

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"><u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)</p>		<p align="center"><u>Accounting Basis:</u></p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
School District/Joint Agreement Number: 14-016-2030-17				Name of Auditing Firm: McGladrey & Pullen, LLP	
County Name: Cook				Name of Audit Supervisor: John George	
Name of School District/Joint Agreement: New Trier Township High School District 203				Address: 1 South Wacker Drive, Suite 800	
Address: 7 Happ Road		<p align="center"><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: Send ISBE a File</p>		City: Chicago State: IL Zip Code: 60606	
City: Northfield				Phone Number: 312-634-3400 Fax Number: 312-634-5524	
Email Address: goersd@newtrier.k12.il.us				IL Registration Number: 066-003346	
Zip Code: 60093				Email Address: John.George@mcgladrey.com	
<p align="center"><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center"><u>A-133 Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any findings issued?</p>		<p align="center">ISBE Use Only</p>	
<input 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): Linda Yonke		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: yonkel@newtrier.k12.il.us		Email Address:		Email Address:	
Telephone: 847.784.6109		Telephone:		Telephone:	
Fax Number: 847.784.3115		Fax Number:		Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (06/10, Revised 10/6/10)

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

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

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 21. Check this box If the district is subject to the Property Tax Extension Limitation Law. Effective Date: 01/01/1995
mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

McGladrey & Pullen, LLP

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2009		Equalized Assessed Valuation (EAV):		6,972,255,991								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.010485	+	0.000749	+	0.000262	=	0.011500	0.000000				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	94,315,612		82,927,554		11,388,058		63,647,365						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,				481,085,663							
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		27,799,776								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q
1	ESTIMATED FINANCIAL PROFILE SUMMARY															
2	(Go to the following web site for reference to the Financial Profile)															
3	www.isbe.net/sfms/p/profile.htm															
4																
5																
6																
7	District Name: New Trier Township High School District 203															
8	District Code: 14-016-2030-17															
9	County Name: Cook															
10																
11	1. Fund Balance to Revenue Ratio:															
12	Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)							Funds 10, 20, 40, 70 + (50 & 80 if negative)	63,647,365.00	0.683	Ratio	Score	4			
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80)							Funds 10, 20, 40, & 70,	93,229,464.00			Weight	0.35			
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)							Minus Funds 10 & 20	(1,086,148.00)			Value	1.40			
15																
16	2. Expenditures to Revenue Ratio:															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)							Funds 10, 20 & 40	82,927,554.00	0.889	Ratio	Score	4			
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80)							Funds 10, 20, 40 & 70,	93,229,464.00			Adjustment	0			
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)							Minus Funds 10 & 20	(1,086,148.00)			Weight	0.35			
20	Possible Adjustment:									0		Value	1.40			
21																
22	3. Days Cash on Hand:															
23	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)							Funds 10, 20 40 & 70	67,060,455.00	291.11	Days	Score	4			
24	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)							Funds 10, 20, 40 divided by 360	230,354.32			Weight	0.10			
25											Value	0.40				
26	4. Percent of Short-Term Borrowing Maximum Remaining:															
27	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)							Funds 10, 20 & 40	0.00	100.00	Percent	Score	4			
28	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)							(.85 x EAV) x Sum of Combined Tax Rates	68,153,802.31			Weight	0.10			
29											Value	0.40				
30	5. Percent of Long-Term Debt Margin Remaining:															
31	Long-Term Debt Outstanding (P3, Cell H37)								27,799,776.00	94.22	Percent	Score	4			
32	Total Long-Term Debt Allowed (P3, Cell H31)								481,085,663.38			Weight	0.10			
33											Value	0.40				
34													Total Profile Score:		4.00 *	
35	Estimated 2010 Financial Profile Designation: <u>RECOGNITION</u>															
36																
37																
38																
39																
40																

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		10,589,799		930,680	527,475	441,417	1,732,301	623,834		5,029,102
5	Investments	120	46,838,335	2,681,012	2,100,000	800,000	1,000,000	1,000,000	5,000,000		3,184,514
6	Taxes Receivable	130	36,557,609	2,610,901	1,629,045	911,965	1,367,948				
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	659,877	139,826		172,640					
9	Other Receivables	160	405,025	30,804	18,482	7,041	8,801	8,801	44,006		3,065
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		95,050,645	5,462,543	4,678,207	2,419,121	2,818,166	2,741,102	5,667,840	0	8,216,681
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	197,284								
28	Contracts Payable	440	309,223	167,634		15,999		1,647,256			476,703
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	3,880,263	22,443		23					
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	36,812,032	2,600,058	1,621,698	904,518	1,355,044	8,661	43,307		2,007
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		41,198,802	2,790,135	1,621,698	920,540	1,355,044	1,655,917	43,307	0	478,710
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	53,851,843	2,672,408	3,056,509	1,498,581	1,463,122	1,085,185	5,624,533	0	7,737,971
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		95,050,645	5,462,543	4,678,207	2,419,121	2,818,166	2,741,102	5,667,840	0	8,216,681

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

	A	B	L	M	N
1	ASSETS	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long- Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		290,531		
5	Investments	120	2,788,509		
6	Taxes Receivable				
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	357,443		
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		3,436,483		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		5,170,483	
17	Building & Building Improvements	230		49,704,822	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		8,973,806	
20	Construction in Progress	260		3,984,140	
21	Amount Available in Debt Service Funds	340			3,056,509
22	Amount to be Provided for Payment on Long-Term Debt	350			24,743,267
23	Total Capital Assets			67,833,251	27,799,776
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	3,436,483		
34	Total Current Liabilities		3,436,483		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			27,799,776
37	Total Long-Term Liabilities				27,799,776
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			67,833,251	
41	Total Liabilities and Fund Balance		3,436,483	67,833,251	27,799,776

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

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	RECEIPTS/REVENUES									
4	Local Sources	1000	80,494,578	6,740,801	3,455,979	1,980,546	2,781,222	169,568	83,310	0
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0			
6	State Sources	3000	1,222,092	761,452	0	517,919	0	0	0	0
7	Federal Sources	4000	2,349,618	165,296	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		84,066,288	7,667,549	3,455,979	2,498,465	2,781,222	169,568	83,310	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	10,246,452							
10	Total Receipts/Revenues		94,312,740	7,667,549	3,455,979	2,498,465	2,781,222	169,568	83,310	0
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	46,180,223				1,160,198			
13	Support Services	2000	26,390,314	6,454,900		1,628,228	1,473,034	4,733,275		0
14	Community Services	3000	23,855	0		0	0			
15	Payments to Other Districts & Governmental Units	4000	2,250,034	0	0	0	0	1,185,140		
16	Debt Service	5000	0	0	4,564,336	0	0			0
17	Total Direct Disbursements/Expenditures		74,844,426	6,454,900	4,564,336	1,628,228	2,633,232	5,918,415		0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	10,246,452	0	0	0	0	0		0
19	Total Disbursements/Expenditures		85,090,878	6,454,900	4,564,336	1,628,228	2,633,232	5,918,415		0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		9,221,862	1,212,649	(1,108,357)	870,237	147,990	(5,748,847)	83,310	0
21	OTHER SOURCES/USES OF FUNDS									
22	OTHER SOURCES OF FUNDS (7000)									
23	PERMANENT TRANSFER FROM VARIOUS FUNDS									
24	Abolishment or Abatement of the Working Cash Fund	7110								
25	Transfer of Working Cash Fund Interest	7120								
26	Transfer Among Funds	7130	41,127							
27	Transfer of Interest	7140								
28	Transfer from Capital Project Fund to O&M Fund	7150		1,053,198						
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160								
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170								
31	SALE OF BONDS (7200)									
32	Principal on Bonds Sold	7210								
33	Premium on Bonds Sold	7220								
34	Accrued Interest on Bonds Sold	7230								
35	Sale or Compensation for Fixed Assets ⁵	7300	2,400							
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			329,348					
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			28,000					
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			705,000					
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			23,800					
40	Transfer to Capital Projects Fund	7800						0		
41	ISBE Loan Proceeds	7900								
42	Other Sources Not Classified Elsewhere	7990	1,047,461		1,053,198			5,645,919		
43	Total Other Sources of Funds		1,090,988	1,053,198	2,139,346	0	0	5,645,919	0	0
44	OTHER USES OF FUNDS (8000)									
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)									
46	Abolishment or Abatement of the Working Cash Fund	8110							0	
47	Transfer of Working Cash Fund Interest	8120							0	

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

1	A	B	C	D	E	F	G	H	I	J
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
48	Transfer Among Funds	8130				41,127				
49	Transfer of Interest	8140								
50	Transfer from Capital Project Fund to O&M Fund	8150						1,053,198		
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160								
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170								
53	Taxes Pledged to Pay Principal on Capital Leases	8410								
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430	329,348							
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	28,000							
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		705,000						
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		23,800						
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
69	Taxes Transferred to Pay for Capital Projects	8810								
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
71	Other Revenues Pledged to Pay for Capital Projects	8830								
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840								
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
74	Other Uses Not Classified Elsewhere	8990		6,699,117						
75	Total Other Uses of Funds		357,348	7,427,917	0	41,127	0	1,053,198	0	0
76	Total Other Sources/Uses of Funds ⁶		733,640	(6,374,719)	2,139,346	(41,127)	0	4,592,721	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		9,955,502	(5,162,070)	1,030,989	829,110	147,990	(1,156,126)	83,310	0
78	Fund Balances - July 1, 2009		43,896,341	7,834,478	2,025,520	669,471	1,315,132	2,241,311	5,541,223	
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
80	Fund Balances - June 30, 2010		53,851,843	2,672,408	3,056,509	1,498,581	1,463,122	1,085,185	5,624,533	0

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

	A	B	K
1			(90)
2	Description	Acct #	Fire Prevention & Safety
3	RECEIPTS/REVENUES		
4	Local Sources	1000	44,687
5	Flow-Through Receipts/Revenues from One District to Another District	2000	
6	State Sources	3000	0
7	Federal Sources	4000	0
8	Total Direct Receipts/Revenues		44,687
9	Receipts/Revenues for "On Behalf" Payments ²	3998	
10	Total Receipts/Revenues		44,687
11	DISBURSEMENTS/EXPENDITURES		
12	Instruction	1000	
13	Support Services	2000	3,219,665
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	Total Direct Disbursements/Expenditures		3,219,665
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0
19	Total Disbursements/Expenditures		3,219,665
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(3,174,978)
21	OTHER SOURCES/USES OF FUNDS		
22	OTHER SOURCES OF FUNDS (7000)		
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		
24	Abolishment or Abatement of the Working Cash Fund	7110	
25	Transfer of Working Cash Fund Interest	7120	
26	Transfer Among Funds	7130	
27	Transfer of Interest	7140	
28	Transfer from Capital Project Fund to O&M Fund	7150	
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160	
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170	
31	SALE OF BONDS (7200)		
32	Principal on Bonds Sold	7210	8,315,000
33	Premium on Bonds Sold	7220	246,231
34	Accrued Interest on Bonds Sold	7230	
35	Sale or Compensation for Fixed Assets ⁵	7300	
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
40	Transfer to Capital Projects Fund	7800	
41	ISBE Loan Proceeds	7900	
42	Other Sources Not Classified Elsewhere	7990	
43	Total Other Sources of Funds		8,561,231
44	OTHER USES OF FUNDS (8000)		
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		
46	Abolishment or Abatement of the Working Cash Fund	8110	
47	Transfer of Working Cash Fund Interest	8120	

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

	A	B	K
1			(90)
2	Description	Acct #	Fire Prevention & Safety
48	Transfer Among Funds	8130	
49	Transfer of Interest	8140	
50	Transfer from Capital Project Fund to O&M Fund	8150	
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160	0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170	0
53	Taxes Pledged to Pay Principal on Capital Leases	8410	
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
57	Taxes Pledged to Pay Interest on Capital Leases	8510	
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
69	Taxes Transferred to Pay for Capital Projects	8810	
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
71	Other Revenues Pledged to Pay for Capital Projects	8830	
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	
74	Other Uses Not Classified Elsewhere	8990	
75	Total Other Uses of Funds		0
76	Total Other Sources/Uses of Funds ⁶		8,561,231
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		5,386,253
78	Fund Balances - July 1, 2009		2,351,718
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
80	Fund Balances - June 30, 2010		7,737,971

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		76,223,611	5,685,300	3,431,233	1,728,349	944,816				
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140									
8	FICA/Medicare Only Purposes Levies	1150					1,755,229				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		76,223,611	5,685,300	3,431,233	1,728,349	2,700,045	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230		869,034			65,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	869,034	0	0	65,000	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	922,409								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351	533,947								
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		1,456,356								
41	TRANSPORTATION FEES										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				244,772					
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					244,772					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	642,646	60,756	24,746	7,425	16,177	169,568	83,310		44,687
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		642,646	60,756	24,746	7,425	16,177	169,568	83,310	0	44,687
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	1,796,926								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		1,796,926								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	144,037								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		144,037	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	67,875								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		67,875								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		125,711							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	58,973								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	104,154								
108	Total Other Revenue from Local Sources		163,127	125,711	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	80,494,578	6,740,801	3,455,979	1,980,546	2,781,222	169,568	83,310	0	44,687
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid- Sec. 18-8.05	3001		743,265							
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		0	743,265	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	70,712								
125	Special Education - Extraordinary	3105	394,524								
126	Special Education - Personnel	3110	698,142								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	4,916								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		1,168,294	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	4,927								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		4,927	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305									
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		0				0				
145	State Free Lunch & Breakfast	3360									
146	School Breakfast Initiative	3365									
147	Driver Education	3370	48,871								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500									
152	Transportation - Special Education	3510				517,919					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		517,919	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775		18,187							
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	Total Restricted Grants-In-Aid		1,222,092	18,187	0	517,919	0	0	0	0	0
173	Total Receipts from State Sources	3000	1,222,092	761,452	0	517,919	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210									
195	Special Milk Program	4215									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
196	School Breakfast Program	4220									
197	Summer Food Service Admin/Program	4225									
198	Child & Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		0				0				
202	TITLE I										
203	Title I - Low Income	4300									
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		0	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	11,473								
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		11,473	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	540,083								
221	Fed - Spec Education - IDEA - Room & Board	4625	485,081								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		1,025,164	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III - Tech Prep	4770	61,955								
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		61,955	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850		123,972							
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857	1,167,639								
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
248	ARRA - General State Aid - Other Govt Services Stabilization	4870		41,324							
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds XI	4880									
259	Total Stimulus Programs		1,167,639	165,296	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909	4,132								
263	Learn & Serve America	4910	(2,651)								
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	77,172								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	112								
269	Medicaid Matching Funds - Fee-for-Service Program	4992									
	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
270			4,622								
271	Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		2,349,618	165,296	0	0	0	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	2,349,618	165,296	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues		84,066,288	7,667,549	3,455,979	2,498,465	2,781,222	169,568	83,310	0	44,687

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	25,989,633	3,849,087	250,123	430,785	145,458	10,107			30,675,193	31,713,197
6	Pre-K Programs	1125									0	0
7	Special Education Programs (Functions 1200-1220)	1200	5,775,676	898,725	214,574	136,380	106,356	6,403			7,138,114	6,947,440
8	Special Education Programs Pre-K	1225									0	0
9	Remedial and Supplemental Programs K-12	1250									0	0
10	Remedial and Supplemental Programs Pre-K	1275									0	0
11	Adult/Continuing Education Programs	1300	425,319	36,055	65,759	13,598		1,210			541,941	596,921
12	CTE Programs	1400			6,500						6,500	0
13	Interscholastic Programs	1500	4,539,700	181,335	489,478	229,432	(43,300)	74,732			5,471,377	5,246,615
14	Summer School Programs	1600	646,722	3,204	14,158	41,411		4,105			709,600	680,630
15	Gifted Programs	1650									0	0
16	Driver's Education Programs	1700	330,621	40,898	50	(480)					371,089	526,120
17	Bilingual Programs	1800	116,591	44,317	5,085	1,841					167,834	195,638
18	Truant Alternative & Optional Programs	1900									0	0
19	Pre-K Programs - Private Tuition	1910									0	0
20	Regular K-12 Programs - Private Tuition	1911									0	0
21	Special Education Programs K-12 - Private Tuition	1912						1,098,575			1,098,575	1,045,000
22	Special Education Programs Pre-K - Tuition	1913									0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
25	Adult/Continuing Education Programs - Private Tuition	1916									0	0
26	CTE Programs - Private Tuition	1917									0	0
27	Interscholastic Programs - Private Tuition	1918									0	0
28	Summer School Programs - Private Tuition	1919									0	0
29	Gifted Programs - Private Tuition	1920									0	0
30	Bilingual Programs - Private Tuition	1921									0	0
31	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	0
32	Total Instruction ¹⁰	1000	37,824,262	5,053,621	1,045,727	852,967	208,514	1,195,132	0	0	46,180,223	46,951,561
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	1,216,741	156,105	38,160	12,148					1,423,154	1,389,089
36	Guidance Services	2120	6,028,426	736,147	55,883	85,359		2,471			6,908,286	7,074,502
37	Health Services	2130	400,186	36,462	7,960	19,251	6,010	1,249			471,118	426,465
38	Psychological Services	2140	412,737	40,662	8,908	5,339		1,084			468,730	466,968
39	Speech Pathology & Audiology Services	2150	146,352	7,538	1,120						155,010	152,340
40	Other Support Services - Pupils (Describe & Itemize)	2190	108,271	20,010	7,654	10,310					146,245	168,448
41	Total Support Services - Pupils	2100	8,312,713	996,924	119,685	132,407	6,010	4,804	0	0	9,572,543	9,677,812
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	594,063	70,015	52,991	88,445	21,020	5,340			831,874	963,747
44	Educational Media Services	2220	1,881,054	323,611	296,929	300,889	1,105,383	100			3,907,966	4,528,795
45	Assessment & Testing	2230	186,431	28,950	81,590	18,063		35			315,069	419,073
46	Total Support Services - Instructional Staff	2200	2,661,548	422,576	431,510	407,397	1,126,403	5,475	0	0	5,054,909	5,911,615
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310			737,100	28,534		21,632			787,266	700,500
49	Executive Administration Services	2320	331,477	44,424	8,791	10,363		16,537			411,592	428,560
50	Special Area Administration Services	2330				70					70	0
51	Tort Immunity Services	2360 - 2370									0	0
52	Total Support Services - General Administration	2300	331,477	44,424	745,891	38,967	0	38,169	0	0	1,198,928	1,129,060
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	936,905	124,306	186,381	72,305		4,767			1,324,664	1,276,695
55	Other Support Services - School Admin (Describe & Itemize)	2490									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
56	Total Support Services - School Administration	2400	936,905	124,306	186,381	72,305	0	4,767	0	0	1,324,664	1,276,695
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510	302,267	33,290	4,858	3,923		2,985			347,323	353,250
59	Fiscal Services	2520	438,580	99,401	28,651	7,584	107,226	2,046			683,488	640,713
60	Operation & Maintenance of Plant Services	2540	1,068,605	235,060	510,703	1,777,198	169,458	228			3,761,252	3,981,065
61	Pupil Transportation Services	2550									0	0
62	Food Services	2560	70,224	349	1,736,756	7,702		525			1,815,556	1,737,130
63	Internal Services	2570	141,707	17,836	20,862	(76,490)					103,915	230,665
64	Total Support Services - Business	2500	2,021,383	385,936	2,301,830	1,719,917	276,684	5,784	0	0	6,711,534	6,942,823
65	SUPPORT SERVICES - CENTRAL											
66	Direction of Central Support Services	2610									0	0
67	Planning, Research, Development, & Evaluation Services	2620	170,714	17,013	959						188,686	178,260
68	Information Services	2630	162,899	25,710	129,429	3,408		1,535			322,981	328,765
69	Staff Services	2640	463,729	123,881	15,489	15,390		1,725			620,214	626,390
70	Data Processing Services	2660	246,965	46,171	249,585	9,274	801,219	60			1,353,274	709,370
71	Total Support Services - Central	2600	1,044,307	212,775	395,462	28,072	801,219	3,320	0	0	2,485,155	1,842,785
72	Other Support Services (Describe & Itemize)	2900	34,647	7,934							42,581	41,050
73	Total Support Services	2000	15,342,980	2,194,875	4,180,759	2,399,065	2,210,316	62,319	0	0	26,390,314	26,821,840
74	COMMUNITY SERVICES (ED)	3000	23,855								23,855	32,000
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110									0	0
78	Payments for Special Education Programs	4120						2,250,034			2,250,034	2,857,656
79	Payments for Adult/Continuing Education Programs	4130									0	0
80	Payments for CTE Programs	4140									0	0
81	Payments for Community College Programs	4170									0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
83	Total Payments to Dist & Other Govt Units (In-State)	4100			0			2,250,034			2,250,034	2,857,656
84	Payments for Regular Programs - Tuition	4210									0	0
85	Payments for Special Education Programs - Tuition	4220									0	0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
87	Payments for CTE Programs - Tuition	4240									0	0
88	Payments for Community College Programs - Tuition	4270									0	0
89	Payments for Other Programs - Tuition	4280									0	0
90	Other Payments to In-State Govt Units	4290									0	0
91	Total Payments to Other District & Govt Units -Tuition (In State)	4200						0			0	0
92	Payments for Regular Programs - Transfers	4310									0	0
93	Payments for Special Education Programs - Transfers	4320									0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 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
96	Payments for Community College Program - Transfers	4370									0	0
97	Payments for Other Programs - Transfers	4380									0	0
98	Other Payments to In-State Govt Units - Transfers	4390									0	0
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	0
101	Total Payments to Other District & Govt Units	4000			0			2,250,034			2,250,034	2,857,656
102	DEBT SERVICES (ED)											
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
104	Tax Anticipation Warrants	5110									0	0
105	Tax Anticipation Notes	5120									0	0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
107	State Aid Anticipation Certificates	5140									0	0
108	Other Interest on Short-Term Debt	5150									0	0
109	Total Interest on Short-Term Debt	5100						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200									0	435,000
111	Total Debt Services	5000						0			0	435,000
112	PROVISIONS FOR CONTINGENCIES (ED)	6000										
113	Total Direct Disbursements/Expenditures		53,191,097	7,248,496	5,226,486	3,252,032	2,418,830	3,507,485	0	0	74,844,426	77,098,057
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										9,221,862	
115												
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
117	SUPPORT SERVICES (O&M)											
118	SUPPORT SERVICES - PUPILS											
119	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
120	SUPPORT SERVICES - BUSINESS											
121	Direction of Business Support Services	2510									0	0
122	Facilities Acquisition & Construction Services	2530									0	0
123	Operation & Maintenance of Plant Services	2540	3,891,398	689,954	733,985	584,697	549,889	4,977			6,454,900	7,374,500
124	Pupil Transportation Services	2550									0	0
125	Food Services	2560									0	0
126	Total Support Services - Business	2500	3,891,398	689,954	733,985	584,697	549,889	4,977	0	0	6,454,900	7,374,500
127	Other Support Services (Describe & Itemize)	2900									0	0
128	Total Support Services	2000	3,891,398	689,954	733,985	584,697	549,889	4,977	0	0	6,454,900	7,374,500
129	COMMUNITY SERVICES (O&M)	3000									0	0
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
132	Payments for Special Education Programs	4120									0	0
133	Payments for CTE Programs	4140									0	0
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
135	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400									0	0
137	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
138	DEBT SERVICES (O&M)	5000										
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
140	Tax Anticipation Warrants	5110									0	0
141	Tax Anticipation Notes	5120									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
143	State Aid Anticipation Certificates	5140									0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
146	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	0
147	Total Debt Services	5000						0			0	0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000										58,000
149	Total Direct Disbursements/Expenditures		3,891,398	689,954	733,985	584,697	549,889	4,977	0	0	6,454,900	7,432,500
150	Excess (Deficiency) of Receipts/Revenues/Over										1,212,649	
151												
152	30 - DEBT SERVICES (DS)											
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0	0
154	DEBT SERVICES (DS)	5000										
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
156	Tax Anticipation Warrants	5110									0	0
157	Tax Anticipation Notes	5120									0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
159	State Aid Anticipation Certificates	5140									0	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
161	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						539,581			539,581	399,604
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						4,020,378			4,020,378	4,010,000
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400						4,377			4,377	9,000
165	Total Debt Services	5000				0		4,564,336			4,564,336	4,418,604
166	PROVISION FOR CONTINGENCIES (DS)	6000										0
167	Total Disbursements/ Expenditures				0			4,564,336			4,564,336	4,418,604
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,108,357)	
169												
170	40 - TRANSPORTATION FUND (TR)											
171	SUPPORT SERVICES (TR)											
172	SUPPORT SERVICES - PUPILS											
173	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
174	SUPPORT SERVICES - BUSINESS											
175	Pupil Transportation Services	2550	63,074	4,964	1,413,220	60,884	86,086				1,628,228	2,024,000
176	Other Support Services (Describe & Itemize)	2900									0	0
177	Total Support Services	2000	63,074	4,964	1,413,220	60,884	86,086	0	0	0	1,628,228	2,024,000
178	COMMUNITY SERVICES (TR)	3000									0	
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
180	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
181	Payments for Regular Programs	4110									0	
182	Payments for Special Education Programs	4120									0	
183	Payments for Adult/Continuing Education Programs	4130									0	
184	Payments for CTE Programs	4140									0	
185	Payments for Community College Programs	4170									0	
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
187	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	DEBT SERVICES (TR)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110									0	
193	Tax Anticipation Notes	5120									0	
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
195	State Aid Anticipation Certificates	5140									0	
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹											
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										87,000
203	Total Disbursements/ Expenditures		63,074	4,964	1,413,220	60,884	86,086	0	0	0	1,628,228	2,111,000
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										870,237	
205												
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		577,826							577,826	727,770
209	Pre-K Programs	1125									0	0
210	Special Education Programs (Functions 1200-1220)	1200		280,995							280,995	252,600
211	Special Education Programs - Pre-K	1225									0	0
212	Remedial and Supplemental Programs - K-12	1250									0	0
213	Remedial and Supplemental Programs - Pre-K	1275									0	0
214	Adult/Continuing Education Programs	1300		44,360							44,360	45,700
215	CTE Programs	1400									0	0
216	Interscholastic Programs	1500		220,663							220,663	209,300
217	Summer School Programs	1600		23,040							23,040	22,700
218	Gifted Programs	1650									0	0
219	Driver's Education Programs	1700		2,717							2,717	3,100
220	Bilingual Programs	1800		10,597							10,597	13,900
221	Truants' Alternative & Optional Programs	1900									0	0
222	Total Instruction	1000		1,160,198							1,160,198	1,275,070
223	SUPPORT SERVICES (MR/SS)											
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		31,652							31,652	31,400
226	Guidance Services	2120		146,120							146,120	156,200
227	Health Services	2130		31,504							31,504	31,200
228	Psychological Services	2140		13,352							13,352	13,100
229	Speech Pathology & Audiology Services	2150		2,109							2,109	2,100
230	Other Support Services - Pupils (Describe & Itemize)	2190		14,471							14,471	14,300
231	Total Support Services - Pupils	2100		239,208							239,208	248,300
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		18,506							18,506	31,550
234	Educational Media Services	2220		175,800							175,800	180,380
235	Assessment & Testing	2230		23,807							23,807	38,200
236	Total Support Services - Instructional Staff	2200		218,113							218,113	250,130

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
237	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310									0	0
239	Executive Administration Services	2320		12,997							12,997	16,000
240	Service Area Administrative Services	2330									0	0
241	Claims Paid from Self Insurance Fund	2361									0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	0
243	Unemployment Insurance Payments	2363									0	0
244	Insurance Payments (Regular or Self-Insurance)	2364									0	0
245	Risk Management and Claims Services Payments	2365									0	0
246	Judgment and Settlements	2366									0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	0
248	Reciprocal Insurance Payments	2368									0	0
249	Legal Services	2369									0	0
250	Total Support Services - General Administration	2300		12,997							12,997	16,000
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		47,905							47,905	47,900
253	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
254	Total Support Services - School Administration	2400		47,905							47,905	47,900
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		12,154							12,154	12,000
257	Fiscal Services	2520		50,245							50,245	49,300
258	Facilities Acquisition & Construction Services	2530									0	0
259	Operation & Maintenance of Plant Services	2540		694,938							694,938	675,500
260	Pupil Transportation Services	2550		9,219							9,219	9,800
261	Food Services	2560		3,171							3,171	3,000
262	Internal Services	2570		19,817							19,817	19,100
263	Total Support Services - Business	2500		789,544							789,544	768,700
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610									0	0
266	Planning, Research, Development, & Evaluation Services	2620		24,353							24,353	22,300
267	Information Services	2630		20,525							20,525	8,200
268	Staff Services	2640		78,051							78,051	49,900
269	Data Processing Services	2660		37,255							37,255	28,700
270	Total Support Services - Central	2600		160,184							160,184	109,100
271	Other Support Services (Describe & Itemize)	2900		5,083							5,083	4,800
272	Total Support Services	2000		1,473,034							1,473,034	1,444,930
273	COMMUNITY SERVICES (MR/SS)	3000									0	0
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275	Payments for Special Education Programs	4120									0	0
276	Payments for CTE Programs	4140									0	0
277	Total Payments to Other Dist & Govt Units	4000		0							0	0
278	DEBT SERVICES (MR/SS)											
279	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
280	Tax Anticipation Warrants	5110									0	0
281	Tax Anticipation Notes	5120									0	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
283	State Aid Anticipation Certificates	5140									0	0
284	Other (Describe & Itemize)	5150									0	0
285	Total Debt Services - Interest	5000						0			0	0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
287	Total Disbursements/Expenditures			2,633,232				0			2,633,232	2,720,000
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										147,990	
289												
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530			47,500		4,685,775				4,733,275	5,800,000
294	Other Support Services (Describe & Itemize)	2900									0	0
295	Total Support Services	2000	0	0	47,500	0	4,685,775	0	0	0	4,733,275	5,800,000
296	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
297	PAYMENTS TO OTHER GOVT UNITS (In-State)											
298	Payments to Other Govt Units (In-State)	4100									0	0
299	Payments for Special Education Programs	4120						1,185,140			1,185,140	1,185,140
300	Payments for CTE Programs	4140									0	0
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
302	Total Payments to Other Dist & Govt Units	4000			0			1,185,140			1,185,140	1,185,140
303	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
304	Total Disbursements/ Expenditures		0	0	47,500	0	4,685,775	1,185,140	0	0	5,918,415	6,985,140
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,748,847)	
306												
307	70 - WORKING CASH (WC)											
308												
309	80 - TORT FUND (TF)											
310	SUPPORT SERVICES - GENERAL ADMINISTRATION											
311	Claims Paid from Self Insurance Fund	2361									0	0
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	0
313	Unemployment Insurance Payments	2363									0	0
314	Insurance Payments (Regular or Self-Insurance)	2364									0	0
315	Risk Management and Claims Services Payments	2365									0	0
316	Judgment and Settlements	2366									0	0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	0
318	Reciprocal Insurance Payments	2368									0	0
319	Legal Services	2369									0	0
320	Property Insurance (Buildings & Grounds)	2371									0	0
321	Vehicle Insurance (Transportation)	2372									0	0
322	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0	0
323	DEBT SERVICES (TF)	5000										
324	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
325	Tax Anticipation Warrants	5110									0	0
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									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
328	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
329	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
330	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
331	Excess (Deficiency) of Receipts/Revenues Over										0	
332												
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
334	SUPPORT SERVICES (FP&S)											
335	SUPPORT SERVICES - BUSINESS											
336	Facilities Acquisition & Construction Services	2530									0	0
337	Operation & Maintenance of Plant Services	2540			125,587		3,094,078				3,219,665	7,352,000
338	Total Support Services - Business	2500	0	0	125,587	0	3,094,078	0	0	0	3,219,665	7,352,000
339	Other Support Services (Describe & Itemize)	2900									0	
340	Total Support Services	2000	0	0	125,587	0	3,094,078	0	0	0	3,219,665	7,352,000
341	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
343	Total Payments to Other Dist & Govt Units	4000						0			0	0
344	DEBT SERVICES (FP&S)											
345	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
346	Tax Anticipation Warrants	5110									0	
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
349	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
350	Debt Service - Payments of Principal on Long-Term Debt <small>15 (Lease/Purchase Principal Retired)</small>	5300									0	
351	Total Debt Service	5000						0			0	0
352	PROVISION FOR CONTINGENCIES (FP&S)	6000										
353	Total Disbursements/Expenditures		0	0	125,587	0	3,094,078	0	0	0	3,219,665	7,352,000
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,174,978)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>District's Accounting Basis is ACCRUAL</i>		---RECEIPTS---	DISBURSEMENTS								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2009											
5	ARRA - General State Aid	4850	123,972	123,971								123,971
6	ARRA - Title I Low Income	4851	0									0
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	0									0
12	ARRA - IDEA Part B Flow Through	4857	1,167,639			2,500	8,909	89,471	1,066,759			1,167,639
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	41,324	41,323								41,323
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	Total ARRA Programs		1,332,935	165,294	0	2,500	8,909	89,471	1,066,759	0		1,332,933
35	Ending Balance June 30, 2010		2									

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	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy & Prior Levies) *	Taxes Received (from the 2009 Levy)	Taxes Received (from 2008 & Prior Levies)	Total Estimated Taxes (from the 2009 Levy)	Estimated Taxes Due (from the 2009 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	76,223,611	38,599,039	37,624,572	73,104,104	34,505,065
5	Operations & Maintenance	5,685,300	2,756,697	2,928,603	5,222,219	2,465,522
6	Debt Services **	3,431,233	1,710,398	1,720,835	3,313,907	1,603,509
7	Transportation	1,728,349	962,891	765,458	1,826,731	863,840
8	Municipal Retirement/Social Security	944,816	505,729	439,087	955,199	449,470
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,755,229	938,608	816,621	1,777,925	839,317
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	89,768,538	45,473,362	44,295,176	86,200,085	40,726,723
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description	Outstanding Beginning 07/01/09	Issued 07/01/09 Through 06/30/10	Retired 07/01/09 Through 06/30/10	Outstanding Ending 06/30/10					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes				0					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)				0					
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/09	Issued 7/1/09 thru 6/30/10	Difference With page 7, line 32	Retired 7/1/09 thru 6/30/10	Outstanding 6/30/10	Amount to be Provided for Payment on Long-Term Debt
31	1999 Bond	02/08/99	8,025,000	6	350,000			350,000	0	0
32	2004 Bond	09/15/04	7,998,637	6	7,239,350		222,382	1,750,000	5,711,732	5,083,743
33	2005 Bond	04/15/05	7,030,000	4	6,430,000			225,000	6,205,000	5,522,777
34	2005 Bond	04/15/05	2,125,000	3	705,000			705,000	0	0
35	2007 Bond	12/01/06	3,735,000	3	1,160,000			325,000	835,000	743,194
36	2008A Bond	12/29/08	3,840,000	4	3,840,000			195,000	3,645,000	3,244,242
37	2008B Bond	12/29/08	2,245,000	6	2,245,000			115,000	2,130,000	1,895,812
38	2010 Bond	04/19/10	8,315,000	4	0	8,315,000			8,315,000	7,400,789
39	Capital Lease	12/08/04	73,108	7	17,561			17,561	0	0
40	Capital Lease	10/01/06	201,659	7	90,746			39,600	51,146	45,523
41	Capital Lease	07/16/07	170,737	7	105,580			33,523	72,057	64,135
42	Capital Lease	07/16/07	111,660	7	37,196			37,196	0	0
43	Capital Lease	10/31/07	29,380	7	14,878			14,878	0	0
44	Capital Lease	12/02/09	376,666	7			376,666	55,261	321,405	286,067
45	Capital Lease	01/30/09	520,000	7			520,000	130,020	389,980	347,103
46	Capital Lease	06/26/09	150,795	7			150,795	27,339	123,456	109,882
47									0	
48									0	
49			44,947,642		22,235,311	8,315,000	1,269,843	4,020,378	27,799,776	24,743,267
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	Capital lease _____						
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	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education		
3	Cash Basis Fund Balance as of July 1, 2009											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100							
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						48,871	
10	Other Receipts (Describe & Itemize on tab "Itemization 32")				--							
11	Sale of Bonds				10, 20, 40 or 60-7200							
12	Total Receipts					0	0	0	0		48,871	
13	DISBURSEMENTS:											
14	Instruction				10 or 50-1000						48,871	
15	Facilities Acquisition & Construction Services				20 or 60-2530							
16	Tort Immunity Services				10, 20, 40-2360-2370							
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt				30-5200							
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300							
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")				30-5400							
21	Total Debt Services								0			
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")				--							
23	Total Disbursements					0	0	0	0		48,871	
24	Ending Cash Basis Fund Balance as of June 30, 2010											
25	Reserved Fund Balance				714							
26	Unreserved Fund Balance				730	0	0	0	0		0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	Schedule of Capital Outlay and Depreciation											
4	Description of Assets	Acct #	Cost 7-1-09	Add: Additions 2009-10	Less: Deletions 2009-10	Cost 6-30-10	Life In Years	Accumulated Depreciation 7-1-09	Add: Depreciation Allowable 2009-10	Less: Depreciation Deletions 2009-10	Accumulated Depreciation 6-30-10	Balance Undepreciated 6-30-10
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	5,170,483			5,170,483						5,170,483
8	Depreciable Land	222				0	50				0	0
9	Buildings	230										
10	Permanent Buildings	231	92,883,678	3,624,238	560,558	95,947,358	50	42,863,523	3,584,153	205,140	46,242,536	49,704,822
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	19,442,094	2,912,979	4,306,281	18,048,792	10	11,103,495	2,287,935	4,316,444	9,074,986	8,973,806
15	5 Yr Schedule	252				0	5				0	0
16	3 Yr Schedule	253				0	3				0	0
17	Construction in Progress	260	814,977	3,169,163		3,984,140	--					3,984,140
18	Total Capital Assets	200	118,311,232	9,706,380	4,866,839	123,150,773		53,967,018	5,872,088	4,521,584	55,317,522	67,833,251
19	Non-Capitalized Equipment	700				0	10		0			
20	Allowable Depreciation								5,872,088			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L113	Total Expenditures		\$	74,844,426
9	O&M	Expenditures 15-22, L149	Total Expenditures			6,454,900
10	DS	Expenditures 15-22, L167	Total Expenditures			4,564,336
11	TR	Expenditures 15-22, L203	Total Expenditures			1,628,228
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			2,633,232
13	TORT	Expenditures 15-22, L330	Total Expenditures			0
14			Total Expenditures		\$	90,125,122
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs			0
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			0
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs			541,941
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			709,600
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			1,098,575
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			23,855
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			2,250,034
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			2,418,830
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			549,889
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			4,020,378
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			86,086
66	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs			0
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			0
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs			44,360
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			23,040
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			0
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
74						
75			Total Deductions		\$	11,766,588
76			Total Operating Expenses (Regular K-12)			78,358,534
77			9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)			3,913.49
78			Estimated OEPP		\$	20,022.67
79						

	A	B	C	D	E	F	
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
5							
80	PER CAPITA TUITION CHARGE						
81							
82	LESS OFFSETTING RECEIPTS/REVENUES:						
83	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	244,772	
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		1,796,926	
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		144,037	
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		67,875	
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0	
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0	
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0	
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0	
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		125,711	
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0	
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0	
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		0	
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		1,168,294	
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		4,927	
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		0	
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		0	
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0	
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		48,871	
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		517,919	
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0	
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0	
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0	
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0	
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0	
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0	
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0	
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		18,187	
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0	
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0	
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0	
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		0	
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0	
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0	
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		0	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		0	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		11,473	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		540,083	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		485,081	
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		61,955	
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments		1,167,639	
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		4,132	
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910	Learn & Serve America		(2,651)	
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality		77,172	
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		112	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0	
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)		4,622	
172							
173	Total Allowance for PCTC Computation					\$	6,487,137
174	Net Operating Expense for PCTC Computation						71,871,397
175	Total Depreciation Allowance (from page 27, Col I)						5,872,088
176	Total Allowance for PCTC Computation						77,743,485
177	9 Mo ADA						3,913.49
178	Total Estimated PCTC					\$	19,865.51
179							

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2010 <i>(Include the value of commodities when determining if an A-133 is required).</i>							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Program Year 2012 <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		47,131,907		47,131,907		
20	Support Services:							
21	Pupil	2100		9,805,741		9,805,741		
22	Instructional Staff	2200		4,146,619		4,146,619		
23	General Admin.	2300		1,211,925		1,211,925		
24	School Admin	2400		1,372,569		1,372,569		
25	Business:							
26	Direction of Business Spt. Srv.	2510	359,477	0	359,477	0		
27	Fiscal Services	2520	626,507	0	626,507	0		
28	Oper. & Maint. Plant Services	2540		10,191,743	10,191,743			
29	Pupil Transportation	2550		1,551,361		1,551,361		
30	Food Services	2560		930,198		930,198		
31	Internal Services	2570	123,732	0	123,732	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		213,039		213,039		
35	Information Services	2630		343,506		343,506		
36	Staff Services	2640	698,265	0	698,265	0		
37	Data Processing Services	2660	589,310	0	589,310	0		
38	Other:	2900		47,664		47,664		
39	Community Services	3000		23,855		23,855		
40	Total			2,397,291	76,970,127	12,589,034	66,778,384	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	2,397,291	Total Indirect costs:	12,589,034	
43				Total Direct Costs:	76,970,127	Total Direct Costs:	66,778,384	
44				=	3.11%	=	18.85%	
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: New Trier Township High School District
 RCDT Number: 14-016-2030-17

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	411,592		411,592	433,194		433,194
2. Special Area Administration Services	2330	70		70			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	347,323	0	347,323	372,776		372,776
5. Internal Services	2570	103,915		103,915	227,200		227,200
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		862,900	0	862,900	1,033,170	0	1,033,170
9. Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)							20%

CERTIFICATION

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

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

 (Date)

 Signature of Superintendent

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

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

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

1. 1999 - Other local revenue that does not fit into ISBE provided buckets
2. 4998 - Rehabilitation Services grant
3. 2190 - Other pupil service expenses that do not fit into ISBE provided buckets
4. 2900 - Other support service expenses that do not fit into ISBE provided buckets
5. 5400 - Bond fees

Reference Pages.

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

Instructions to insert word doc or pdf files:

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

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

Audit Checklist

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

Round all entries to the nearest dollar.

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

Balancing Schedule

Check this Section for Error Messages

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

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

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

DISTRICT/JOINT AGREEMENT NAME New Trier Township High School Distr	RCDT NUMBER 14-016-2030-17	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003346
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Linda Yonke	NAME AND ADDRESS OF AUDIT FIRM McGladrey & Pullen, LLP 1 South Wacker Drive, Suite 800 Chicago	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 7 Happ Road Northfield 60093	E-MAIL ADDRESS John.George@mcgladrey.com	
	NAME OF AUDIT SUPERVISOR John George	
	CPA FIRM TELEPHONE NUMBER 312-634-3400	FAX NUMBER 312-634-5524

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)

New Trier Township High School District 203
14-016-2030-17
A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

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

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

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

**New Trier Township High School District 203
14-016-2030-17**

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 2,514,914
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		-
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 268	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		\$ 2,514,914

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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-----	-----
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-----	-----
-----	-----
-----	-----
-----	-----
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ADJUSTED AFR FEDERAL REVENUES	\$ 2,514,914
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 2,518,125

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

IDEA Flow Through immaterial difference	\$ (3,211)
-----	-----
-----	-----
-----	-----
-----	-----

ADJUSTED SEFA FEDERAL REVENUE:	\$ 2,514,914
---------------------------------------	---------------------

DIFFERENCE:	\$ -
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14-016-2030-17
New Trier Township High School District 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 ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S Department of Education:									
Passed through Illinois State Board of Education:									
Title V : Innovative Programs - Formula	84.298A	09-4100-00	1,778	-	1,778	-	-	1,778	1,778
Title IV : Safe and Drug Free Schools - Formula	84.186A	10-4400-00	-	11,473	-	11,473	-	11,473	11,473
		09-4400-00	10,505	-	10,505	-	-	10,505	10,505
IDEA Room and Board (M)	84.027A	10-4625-00	-	414,018	-	432,631	-	432,631	N/A
		09-4625-00	266,619	71,063	337,682	-	-	337,682	N/A
ARRA - Education State Fiscal Stabilization Funds	84.394A	10-4850-00	-	123,972	-	123,971	-	123,971	N/A
		09-4850-00	208,732	-	208,731	-	-	208,731	N/A
ARRA - Government State Fiscal Stabilization Funds		10-4870-00	-	41,324	-	41,323	-	41,323	N/A
Title III : Immigrant Education Program	84.365A	10-4905-00	-	6,507	-	6,507	-	6,507	6,507
		09-4905-00	20,295	(6,507)	7,287	6,501	-	13,788	20,295
Title III : Language Instruction Program - Limited English	84.365A	09-4909-00	12,690	-	8,826	2,824	-	11,650	12,690
Title II : Teacher Quality	84.367A	10-4932-00	-	77,172	-	77,172	-	77,172	77,172
		09-4932-00	80,235	-	80,235	-	-	80,235	80,235

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

14-016-2030-17
New Trier Township High School District 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 ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
Passed through Wilmette Public Schools District 39:									
Title III : Language Instruction Program - Limited English	84.365	10-4909-00	-	4,132	-	8,827	-	8,827	8,827
Passed through North Suburban Special Education District:									
IDEA Flow Through (M)	84.027	10-4620-00	-	543,294	-	572,294	-	572,294	572,294
		09-4620-00	581,869	-	581,869	-	-	581,869	581,869
ARRA - IDEA Flow Through (M)	84.391	10-4857-00	-	1,167,639	-	1,167,639	-	1,167,639	1,167,639
Passed through North Suburban Educational Region Vocational Education:									
Perkins Title IIC	84.048	10-4750-00	-	61,955	-	61,955	-	61,955	61,955
		09-4750-00	66,352	-	66,352	-	-	66,352	66,352
Passed through Illinois Department of Human Services:									
Rehabilitation Services	84.126	040CL001498	-	3,872	-	5,163	-	5,163	5,163
		940CK001498	4,413	750	5,163	-	-	5,163	5,163
		940C8001498	1,286	-	1,286	-	-	1,286	1,286
Total U.S. Department of Education			1,254,774	2,520,664	1,309,714	2,518,280	-	3,827,994	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.

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

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

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

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

14-016-2030-17
New Trier Township High School District 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 ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. Department of Health and Human Services:									
Passed through Illinois Department of Health Care and Family Services:									
Medical Assistance Program	93.778	10-4991-00	-	112	-	112	-	112	N/A
		09-4991-00	718	-	718	-	-	718	N/A
U.S. Corporation for National and Community Service:									
Passed through Illinois State Board of Education:									
Learn and Serve America	94.004A	10-4910-00	20,355	(2,651)	17,175	529	-	17,704	21,500
Total Federal Awards			1,275,847	2,518,125	1,327,607	2,518,921	-	3,846,528	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.

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

New Trier Township High School District 203
14-016-2030-17
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, Disclaimer⁷)

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:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.027A, 84.027, and 84.391	Special Education Cluster

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

Auditee qualified as low-risk auditee? YES X NO

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

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

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

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

New Trier Township High School District 203
14-016-2030-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

The District must have functioning internal controls over the year-end accounts payable process.

4. Condition

An audit entry was identified in order for the financial statements to be properly stated in accordance with GAAP as of June 30, 2010.

5. Context¹²

During our subsequent disbursement testing, we identified an invoice that was improperly excluded from accounts payable.

6. Effect

The District's GAAP basis financial statements would not have been misstated.

7. Cause

This finding was caused by insufficient controls over the year-end accounts payable process.

8. Recommendation

We recommend the District evaluate its year-end controls to develop and report all accruals necessary for GAAP basis financial statements.

9. Management's response¹³

The District is going to evaluate the costs and benefits of obtaining additional training to implement internal controls over financial reporting to prevent and detect material misstatements.

For ISBE Review

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

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

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

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

New Trier Township High School District 203
14-016-2030-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

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

4. Condition

The Director of Business Services has system rights to all areas of the financial systems and adjusting journal entries are not approved by a separate member of management.

5. Context¹²

During the course of our audit, it was noted that the Director of Business Services had full system rights and journal entries were not approved by a separate member of management in order to maintain a high level of operational efficiency.

6. Effect

The District is exposed to the possibility of an unauthorized transaction that may go undetected by management.

7. Cause

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

8. Recommendation

The District should consider restricting rights and approving all journal entries by a member of management that is not the original preparer in order to strengthen its internal controls.

9. Management's response¹³

The District is going to evaluate the costs and benefits of restricting system rights and journal entry approval to prevent and detect material misstatements in our financial statements.

For ISBE Review

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

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

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

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

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

New Trier Township High School District 203
14-016-2030-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2010

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
09-01	Audit entries were required for the financial statements to be properly stated in accordance with GAAP as of June 30, 2009.	Repeated as finding 10-01
09-02	The Director of Business Services has system rights to all areas of the financial systems and adjusting journal entries are not approved by a separate member of management.	Repeated as finding 10-02
09-03	There is no formal secondary approval of invoices or new vendors entered into the system.	Corrective Action Taken.
09-04	The District has incompatible accounts payable, cash receipt, payroll, and reconciliation functions. Persons initiating transactions are not separate from those processing transactions. In addition, investments are reconciled by the same individual who initiates and records transactions.	Corrective Action Taken.

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

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

²⁰ Current Status should include one of the following:

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

New Trier Township High School District 203
14-016-2030-17
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-01

Condition:

An audit entry was identified in order for the financial statements to be properly stated in accordance with GAAP as of June 30, 2010.

Plan:

The District is going to evaluate the costs and benefits of obtaining additional training to implement internal controls over financial reporting to prevent and detect material misstatements.

Anticipated Date of Completion: Fiscal year ending June 30, 2011

Name of Contact Person: Donald Goers, Association Superintendent

Management Response:

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

New Trier Township High School District 203
14-016-2030-17
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-02

Condition:

The Director of Business Services has system rights to all areas of the financial systems and adjusting journal entries are not approved by a separate member of management.

Plan:

The District is going to evaluate the costs and benefits of restricting system rights and journal entry approval to prevent and detect material misstatements in our financial statements.

Anticipated Date of Completion: Fiscal year ending June 30, 2011

Name of Contact Person: Donald Goers, Association Superintendent

Management Response:

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