394A	2010-4870	0	43,075	0	43,075	0	43,075	
Total DuPage Regional Office of Education:			242,949	172,300	242,949	172,300	0	415,249	
								0	
Total Department of Education			7,340,680	9,138,961	6,919,146	8,951,149	129,995	16,000,290	

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

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

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

**19-022-2030-26**  
**Naperville Community Unit School District No. 203**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
US Dept of Health and Human Services through IL Dept of Health and Human Services:									
Medicaid Admin Outreach PY 09 (M)	93.778	09-4991-00	112,250	151,506	112,250	151,506	0	263,756	N/A
Medicaid Admin Outreach PY 10 (M)	93.778	10-4991-00	0	288,097	0	288,097	0	288,097	N/A
Department of Rehab Services	84.126	10-4950-00	0	17,240	0	17,240	0	17,240	N/A
ARRA - Department of Rehab Services	84.126	10-4871-01	0	18,744	0	18,744	0	18,744	N/A
Total US Dept. of Health and Human Services:			112,250	475,587	112,250	475,587	0	587,837	N/A

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

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

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

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

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

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

**19-022-2030-26**  
**Naperville Community Unit School District No. 203**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
Department of Agriculture through ISBE:									
Non-Cash Food Commodities - PY 09	10.555	09-4999-00	52,398	0	52,398	0	0	52,398	57,643
Non-Cash Food Commodities - PY 10	10.555	10-4999-00	0	52,584	0	52,584	0	52,584	52,398
National School Lunch Program - PY 09	10.555	09-4210-00	201,549	49,356	201,549	49,356	0	250,905	250,905
National School Lunch Program - PY 10	10.555	10-4210-00	0	308,624	0	308,624	0	308,624	308,624
Special Milk Program - PY 09	10.556	09-4215-00	107,277	21,371	107,277	21,371	0	128,648	128,648
Special Milk Program - PY 10	10.556	10-4215-00	0	85,182	0	85,182	0	85,182	85,182
Total Department of Agriculture through ISBE:			361,224	517,117	361,224	517,117	0	878,341	883,400
Total Federal Awards			7,814,154	10,131,665	7,392,620	9,943,853	129,995	17,466,468	N/A

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

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

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

**19-022-2030-26**  
**Naperville Community Unit School District No. 203**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2010**

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Naperville Community Unit School District No. 203 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: Subrecipients<sup>6</sup>**

Of the federal expenditures presented in the schedule, Naperville Community Unit School District No. 203 provided federal awards to subrecipients as follows:

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

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

<sup>6</sup> 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

**Naperville Community Unit School District No. 203**  
**19-022-2030-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified?  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)   YES  X  None Reported

Type of auditor's report issued on compliance for major programs: Unqualified  
 (Unqualified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
84.010A	Title I - Low Income
84.173, 84.027, 04.027A, 84.391, 84.39	IDEA Cluster
84.394A, 84.397A	ARRA - General State Aid
93.778	Medicaid Admin Outreach

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

Auditee qualified as low-risk auditee?   YES  X  NO

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

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

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

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



**Naperville Community Unit School District No. 203**  
**19-022-2030-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 10-01      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
 Year originally reported? 2007

**3. Criteria or specific requirement**

The District does not maintain or have functioning internal control structure over external financial reporting.

**4. Condition**

The District maintains its accounting records on the cash basis of accounting using the funds specified by the Illinois Program Accounting Manual. Accordingly, entries were required to adjust the accounting information to the accrual basis of accounting and to present entity-wide financial information for the financial statements to be properly stated in accordance with GAAP as of June 30, 2010. Also, the District relies on audit firm for preparation of financial statements and Schedule of Expenditures of Federal Awards.

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

During the course of our audit, it was necessary to make adjustments to the financial statements to convert the District's internal cash basis financial statements to external GAAP basis financial statements. Auditors also prepared all external financial reports.

**6. Effect**

External financial statements would not have been presented in accordance with GAAP.

**7. Cause**

This finding was caused because the District does not maintain internal controls over the external financial reporting process or have an external reporting function, but instead relies upon the auditor for expertise in external financial reporting.

**8. Recommendation**

We recommend that management evaluate their internal controls over financial reporting and consider whether to develop controls and report GAAP basis financial statements. Management might consider seeking additional training on this area. The District should evaluate whether this recommendation is cost-beneficial.

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

See Corrective Action Plan

**For ISBE Review**

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

<sup>11</sup> A suggested format for assigning reference numbers is to use the last two digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2003 would be assigned a reference number of 02-01, 02-02, etc.  
<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.  
<sup>13</sup> See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

**Naperville Community Unit School District No. 203**  
**19-022-2030-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 10-02      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
 Year originally reported? 2007

**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.

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

There had been a lack of sufficient segregation of duties in the accounts payable and payroll functions related to the initiation, approval, processing and disbursement functions for manual checks. There is also a lack of sufficient segregation of duties in the collection, processing and recording of cash receipts related to registration fees.

**6. Effect**

To prevent unauthorized access to the system, to detect transactions that are not recorded in the proper period and to ensure that only valid transactions are entered into the system.

**7. Cause**

This finding was caused by lack of sufficient segregation of duties over the accounts payable, payroll, cash receipts, and financial close functions as well as internal controls over financial operations.

**8. Recommendation**

The District should improve segregation of duties within accounts payable and payroll for manual checks. Internal controls over the receipt process of registration fees should be improved.

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

See Corrective Action Plan

**For ISBE Review**

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

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

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

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

**Naperville Community Unit School District No. 203**  
**19-022-2030-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 10-03      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
 Year originally reported? 2009

**3. Criteria or specific requirement**

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

**4. Condition**

The District does not maintain a current list of its capital assets, including depreciation.

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

During our audit, we compiled the capital asset depreciation for the District.

**6. Effect**

Capital assets that met the criteria for capitalization might not be capitalized by management, along with the related depreciation.

**7. Cause**

The District does not maintain a current list of capital assets.

**8. Recommendation**

We recommend that management develop policies and procedures for maintaining a current capital asset listings. This includes implementing procedures which calculate depreciation.

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

See Corrective Action Plan

**For ISBE Review**

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

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

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

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

**Naperville Community Unit School District No. 203**  
**19-022-2030-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup> 10-04      2. THIS FINDING IS:       New       Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**  
Effective internal controls over financial statements require proper timely bank reconciliations to be performed.

**4. Condition**  
The District did not perform proper timely bank reconciliations during the fiscal year.

**5. Context<sup>12</sup>**  
During the audit, it was noted monthly bank reconciliations were not performed in a timely manner.

**6. Effect**  
Cash transactions may be recorded improperly or not at all plus errors are not caught in a timely manner.

**7. Cause**  
The District did not perform proper timely bank reconciliations during the fiscal year.

**8. Recommendation**  
We recommend the District reconcile all bank accounts on a regular basis to ensure all transactions are being properly recorded in the general ledger. We also recommend the District add a monitoring control of someone separate from the person performing the reconciliation to review for accuracy as well as timely completion.

**9. Management's response<sup>13</sup>**  
See Corrective Action Plan

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

<sup>11</sup> A suggested format for assigning reference numbers is to use the last two digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2003 would be assigned a reference number of 02-01, 02-02, etc.  
<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.  
<sup>13</sup> See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

**Naperville Community Unit School District No. 203**  
**19-022-2030-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

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

1. FINDING NUMBER:<sup>14</sup>     N/A          2. THIS FINDING IS:       New       Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

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

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

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

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

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

9. Condition<sup>15</sup>

10. Questioned Costs<sup>16</sup>

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

15. Management's response<sup>18</sup>

<b>For ISBE Review</b>			
Date:	<u>                    </u>	Resolution Criteria Code Number	<u>                    </u>
Initials:	<u>                    </u>	Disposition of Questioned Costs Code Letter	<u>                    </u>

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

**Naperville Community Unit School District No. 203**  
**19-022-2030-26**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2010**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
None		

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

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

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

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



**Naperville Community Unit School District No. 203**  
**19-022-2030-26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**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 using the funds specified by the Illinois Program Accounting Manual. Accordingly, entries were required to adjust the accounting information to the accrual basis of accounting and to present entity-wide financial information for the financial statements to be properly stated in accordance with GAAP as of June 30, 2010. Also, the District relies on audit firm for preparation of financial statements and Schedule of Expenditures of Federal Awards.

Plan:

The District will work toward addressing this issue.

Anticipated Date of Completion:

6/30/2011

Name of Contact Person: David Zager, Assistant Superintendent for Finance

Management Response: N/A

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

**Naperville Community Unit School District No. 203**  
**19-022-2030-26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**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.

Plan:

The District has limited staff in the areas noted making segregation of duties difficult. However, the District has improved controls in a number of these areas.

Anticipated Date of Completion:

6/30/2011

Name of Contact Person: David Zager, Assistant Superintendent for Finance

Management Response: N/A

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

**Naperville Community Unit School District No. 203**  
**19-022-2030-26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-03

Condition:

The District does not maintain a current list of its capital assets, including depreciation.

Plan:

The District will consider the cost benefit of implementing a system for fixed asset accounting.

Anticipated Date of Completion:

6/30/2011

Name of Contact Person: David Zager, Assistant Superintendent for Finance

Management Response: N/A

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

**Naperville Community Unit School District No. 203**  
**19-022-2030-26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-04

Condition:

The District did not perform proper timely bank reconciliations during the fiscal year.

Plan:

The District plans to reconcile all bank accounts on a regular monthly basis and will also consider adding a monitoring control of someone separate from the person performing the reconciliation to review for accuracy as well as timely completion.

Anticipated Date of Completion:

6/30/2011

Name of Contact Person: David Zager, Assistant Superintendent for Finance

Management Response: N/A

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