

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

School District
 Joint Agreement

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

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: 04-004-2000-26	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: SVA Certified Public Accountants, S.C.
County Name: Boone- Winnebago	Filing Status: <u>Submit electronic AFR directly to ISBE</u>	Name of Audit Supervisor: Richard G. Wolf, CPA
Name of School District/Joint Agreement: North Boone C.U.S.D. 200	Click on the Link to Submit: <u>Send ISBE a File</u>	Address: 6952 Rote Road
Address: 6248 North Boone School Road	A-133 Single Audit Status: <input checked="" type="checkbox"/> YES NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES NO Is all A-133 Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES NO Were any findings issued?	City: Rockford
City: Poplar Grove, IL	<input type="checkbox"/> Reviewed by District Superintendent/Administrator	State: IL
Zip Code: 61065	Name of Township:	Zip Code: 61107
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)	Phone Number: 815-636-8181
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	Township Treasurer Name (type or print):	Fax Number: 815-636-1771
District Superintendent/Administrator Name (Type or Print): Dr. Steven Baule	Email Address:	IL Registration Number: 066-003606
Email Address: baules@nbcusd.org	Name of Township:	Email Address: wolfr@sva.com
Telephone: 815-766-3322	Township Treasurer Name (type or print):	ISBE Use Only
Signature & Date: 10-14-10	Reviewed by Regional Superintendent/Cook ISC	Regional Superintendent/Cook ISC Name (Type or Print):
Signature & Date:	Name of Township:	Regional Superintendent/Cook ISC Name (Type or Print):
Telephone: 815-766-3322	Township Treasurer Name (type or print):	Regional Superintendent/Cook ISC Name (Type or Print):
Signature & Date:	Name of Township:	Regional Superintendent/Cook ISC Name (Type or Print):
Telephone: 815-766-3322	Name of Township:	Regional Superintendent/Cook ISC Name (Type or Print):
Signature & Date:	Name of Township:	Regional Superintendent/Cook ISC Name (Type or Print):

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (06/10)

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	2
Financial Profile Information.....	FP Info	3
Estimated Financial Profile Summary.....	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position.....	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7 - 8
Statements of Revenues Received/Revenues (All Funds).....	Revenues	9 - 14
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	15 - 22
Supplementary Schedules		
Federal Stimulus - American Recovery and Reinvestment Act (ARRA) of FY10 Schedule.....	ARRA Sched	23
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	24
Schedule of Short-Term Debt/Long-Term Debt.....	Short-Term Long-Term Debt	25
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	26
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	27
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation FY10.....	PCTC-OEPP	28 - 29
Estimated Indirect Cost Rate for Federal Programs (Section I, Section II).....	ICR Computation	30
Administrative Cost Worksheet.....	AC	31
Itemization Schedule.....	ITEMIZATION	32
Reference Page.....	REF	33
Notes, Opinion Letters, etc.....	Opinion-Notes	34
Audit Checklist/Balancing Schedule.....	AUDITCHECK	-
A-133 Single Audit Section		
Annual Federal Compliance Report.....	A-133 Cover - CAP	35 - 44

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: 7/1/1997
mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

[Empty box for comments]

SVA Certified Public Accountants, S.C.

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.

Richard H. Wolf
Signature

9/27/2010
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 <u>2009</u>			Equalized Assessed Valuation (EAV):					188,908,624				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.028738		+ 0.006937		+ 0.001288		= 0.036960		0.000015				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	15,355,289			15,834,221			(478,932)			3,782,541			
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 type="checkbox"/> a. 6.9% for elementary and high school districts.		26,069,390										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		16,934,379										
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 J K L M N O P Q

ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following web site for reference to the Financial Profile)
www.isbe.net/sfms/p/profile.htm

District Name: North Boone C.U.S.D. 200
District Code: 04-004-2000-26
County Name: Boone- Winnebago

1. Fund Balance to Revenue Ratio:	Total	Ratio	Score
Total Sum of Fund Balance (P8, Cells C60, D80, F80 & I80)	3,782,541.00	0.246	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80)	15,355,289.00		1.05
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	0.00		
2. Expenditures to Revenue Ratio:	Total	Ratio	Score
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	15,834,221.00	1.031	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80)	15,355,289.00		0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	0.00		1.05
Possible Adjustment:			
3. Days Cash on Hand:	Total	Days	Score
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	3,779,345.00	85.92	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	43,983.95		0.20
4. Percent of Short-Term Borrowing Maximum Remaining:	Total	Percent	Score
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	0.00	100.00	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	5,934,753.33		0.40
5. Percent of Long-Term Debt Margin Remaining:	Total	Percent	Score
Long-Term Debt Outstanding (P3, Cell H37)	16,934,379.00	35.04	0.10
Total Long-Term Debt Allowed (P3, Cell H31)	26,069,390.11		0.20
	Total Profile Score:		2.90 *

Estimated 2010 Financial Profile Designation: WARNING

* 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
ASSETS	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
CURRENT ASSETS (99)										
2										
3										
4	Cash (Accounts 111 through 115) 1		43	21,698	35,343		6	58	69	4
5	Investments	22,659	313,969	414,759	163,465	71,255	1,056,573	450,367	739	186,484
6	Texas Receivable	2,793,441								
7	Interfund Receivables							3,196		
8	Intergovernmental Accounts Receivable									
9	Other Receivables									
10	Inventory									
11	Prepaid Items									
12	Other Current Assets (Describe & Itemize)									
13	Total Current Assets	2,816,100	314,012	436,457	198,808	71,255	1,056,561	453,621	808	186,488
CAPITAL ASSETS (99)										
14										
15	Works of Art & Historical Treasures									
16	Land									
17	Building & Building Improvements									
18	Site Improvements & Infrastructure									
19	Capitalized Equipment									
20	Construction in Progress									
21	Amount Available in Debt Service Funds									
22	Amount to be Provided for Payment on Long Term Debt									
23	Total Capital Assets									
CURRENT LIABILITIES (99)										
24										
25	Interfund Payables									
26	Intergovernmental Accounts Payable									
27	Other Payables									
28	Contracts Payable									
29	Loans Payable									
30	Salaries & Benefits Payable									4,565
31	Payroll Deductions & Withholdings									
32	Deferred Revenues & Other Current Liabilities									
33	Due to Activity Fund Organizations									
34	Total Current Liabilities	0	0	0	0	0	3,196	0	0	4,565
LONG-TERM LIABILITIES (99)										
35										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)									
37	Total Long-Term Liabilities									
38	Reserved Fund Balance									
39	Unreserved Fund Balance	2,816,100	314,012	436,457	198,808	71,255	1,053,365	453,621	808	181,923
40	Investment in General Fixed Assets									
41	Total Liabilities and Fund Balance	2,816,100	314,012	436,457	198,808	71,255	1,056,561	453,621	808	186,488

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

L	A	B	L	M		N
				Account Groups	General Long-Term Debt	
	ASSETS	Acct #	Agency Fund	General Fixed Assets	General Long-Term Debt	
2	CURRENT ASSETS (net)					
3	Cash (Accounts 111 through 115) *		150,454			
4	Investments	120				
5	Taxes Receivable	130				
6	Interfund Receivables	140				
7	Interfund Receivables	150				
8	Other Receivables	160				
9	Inventory	170				
10	Prepaid Items	180				
11	Other Current Assets (Describe & Itemize)	190				
12	Total Current Assets		150,454			
13	CAPITAL ASSETS (net)					
14	Works of Art & Historical Treasures	210		1,145,272		
15	Land	220		37,634,596		
16	Building & Building Improvements	230		663,771		
17	Site Improvements & Infrastructure	240		6,525,027		
18	Capitalized Equipment	250				
19	Construction in Progress	260				
20	Amount Available in Debt Service Funds	340			436,457	
21	Amount to be Provided for Payment on Long-Term Debt	350			16,497,922	
22	Total Capital Assets			45,968,666	16,934,379	
23	CURRENT LIABILITIES (net)					
24	Interfund Payables	410				
25	Interfund Payables	420				
26	Interfund Payables	430				
27	Other Payables	440				
28	Contracts Payable	460				
29	Loans Payable	470				
30	Salaries & Benefits Payable	480				
31	Payroll Deductions & Withholdings	490				
32	Deferred Revenues & Other Current Liabilities	493	150,454			
33	Due to Activity Fund Organizations		150,454			
34	Total Current Liabilities		150,454			
35	Long-Term Liabilities (net)					
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			16,934,379	
37	Total Long-Term Liabilities				16,934,379	
38	Reserved Fund Balance	714				
39	Unreserved Fund Balance	730				
40	Investment in General Fixed Assets			45,968,666		
41	Total Liabilities and Fund Balance		150,454	45,968,666		16,934,379

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSEMENTS/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	K
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
RECEIPTS/REVENUES										
1 Local Sources	1060	6,148,618	1,247,422	1,520,697	319,147	491,454	5,695	12,747	19,751	2,006
2 Flow-Through Receipts/Revenues from One District to Another District	2090	0	0	0	0	0	0	0	0	0
3 State Sources	3000	4,504,963	497,691	0	725,638	0	0	0	0	0
4 Federal Sources	4000	1,899,062	0	0	0	0	0	0	0	0
5 Total Direct Receipts/Revenues		12,552,643	1,745,113	1,520,697	1,044,786	491,454	5,695	12,747	19,751	2,006
6 Receipts/Revenues for "On Behalf" Payments ²	3998	1,717,573	1,745,113	1,520,697	1,044,786	491,454	5,695	12,747	19,751	2,006
7 Total Receipts/Revenues		14,270,216	1,745,113	1,520,697	1,044,786	491,454	5,695	12,747	19,751	2,006
DISBURSEMENTS/EXPENDITURES										
8 Instruction	1000	8,135,753				164,887				
9 Support Services	2000	3,240,196	2,006,659		1,108,663	335,780	335,921		31,000	1,086
10 Community Services	3000	0	0	0	0	0	0			0
11 Payments to Other Districts & Governmental Units	4000	1,072,882	0	0	0	0	0		0	0
12 Debt Service	6000	0	2,296	1,461,073	267,782	0			0	0
13 Total Direct Disbursements/Expenditures		12,448,821	2,008,955	1,461,073	1,376,445	500,667	335,921		31,000	1,086
14 Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,717,573	0	0	0	0	0		0	0
15 Total Disbursements/Expenditures		14,166,394	2,008,955	1,461,073	1,376,445	500,667	335,921		31,000	1,086
16 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		103,822	(263,842)	59,624	(331,659)	(9,213)	(330,226)	12,747	(11,249)	920
OTHER SOURCES/USES OF FUNDS (7000)										
17 TRANSFER TO/ FROM VARIOUS FUNDS										
18 Abolishment or Abatement of the Working Cash Fund	7110									
19 Transfer of Working Cash Fund Interest	7120									
20 Transfer Among Funds	7130		469,100							
21 Transfer of Interest	7140									
22 Transfer from Capital Project Fund to O&M Fund	7150									
23 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160									
24 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170									
25 SALE OF ASSETS (7200)										
26 Principal on Bonds Sold	7210									
27 Premium on Bonds Sold	7220									
28 Accrued Interest on Bonds Sold	7230									
29 Sale or Compensation for Fixed Assets ⁵	7300									
30 Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
31 Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
32 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
33 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
34 Transfer to Capital Projects Fund	7800			0			0			
35 ISBE Loan Proceeds	7900									
36 Other Sources Not Classified Elsewhere	7990		101,500		154,302					
37 Total Other Sources of Funds		0	570,800	0	154,302	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
38 Abolishment or Abatement of the Working Cash Fund	8110									
39 Transfer of Working Cash Fund Interest	8120									
40 Transfer Among Funds	8130				469,100					

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	K
Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1										
2										
49	8140									
50	8150									
51	8160									0
52	8170									0
53	8410									
54	8420									
55	8430									
56	8440									
57	8510									
58	8520									
59	8530									
60	8540									
61	8610									
62	8620									
63	8630									
64	8640									
65	8710									
66	8720									
67	8730									
68	8740									
69	8810									
70	8820									
71	8830									
72	8840									
73	8910									
74	8990									
75		0	0	0	469,100	0	0	101,500	0	0
76		0	570,600	0	(314,798)	0	0	(101,500)	0	0
		103,822	306,758	59,624	(646,457)	(9,213)	(330,226)	(88,753)	(11,249)	920
77		2,685,376	111,233	376,607	791,867	80,615	1,363,611	528,279	2,651	180,992
78		26,902	(103,979)	226	53,398	(147)		14,095	9,406	11
79		2,816,100	314,012	436,457	198,808	71,255	1,053,365	453,621	808	181,923
80										

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

T	A	B	C	D	E	F	G	H	I	J	K	
	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)		5,311,189	1,210,341	1,514,611	240,988	231,220		9,629	19,666	782	
6	Leasing Purposes Levy	1130		1,565								
7	Special Education Purposes Levy	1140	98,305									
8	FICA/Medicaid Only Purposes Levies	1150					231,220					
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		5,409,494	1,211,906	1,514,611	240,988	462,440	0	9,629	19,666	782	
13	PAYMENTS IN LIEU OF TAXES											
14	Mobile Home Privilege Tax	1210	31	7	7	2						
15	Payments from Local Housing Authorities	1220										
16	Corporate Personal Property Replacement Taxes	1230	65,297	5,000			27,500					
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1280										
18	Total Payments in Lieu of Taxes		65,328	5,007	7	2	27,502	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										
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										
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		0									
41	TRANSPORTATION FEES											
42	Regular - Transp Fees from Pupils or Parents (In State)	1411										
43	Regular - Transp Fees from Other Districts (In State)	1412										
44	Regular - Transp Fees from Other Sources (In State)	1413										
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415										
46	Regular Transp Fees from Other Sources (Out of State)	1416										
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421										
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422										
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423										
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424										
51	CTE - Transp Fees from Pupils or Parents (In State)	1431										
52	CTE - Transp Fees from Other Districts (In State)	1432										
53	CTE - Transp Fees from Other Sources (In State)	1433										

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

	A	B	C	D	E	F	G	H	I	J	K
	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
2											
29	Other ARRA Funds - II	4871									
30	Other ARRA Funds - III	4872									
31	Other ARRA Funds - IV	4873									
32	Other ARRA Funds - V	4874									
33	ARRA - Early Childhood	4875									
34	Other ARRA Funds VII	4876									
35	Other ARRA Funds VIII	4877									
36	Other ARRA Funds IX	4878									
37	Other ARRA Funds X	4879									
38	Other ARRA Funds XI	4880									
39	Total Stimulus Programs		1,187,411	0	0	0	0	0		0	0
60	Advanced Placement Fee/International Baccalaureate	4904									
61	Emergency Immigrant Assistance	4905									
62	Title III - English Language Acquisition	4909									
63	Learn & Serve America	4910									
64	McKinney Education for Homeless Children	4920									
65	Title II - Eisenhower Professional Development Formula	4930									
66	Title II - Teacher Quality	4932	32,998								
67	Federal Charter Schools	4950									
68	Medicaid Matching Funds - Administrative Outreach	4981	1,357								
69	Medicaid Matching Funds - Fee-for-Service Program	4992									
70	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,955								
71	Total Restricted Grants-in-Aid Received from the Federal Govt. Thru the State		1,899,062	0	0	0	0	0		0	0
72	Total Receipts/Revenues from Federal Sources	4000	1,899,062	0	0	0	0	0	0	0	0
73	Total Direct Receipts/Revenues		12,552,643	1,745,113	1,520,697	1,044,786	491,454	5,695	12,747	19,751	2,006

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Func#	(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
10	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	5,566,900	757,786	3,742	207,084	49,436				6,584,938	6,796,860
6	Pre-K Programs	1125	66,961	16,271		1,778					85,010	85,353
7	Special Education Programs (Functions 1200-1220)	1200	530,788								530,788	553,775
8	Special Education Programs Pre-K	1225									0	
9	Remedial and Supplemental Programs K-12	1250	94,955	54,590	7,265	14,051					170,881	171,565
10	Remedial and Supplemental Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300									0	
12	CTE Programs	1400	193,528	26,887		5,141					225,556	274,911
13	Interscholastic Programs	1500	181,819		38,137	29,825	2,860				252,661	287,790
14	Summer School Programs	1600	15,512			922					16,434	16,437
15	Gifted Programs	1650									0	
16	Drivers Education Programs	1700				1,755					1,755	264,625
17	Bilingual Programs	1800	230,880	36,870							269,505	
18	Traunt Alternative & Optional Programs	1900									0	
19	Pre-K Programs - Private Tuition	1910									0	
20	Regular K-12 Programs - Private Tuition	1911									0	
21	Special Education Programs K-12 - Private Tuition	1912									0	
22	Special Education Programs Pre-K - Tuition	1913									0	
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
25	Adult/Continuing Education Programs - Private Tuition	1916									0	
26	CTE Programs - Private Tuition	1917									0	
27	Interscholastic Programs - Private Tuition	1918									0	
28	Summer School Programs - Private Tuition	1919									0	
29	Gifted Programs - Private Tuition	1920									0	
30	Bilingual Programs - Private Tuition	1921									0	
31	Traunt Alternative/Optional Ed Progrms - Private Tuition	1922									0	
32	Total Instruction*	1000	6,881,343	892,384	49,144	260,566	52,316	0	0	0	8,135,753	8,451,316
33	SUPPORT SERVICES (ED)											
34	Attendance & Social Work Services											
35	Attendance & Social Work Services	2110			64,271						64,271	67,900
36	Guidance Services	2120	32,335								32,335	60,000
37	Health Services	2130	75,737	12,060	1,000	2,781	11,688				103,266	103,550
38	Psychological Services	2140									0	
39	Speech Pathology & Audiology Services	2150			192	1,527					1,719	3,000
40	Other Support Services - Pupils (Describe & Itemize)	2190			65,463	4,308	11,688				201,591	234,450
41	Total Support Services - Pupils	2100	108,072	12,060	65,463	4,308	11,688	0	0	0	192,129	
42	Support Services - Instructional Staff											
43	Improvement of Instruction Services	2210	9,000		80,385	37,465					126,850	172,050
44	Educational Media Services	2220	406,296	51,366	53,793	13,902	199,149				724,506	717,868
45	Assessment & Testing	2230				1,929					1,929	800
46	Total Support Services - Instructional Staff	2200	415,296	51,366	134,178	53,296	199,149	0	0	0	853,285	890,718
47	Support Services - General Administration											
48	Board of Education Services	2310			103,357						103,357	69,550
49	Executive Administration Services	2320	203,240	40,829	21,997	9,167		3,501			278,734	266,450
50	Special Area Administration Services	2330									0	
51	Tort Immunity Services	2360									0	
52	Total Support Services - General Administration	2300	203,240	40,829	125,354	9,167	0	3,501	0	0	362,091	336,000
53	Support Services - School Administration											
54	Office of the Principal Services	2410	914,765	70,509	88,215	27,452					1,100,941	1,088,933
55	Other Support Services - School Admin (Describe &	2490									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	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
1												
2												
42	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
43	State Aid Anticipation Certificates	5140									0	
44	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
45	Total Debt Service - Interest on Short-Term Debt	5100							0		0	
46								2,296			2,296	
47	Total Debt Services	5000						2,296			2,296	0
48	PROVISIONS FOR CONTINGENCIES (OAM)	5000										
49	Total Direct Disbursements/Expenditures	5000	478,744	47,871	349,281	549,207	590,434	3,818	0	0	2,008,955	1,773,139
50	Excess (Deficiency) of Receipts/Revenues/Over										(263,842)	
51												
52	30 - DEBT SERVICES (06)											
53	PAYMENTS TO OTHER DIST & GOVT UNITS (06)	4000									0	
54	DEBT SERVICES (06)	5000										
55	Tax Anticipation Warrants	5110									0	
56	Tax Anticipation Notes	5120									0	
57	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
58	State Aid Anticipation Certificates	5140									0	
59	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
60	Total Debt Services - Interest On Short-Term Debt	5100							0		0	0
61								391,318			391,318	391,318
62								1,069,755			1,069,755	1,069,755
63								1,461,073			1,461,073	1,461,073
64								1,461,073			1,461,073	1,461,073
65	Total Debt Services	5000			0			1,461,073			1,461,073	1,461,073
66	PROVISION FOR CONTINGENCIES (06)	5000										
67	Total Disbursements/Expenditures	5000			0			1,461,073			1,461,073	1,461,073
68	Excess (Deficiency) of Receipts/Revenues Over				0			1,461,073			1,461,073	1,461,073
69	Disbursements/Expenditures										59,624	
70	40 - TRANSPORTATION FUND (TR)											
71	SUPPORT SERVICES (TR)											
72	Other Support Services - Pupils (Describe & Itemize)	2100									0	
73												
74	Pupil Transportation Services	2550	590,576	18,899	78,985	194,846	225,557	0			1,108,863	1,822,310
75	Other Support Services (Describe & Itemize)	2000									0	
76	Total Support Services	2000	590,576	18,899	78,985	194,846	225,557	0	0	0	1,108,863	1,822,310
77												
78	COMMUNITY SERVICES (TR)	3000									0	
79	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
80	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
81	Payments for Regular Programs	4110									0	
82	Payments for Special Education Programs	4120									0	
83	Payments for Adult/Continuing Education Programs	4130									0	
84	Payments for CTE Programs	4140									0	
85	Payments for Community College Programs	4170									0	
86	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
87	Total Payments to Other Govt. Units (In-State)	4100			0						0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	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
1												
2												
185	Payments to Other Workers (Supp. Staff)	4000										
189	Total Payments to Other Dist & Govt Units											
190	DEBT SERVICES (TR)											
191	Tax Anticipation Warrants	5110										
192	Tax Anticipation Notes	5120										
193	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130										
194	State Aid Anticipation Certificates	5140										
195	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
196	Total Debt Services - Interest On Short-Term Debt	5100										
197												
198												
199												
200												
201	Total Debt Services											
202	PROVISION FOR CONTINGENCIES (TR)	6000										
203	Total Disbursements/Expenditures		590,576	18,668	78,985	194,846	225,557	287,782	0	0	1,378,445	1,822,310
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(331,659)	
205												
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MRSS)											
207	INSTRUCTION (MRSS)											
208	Regular Programs	1100		100,585							100,585	100,330
209	Pre-K Programs	1125		2,914							2,914	3,505
210	Special Education Programs (Functions 1200-1220)	1200		26,148							26,148	24,035
211	Special Education Programs - Pre-K	1225									0	
212	Remedial and Supplemental Programs - K-12	1250		2,026							2,026	5,980
213	Remedial and Supplemental Programs - Pre-K	1275									0	
214	Adult/Continuing Education Programs	1300									0	
215	CTE Programs	1400		2,806							2,806	2,845
216	Interscholastic Programs	1500		8,866							8,866	9,580
217	Summer School Programs	1600		220							220	255
218	Gifted Programs	1650									0	
219	Driver's Education Programs	1700									0	
220	Bilingual Programs	1800		21,292							21,292	19,715
221	Truants/Alternative & Optional Programs	1900									0	
222	Total Instruction	1000		164,887							164,887	166,245
223	SUPPORT SERVICES (MRSS)	2000										
224	Attendance & Social Work Services	2110									0	
225	Guidance Services	2120		68							68	810
226	Health Services	2130		12,584							12,584	12,900
227	Psychological Services	2140									0	
228	Speech Pathology & Audiology Services	2150									0	
229	Other Support Services - Pupils (Describe & Itemize)	2190									0	
230	Total Support Services - Pupils	2100		12,652							12,652	13,710
231	Instructional Staff											
232	Improvement of Instruction Services	2210		25							25	40
233	Educational Media Services	2220		47,141							47,141	46,400
234	Assessment & Testing	2230									0	
235	Total Support Services - Instructional Staff	2200		47,166							47,166	46,440

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

	A	B	C	D	E	F	G	H	I	J	K	L
	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
1												
2												
283	State Aid Anticipation Certificates	5140									0	
284	Other (Describe & Itemize)	5150									0	
285	Total Debt Services - Interest	6000									0	0
286	PROVISION FOR CONTINGENCIES (NET/ISS)	6000										
287	Total Disbursements/Expenditures		500,667								500,667	508,800
288	Excess (Deficiency) of Receipts/Revenues Over										(9,213)	
289	Disbursements/Expenditures											
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	Facilities Acquisition and Construction Services	2530			335,921						335,921	340,000
293	Other Support Services (Describe & Itemize)	2900									0	
294	Total Support Services	2600	0	0	335,921	0	0	0	0	0	335,921	340,000
295	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
296	Payments to Other Govt Units (In-State)	4100									0	
297	Payments for Special Education Programs	4120									0	
298	Payments for CTE Programs	4140									0	
299	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0						0	0
300	Total Payments to Other Dist & Govt Units	4000			0						0	0
301	PROVISION FOR CONTINGENCIES (SA/CC)	6000										
302	Total Disbursements/Expenditures		0	0	335,921	0	0	0	0	0	335,921	340,000
303	Excess (Deficiency) of Receipts/Revenues Over										(330,226)	
304	Disbursements/Expenditures											
305												
306												
307	70 - WORKING CASH (WC)											
308												
309	80 - TORT FUND (TF)											
310	CLAIMS PAYMENTS - GENERAL LIABILITIES											
311	Claims Paid from Self Insurance Fund	2361									0	
312	Workers' Compensation or Workers' Occupation Disease	2362									0	
313	Acts Payments	2363									0	
314	Unemployment Insurance Payments	2364									0	
315	Insurance Payments (Regular or Self-Insurance)	2365									0	
316	Risk Management and Claims Services Payments	2366									0	
317	Judgment and Settlements	2367									0	
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2368									0	
319	Reciprocal Insurance Payments	2369									0	
320	Legal Services	2371			31,000						31,000	31,000
321	Property Insurance (Buildings & Grounds)	2372									0	
322	Vehicle Insurance (Transportation)	2000									0	
323	Total Support Services - General Administration	6000	0	0	31,000	0	0	0	0	0	31,000	31,000
324	DEBT SERVICES (TF)											
325	Tax Anticipation Warrants	5110									0	
326	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	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
1												
2	Other Interest or Short-Term Debt	5150									0	0
327	Total Debt Services - Interest on Short-Term Debt	5000									0	0
328	PROVISIONS FOR CONTINGENCIES (TF)	6000										
329	Total Disbursements/Expenditures		0	0	31,000	0	0	0	0	0	31,000	31,000
330	Excess (Deficiency) of Receipts/Revenues Over										(11,249)	
331												
332												
333	90 - FIRE PREVENTION & SAFETY FUND (FPAS)											
334	SUPPORT SERVICES (FPAS)											
335	Facilities Acquisition & Construction Services	2530				1,086					1,086	59,232
336	Operation & Maintenance of Plant Services	2540									0	0
337	Total Support Services - Business	2500	0	0	0	1,086	0	0	0	0	1,086	59,232
338	Other Support Services (Describe & Itemize)	2900									0	0
339	Total Support Services	2000	0	0	0	1,086	0	0	0	0	1,086	59,232
340												
341	PAYMENTS TO OTHER DIST & GOVT UNITS (FPAS)											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
343	Total Payments to Other Dist & Govt Units	4000									0	0
344	DEBT SERVICES (FPAS)											
345	Tax Anticipation Warrants	5110									0	0
346	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
347	Total Debt Services - Interest on Short-Term Debt	5100									0	0
348	Debt Services - Payments to Payee for Long-Term Debt (Describe & Itemize)										0	0
349	Total Debt Services	5000									0	0
350	PROVISION FOR CONTINGENCIES (FPAS)	6000										
351	Total Disbursements/Expenditures		0	0	0	1,086	0	0	0	0	1,086	59,232
352	Excess (Deficiency) of Receipts/Revenues Over										920	
353												
354												

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

A		B	C											L
District's Accounting Basis is CASH		Acct #	RECEIPTS											Total Expenditures
ARRA Revenue Source Code			ARRA Receipts	D	E	F	G	H	I	J	K	L		
			(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	
			ARRA Receipts	Salaries	Employee Benefits	Professional Services	Repairs & Maintenance	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
3	Beginning Balance July 1, 2009		0										746,415	
4	ARRA - General State Aid	4850	746,416	746,415									89,373	
5	ARRA - Title I Low Income	4851	76,519				5,139	64,234					0	
6	ARRA - Title I Neglected - Private	4852	0										0	
7	ARRA - Title I Desirable - Private	4853	0										0	
8	ARRA - Title I School Improvement (Part A)	4854	0										0	
9	ARRA - Title I School Improvement (Section 1003g)	4855	0										0	
10	ARRA - IDEA Part B Preschool	4856	0										0	
11	ARRA - IDEA Part B Flow Through	4857	95,779	15,276		65,340	16,037	4,880	1,005				102,538	
12	ARRA - Title II D Technology Formula	4860	0										0	
13	ARRA - Title II D Technology Competitive	4861	0										0	
14	ARRA - McKinney - Vento Homeless Education	4862	0										0	
15	ARRA - Child Nutrition Equipment Assistance	4863	0										0	
16	Impact Aid Construction Formula	4864	0										0	
17	Impact Aid Construction Competitive	4865	0										0	
18	OZAB Tax Credits	4866	0										0	
19	OSCB Tax Credits	4867	0										0	
20	Build America Bonds Interest Reimbursement	4868	0										0	
21	ARRA - General State Aid - Other Govt Services Stabilization	4869	0										0	
22	ARRA - Other II	4870	248,697	248,696									248,696	
23	ARRA - Other III	4871	0										0	
24	ARRA - Other IV	4872	0										0	
25	ARRA - Other V	4873	0										0	
26	ARRA - Other VI	4874	0										0	
27	ARRA - Other VII	4875	0										0	
28	ARRA - Other VIII	4876	0										0	
29	ARRA - Other IX	4877	0										0	
30	ARRA - Other X	4878	0										0	
31	ARRA - Other XI	4879	0										0	
32	ARRA - Other XII	4880	0										0	
33	Total ARRA Programs		1,167,411	1,010,367	0	65,340	21,176	66,114	1,005	0			1,167,022	
34	Ending Balance June 30, 2010		369										0	

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

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

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

	A	B	C	D	E	F
1	SCHEDULE OF ADDITIONAL TAX RECEIPTS					
2						
3						
4	Educational	5,311,189	8,504	5,302,685	5,429,945	5,421,441
5	Operations & Maintenance	1,210,341	2,053	1,208,288	1,310,722	1,308,669
6	Debt Services **	1,514,611	2,317	1,512,294	1,596,062	1,583,745
7	Transportation	240,988	381	240,607	243,439	243,058
8	Municipal Retirement/Social Security	231,220	355	230,865	226,585	226,230
9	Capital Improvements	0	0	0	0	0
10	Working Cash	9,629	4	9,625	2,815	2,811
11	Tort Immunity	19,666	37	19,629	23,430	23,383
12	Fire Prevention & Safety	782	1	781	491	491
13	Leasing Levy	1,565	2	1,563	1,417	1,415
14	Special Education	98,305	161	98,144	102,995	102,834
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	231,220	355	230,865	226,585	226,230
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	8,869,516	14,171	8,855,345	9,164,488	9,150,316
20						
21						
22						

* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.

** 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
SCHEDULE OF SHORT-TERM DEBT									
1	Description	Outstanding Beginning 07/01/09	Issued Through 06/30/10	Retired Through 06/30/10	Outstanding Ending 06/30/10				
2									
3									
4	Total Current Notes				0				
5	Educational Fund				0				
6	Operations & Maintenance Fund				0				
7	Debt Services - Construction				0				
8	Debt Services - Working Cash				0				
9	Debt Services - Refunding Bonds				0				
10	Transportation Fund				0				
11	Municipal Retirement/Social Security Fund				0				
12	Fire Prevention & Safety Fund				0				
13	Other - (Describe & Itemize)				0				
14	Total TAVs	0	0	0	0				
15	Educational Fund				0				
16	Operations & Maintenance Fund				0				
17	Debt Services - Construction				0				
18	Debt Services - Working Cash				0				
19	Debt Services - Refunding Bonds				0				
20	Transportation Fund				0				
21	Municipal Retirement/Social Security Fund				0				
22	Fire Prevention & Safety Fund				0				
23	Other - (Describe & Itemize)				0				
24	Total TAVs	0	0	0	0				
25	Total TFEs (Educational, Operations & Maintenance, & Transportation Funds)				0				
26	Total GSAAAs (All Funds)				0				
27	Total Other Short-Term Borrowing (Describe & Itemize)				0				
28					0				

SCHEDULE OF LONG-TERM DEBT										
29	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/09	Issued 7/1/09 thru 6/30/10	Difference With page 7, line 32	Retired 7/1/09 thru 6/30/10	Outstanding 6/30/10	Amount to be Provided for Payment on Long-Term Debt
30	2004 Building Bond	07/20/04	3,100,000	6	1,405,000			450,000	955,000	955,000
31	2002 Fire Prevention & Safety Bond	06/17/02	1,022,159	4	807,159			225,000	582,159	582,159
32	2003 Building Bond	01/07/03	9,292,272	6	7,405,494			394,755	7,010,739	6,574,282
33	2006 Building Bond	12/29/06	5,171,862	6	5,171,862			0	5,171,862	5,171,862
34	2007 Building Bond	02/01/07	751,769	6	751,769			0	751,769	751,769
35	2008 Building Bond	09/25/08	1,190,000	6	1,190,000			0	1,190,000	1,190,000
36	2008 Building Bond	07/22/08	798,439	6	798,439			0	798,439	798,439
37										
38										
39										
40	Other Long Term Debt:									
41	Bus Loans				459,808		12,238		472,046	472,046
42	EPA Loans				13,849		(9,284)		4,565	4,565
43	Land Purchase				108,371		(108,371)		0	0
44										
45										
46										
47										
48										
49										
50					18,108,551		(105,417)	1,069,755	16,934,379	16,497,922

* Each type of debt issued must be identified separately with the amount:
 4. Fire Prevent, Safety, Environmental and Energy Bonds
 5. Working Cash Fund Bonds
 6. Funding Bonds
 7. Other
 8. Other
 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
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1										
2										
3										
4										
5					10, 20, 40 or 50-1100		98,305			
6					10, 20, 40, 50 or 60-1500		34			0
7					10-1970					0
8					30 or 60-1983					1,917
9					10 or 20-3370					
10					--					
11					10, 20, 40 or 60-7200					
12						0	98,339		0	1,917
13										
14					10 or 50-1000					
15					20 or 60-2530					
16					10, 20, 40-2360-2370		98,339			1,917
17										
18					30-5200					
19					30-5300					
20					30-5400					0
21										
22					--					
23						0	98,339		0	1,917
24						0	(0)		0	0
25					714					
26					730					
27						0	(0)		0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES	
28	
29	
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:
31	Total Claims Payments:
32	Total Reserve Remaining:
33	Using the following categories, list all other Tort Immunity expenditures not
34	included in line 30 above. Include the total dollar amount for each category.
35	
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 61)
43	Legal Services
44	Principal and Interest on Tort Bonds
45	
46	
47	
48	

a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY10 as a result of existing (restricted) fund balances 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 other than Tort Immunity Fund (80).

b 55 ILCS 5/5-1006.7

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (DEVELOPING PER CAPITA TUITION CHANGE (PCTC) COMPUTATIONS) (2009-10)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>			<u>Amount</u>
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L113	Total Expenditures		\$	12,448,821
9	O&M	Expenditures 15-22, L149	Total Expenditures			2,008,955
10	DS	Expenditures 15-22, L167	Total Expenditures			1,461,073
11	TR	Expenditures 15-22, L203	Total Expenditures			1,376,445
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			500,667
13	TORT	Expenditures 15-22, L330	Total Expenditures			31,000
14				Total Expenditures	\$	17,826,961
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			85,010
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			0
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			16,434
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			0
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			0
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			1,072,882
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			263,153
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			580,434
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			1,069,755
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			142,064
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay			225,557
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			2,914
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			0
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			220
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						
76				Total Deductions	\$	3,468,423
77				Total Operating Expenses (Regular K-12)		14,358,538
78				9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 64-33, L12)		1,636,55
79				Estimated OEPP	\$	8,779.77

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OR PUPIL PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)					
2	<i>The schedule is completed for school districts only.</i>					
3						
4	<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>			<u>Amount</u>
5						
80	PER CAPITA TUITION CHARGE					
81						
82	LESS OFFSETTING RECEIPTS/REVENUES:					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		300,894
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		50,527
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		234,996
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)		44,847
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		19,415
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		403,691
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		0
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		20,388
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		5,184
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		1,917
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		725,639
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		22,935
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		7,527
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		239,079
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		136,000
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		3,045
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		310,159
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		7,058
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		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments		172,298
161	ED,O&M,M/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		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910	Learn & Serve America		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality		32,998
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		1,357
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)		1,955
172						
173				Total Allowance for PCTC Computation	\$	2,741,909
174				Net Operating Expense for PCTC Computation		11,626,629
175				Total Depreciation Allowance (from page 27, Col I)		1,120,266
176				Total Allowance for PCTC Computation		12,746,895
177				9 Mo ADA		1,636.55
178				Total Estimated PCTC	\$	7,788.88
179						

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2							
3							
4							
5	<p>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.</p>						
6							
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>			36,233			
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							
16							
17							
18							
19	Instruction	1000		8,248,324			8,248,324
20	Support Services:						
21	Pupil	2100		202,555		202,555	
22	Instructional Staff	2200		701,302		701,302	
23	General Admin.	2300		423,512		423,512	
24	School Admin	2400		1,146,957		1,146,957	
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0
27	Fiscal Services	2520	177,171	0	177,171	0	0
28	Oper. & Maint. Plant Services	2540		1,504,795	1,504,795	0	0
29	Pupil Transportation	2550		968,153	968,153	968,153	
30	Food Services	2560		581,015	581,015	581,015	
31	Internal Services	2570	0	0	0	0	0
32	Central:						
33	Direction of Central Spt. Srv.	2610		0	0	0	0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0	0	0
35	Information Services	2630		0	0	0	0
36	Staff Services	2640	0	0	0	0	0
37	Data Processing Services	2660	0	0	0	0	0
38	Other:	2900		0	0	0	0
39	Community Services	3000		0	0	0	0
40	Total		177,171	13,776,613	1,681,966	12,271,818	
41			Restricted Rate				Unrestricted Rate
42			Total Indirect Costs:	177,171			Total Indirect costs:
43			Total Direct Costs:	13,776,613			Total Direct Costs:
44			=	1.29%			=
45							13.71%

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

School District Name: North Boone C.U.S.D. 200
 RCDT Number: 04-004-2000-26

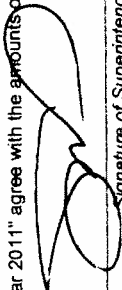
LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

Description	Funct. No.	Actual Expenditures, Fiscal Year 2010		Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	278,734		280,796		280,796
2. Special Area Administration Services	2330	0		0		0
3. Other Support Services - School Administration	2490	0		0		0
4. Direction of Business Support Services	2510	0	0	0	0	0
5. Internal Services	2570	0		0		0
6. Direction of Central Support Services	2610	0		0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.						
8. Totals		278,734	0	280,796	0	280,796
9. Percent Increase (Decrease) for FY 2011 (Budgeted) over FY 2010 (Actual)						1%

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.

10-14-10
 (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. Page 8, row 79: Prior period adjustment to adjust cash and fund balance for funds 10, 20, 30, 40, 50, 70, 80, and 90 for improper allocations in prior period.
2. Page 27, cell H14: Accumulated depreciation for 10 year equipment was \$3,064,082 as of June 30, 2009 per the prior year financial statements. Prior period adjustment of \$204,492 was required to correct errors in depreciation calculations in prior years which resulted in overstated accumulated depreciation. Adjusted accumulated depreciation balance as of July 1, 2009 is \$2,859,590.
3. Page 27, cell H15: Accumulated depreciation for 5 year equipment was \$1,684,149 as of June 30, 2009 per the prior year financial statements. Prior period adjustment of \$266,191 was required to correct errors in depreciation calculations in prior years which resulted in overstated accumulated depreciation. Adjusted accumulated depreciation balance as of July 1, 2009 is \$1,417,958.
4. A prior period adjustment to reclassify capital outlay expenditures in FY 2008 and FY 2009 related to building construction has been made. Related to 2008, building costs of \$55,326 have been transferred out of the Transportation Fund and into the Operations and Maintenance Fund. The transfer resulted in a net effect on fund balance of \$0. Related to 2009, building costs of \$765,919 have been transferred out of the Transportation Fund and into the Operations and Maintenance Fund. The transfer resulted in a net effect on fund balance of \$0.
5. Page 25, cells A31, B31, C31. In prior years a 1994 Building Bond with an issue date of 07/01/94 in the original issue amount of \$3,975,000 was reported on the Schedule of Long-Term Debt. It was determined that this bond was paid off with the proceeds of a 2004 Building Bond with an issue date of 07/20/2004 in the original issue amount of \$3,100,000. The prior year report reported the incorrect name, issuance date, and issuance amount of the outstanding bond. These items have been corrected in the current year.
6. Page 25, cell G42 in the amount of \$12,238 is the net amount of principal payments of \$142,064 and new debt issuance of \$154,302
7. See page 32-A for a reconciliation of state revenue.
8. See page 32-B for detailed itemization of required accounts.