

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

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

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

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>          (See instructions on inside of this page.)</p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>	
School District/Joint Agreement Number: <b>41-057-0090-26</b>				Name of Auditing Firm: <b>Schwalter &amp; Jabouri, P.C.</b>	
County Name: <b>Madison</b>				Name of Audit Supervisor: <b>James K. Torti, CPA, CFE</b>	
Name of School District/Joint Agreement: <b>Granite City CUSD 9</b>				Address: <b>11878 Gravois Road</b>	
Address: <b>1947 Adams Street</b>		<p align="center"><b><u>Filing Status:</u></b>  <b><u>Submit electronic AFR directly to ISBE</u></b></p> <p align="center"><b>Click on the Link to Submit:</b>  <a href="#">Send ISBE a File</a></p>		City: State: Zip Code: <b>Saint Louis MO 63127</b>	
City: <b>Granite City</b>				Phone Number: Fax Number: <b>314-849-4999 314-849-3486</b>	
Email Address: <b>dennis.burnett@gcsd9.net</b>				IL Registration Number: <b>066-003344</b>	
Zip Code: <b>62040</b>				Email Address: <a href="mailto:jtorti@sicpa.com">jtorti@sicpa.com</a>	
<p align="center"><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified  <input checked="" type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>				<p align="center"><b><u>A-133 Single Audit Status:</u></b></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any findings issued?</p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print): <b>Harry Briggs, Ph.D.</b>		Township Treasurer Name (type or print):		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <a href="mailto:harry.briggs@gcsd9.net">harry.briggs@gcsd9.net</a>		Email Address:		Email Address:	
Telephone: Fax Number: <b>618-451-5800 618-451-6135</b>		Telephone: Fax Number:		Telephone: Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

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

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**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

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

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

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

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

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

**Submit AFR Electronically**

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

[Attachment Manager Link](#)

**Note:** CD/Disk no longer accepted.

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

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

**Submit Paper Copy of AFR with Signatures**

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

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

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

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

\* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.

[Single Audit Act A-133](#)

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

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

One person failed to file an economic interest statement.

**Schwalter & Jabouri, P.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.*

*Signature*

10/14/2010

*mm/dd/yyyy*

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <b>2009</b>		Equalized Assessed Valuation (EAV):					538,130,440					
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.025500		+ 0.005000		+ 0.002000		= 0.032500		0.000500				
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	62,543,334		62,448,866		94,468		8,738,095						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		74,262,001										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		14,452,621								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	(Go to the following web site for reference to the Financial Profile)															
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>															
4																
5																
6																
7	<b>District Name:</b> Granite City CUSD 9															
8	<b>District Code:</b> 41-057-0090-26															
9	<b>County Name:</b> Madison															
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>															
12	Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80) Funds 10, 20, 40, 70 + (50 & 80 if negative) 8,738,095.00 0.142 <b>Score</b> 3															
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80) Funds 10, 20, 40, & 70, 61,595,733.00 <b>Weight</b> 0.35															
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73) Minus Funds 10 & 20 (947,601.00) <b>Value</b> 1.05															
15																
16	<b>2. Expenditures to Revenue Ratio:</b>															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 62,448,866.00 1.014 <b>Score</b> 3															
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80) Funds 10, 20, 40 & 70, 61,595,733.00 <b>Adjustment</b> 0															
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73) Minus Funds 10 & 20 (947,601.00) <b>Weight</b> 0.35															
20	Possible Adjustment: <b>Value</b> 1.05															
21																
22	<b>3. Days Cash on Hand:</b>															
23	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 8,738,095.00 50.37 <b>Score</b> 2															
24	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 173,469.07 <b>Weight</b> 0.10															
25																
26	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>															
27	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11) Funds 10, 20 & 40 0.00 100.00 <b>Score</b> 4															
28	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 14,865,853.41 <b>Weight</b> 0.10															
29																
30	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
31	Long-Term Debt Outstanding (P3, Cell H37) 14,452,621.00 80.53 <b>Score</b> 4															
32	Total Long-Term Debt Allowed (P3, Cell H31) 74,262,000.72 <b>Weight</b> 0.10															
33																
34	<b>Total Profile Score: 3.10 *</b>															
35																
36	<b>Estimated 2010 Financial Profile Designation: <u>REVIEW</u></b>															
37																
38																
39																
40																

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

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

1	A	B	C (10)	D (20)	E (30)	F (40)	G (50)	H (60)	I (70)	J (80)	K (90)
2	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,622,897	547,042	306,664	180,286	892,372		774,403	299,530	202,921
5	Investments	120	3,504,205	91,201	562	29,707	1,742,375		1,988,354	306	214,142
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		5,127,102	638,243	307,226	209,993	2,634,747	0	2,762,757	299,836	417,063
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	170,904								
39	Unreserved Fund Balance	730	4,956,198	638,243	307,226	209,993	2,634,747		2,762,757	299,836	417,063
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		5,127,102	638,243	307,226	209,993	2,634,747	0	2,762,757	299,836	417,063

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

1	A	B	L	M		N	
	ASSETS	Acct. #	Agency Fund	Account Groups		General Fixed Assets	General Long-Term Debt
2							
3	<b>CURRENT ASSETS (100)</b>						
4	Cash (Accounts 111 through 115) <sup>1</sup>		576,509				
5	Investments	120					
6	Taxes Receivable	130					
7	Interfund Receivables	140					
8	Intergovernmental Accounts Receivable	150					
9	Other Receivables	160					
10	Inventory	170					
11	Prepaid Items	180					
12	Other Current Assets (Describe & Itemize)	190					
13	<b>Total Current Assets</b>		<b>576,509</b>				
14	<b>CAPITAL ASSETS (200)</b>						
15	Works of Art & Historical Treasures	210					
16	Land	220		388,387			
17	Building & Building Improvements	230		49,133,952			
18	Site Improvements & Infrastructure	240					
19	Capitalized Equipment	250		14,936,452			
20	Construction in Progress	260					
21	Amount Available in Debt Service Funds	340				307,226	
22	Amount to be Provided for Payment on Long-Term Debt	350				14,145,395	
23	<b>Total Capital Assets</b>			<b>64,458,791</b>		<b>14,452,621</b>	
24	<b>CURRENT LIABILITIES (400)</b>						
25	Interfund Payables	410					
26	Intergovernmental Accounts Payable	420					
27	Other Payables	430					
28	Contracts Payable	440					
29	Loans Payable	460					
30	Salaries & Benefits Payable	470					
31	Payroll Deductions & Withholdings	480					
32	Deferred Revenues & Other Current Liabilities	490					
33	Due to Activity Fund Organizations	493	576,509				
34	<b>Total Current Liabilities</b>		<b>576,509</b>				
35	<b>LONG-TERM LIABILITIES (500)</b>						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511				14,452,621	
37	<b>Total Long-Term Liabilities</b>					<b>14,452,621</b>	
38	Reserved Fund Balance	714					
39	Unreserved Fund Balance	730					
40	Investment in General Fixed Assets			64,458,791			
41	<b>Total Liabilities and Fund Balance</b>		<b>576,509</b>	<b>64,458,791</b>		<b>14,452,621</b>	

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 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	<b>RECEIPTS/REVENUES</b>										
4	Local Sources	1000	22,006,234	3,845,262	1,568,796	1,621,512	2,566,075	0	301,879	1,427,047	293,347
5	Flow-Through Receipts/Revenues from One District to Another District	2000	79,262	0		0	0				
6	State Sources	3000	19,838,992	1,246,646	0	2,400,230	0	0	0	0	0
7	Federal Sources	4000	11,203,317	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		<b>53,127,805</b>	<b>5,091,908</b>	<b>1,568,796</b>	<b>4,021,742</b>	<b>2,566,075</b>	<b>0</b>	<b>301,879</b>	<b>1,427,047</b>	<b>293,347</b>
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998									
10	<b>Total Receipts/Revenues</b>		<b>53,127,805</b>	<b>5,091,908</b>	<b>1,568,796</b>	<b>4,021,742</b>	<b>2,566,075</b>	<b>0</b>	<b>301,879</b>	<b>1,427,047</b>	<b>293,347</b>
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	37,427,850				554,428				
13	Support Services	2000	15,932,109	3,531,977		4,128,176	1,463,626	134,495		1,384,710	237,186
14	Community Services	3000	322,959	0		0	1,464				
15	Payments to Other Districts & Governmental Units	4000	1,105,795	0	0	0	0	0			0
16	Debt Service	5000	0	0	8,326,390	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		<b>54,788,713</b>	<b>3,531,977</b>	<b>8,326,390</b>	<b>4,128,176</b>	<b>2,019,518</b>	<b>134,495</b>		<b>1,384,710</b>	<b>237,186</b>
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		<b>54,788,713</b>	<b>3,531,977</b>	<b>8,326,390</b>	<b>4,128,176</b>	<b>2,019,518</b>	<b>134,495</b>		<b>1,384,710</b>	<b>237,186</b>
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		<b>(1,660,908)</b>	<b>1,559,931</b>	<b>(6,757,594)</b>	<b>(106,434)</b>	<b>546,557</b>	<b>(134,495)</b>	<b>301,879</b>	<b>42,337</b>	<b>56,161</b>
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment or Abatement of the Working Cash Fund	7110									
25	Transfer of Working Cash Fund Interest	7120									
26	Transfer Among Funds	7130									
27	Transfer of Interest	7140									
28	Transfer from Capital Project Fund to O&M Fund	7150									
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund <sup>4</sup>	7160									
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>4</sup>	7170									
31	<b>SALE OF BONDS (7200)</b>										
32	Principal on Bonds Sold	7210			6,250,000						
33	Premium on Bonds Sold	7220									
34	Accrued Interest on Bonds Sold	7230									
35	Sale or Compensation for Fixed Assets <sup>5</sup>	7300		21,491							
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			813,106						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800						134,495			
41	ISBE Loan Proceeds	7900									
42	Other Sources Not Classified Elsewhere	7990									
43	<b>Total Other Sources of Funds</b>		<b>0</b>	<b>21,491</b>	<b>7,063,106</b>	<b>0</b>	<b>0</b>	<b>134,495</b>	<b>0</b>	<b>0</b>	<b>0</b>



**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 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
44	<b>OTHER USES OF FUNDS (8000)</b>										
45	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
46	Abolishment or Abatement of the Working Cash Fund	8110							0		
47	Transfer of Working Cash Fund Interest	8120							0		
48	Transfer Among Funds	8130									
49	Transfer of Interest	8140									
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									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		813,106							
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		134,495							
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	<b>Total Other Uses of Funds</b>		0	947,601	0	0	0	0	0	0	0
76	<b>Total Other Sources/Uses of Funds <sup>6</sup></b>		0	(926,110)	7,063,106	0	0	134,495	0	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(1,660,908)	633,821	305,512	(106,434)	546,557	0	301,879	42,337	56,161
78	<b>Fund Balances - July 1, 2009</b>		6,788,010	4,422	1,714	316,427	2,088,190		2,460,878	257,499	360,902
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
80	<b>Fund Balances - June 30, 2010</b>		5,127,102	638,243	307,226	209,993	2,634,747	0	2,762,757	299,836	417,063

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		14,761,681	2,894,445	1,557,759	1,157,783	970,069		289,452	1,409,686	289,452
6	Leasing Purposes Levy <sup>8</sup>	1130	289,452								
7	Special Education Purposes Levy	1140	231,560								
8	FICA/Medicare Only Purposes Levies	1150					555,105				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>15,282,693</b>	<b>2,894,445</b>	<b>1,557,759</b>	<b>1,157,783</b>	<b>1,525,174</b>	<b>0</b>	<b>289,452</b>	<b>1,409,686</b>	<b>289,452</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	29,776	5,639	3,036	2,256	2,972		564	2,747	564
15	Payments from Local Housing Authorities	1220	16,953	3,211	1,714	1,284	1,692		321	1,554	321
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	4,661,630	691,114		406,538	1,016,344				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	490	93	50	37	49		9	45	9
18	<b>Total Payments in Lieu of Taxes</b>		<b>4,708,849</b>	<b>700,057</b>	<b>4,800</b>	<b>410,115</b>	<b>1,021,057</b>	<b>0</b>	<b>894</b>	<b>4,346</b>	<b>894</b>
19	<b>TUITION</b>										
20	Regular - Tuition from Pupils or Parents (In State)	1311	7,037								
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	39,902								
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	619,516								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>666,455</b>								
41	<b>TRANSPORTATION FEES</b>										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				19,380					
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				11,928					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				3,718					
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					35,026					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	102,275	2,276	6,237	11,021	14,618		10,541	8,216	2,009
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		102,275	2,276	6,237	11,021	14,618	0	10,541	8,216	2,009
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	459,006								
70	Sales to Pupils - Breakfast	1612	134,927								
71	Sales to Pupils - A la Carte	1613	118,763								
72	Sales to Pupils - Other (Describe & Itemize)	1614	90,580								
73	Sales to Adults	1620	21,942								
74	Other Food Service (Describe & Itemize)	1690	12,206								
75	<b>Total Food Service</b>		837,424								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	43,861								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	22,756								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		66,617	0							
83	<b>TEXTBOOK INCOME</b>										
84	Rentals - Regular Textbooks	1811	78,536								
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	9,063								
93	<b>Total Textbook Income</b>		87,599								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		46,116							
96	Contributions and Donations from Private Sources	1920	3,044	11,075							
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960	52,354	9,916		3,966	5,226		992	4,799	992
101	Drivers' Education Fees	1970									

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
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992	140,791								
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	58,133	181,377		3,601					
108	<b>Total Other Revenue from Local Sources</b>		254,322	248,484	0	7,567	5,226	0	992	4,799	992
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	22,006,234	3,845,262	1,568,796	1,621,512	2,566,075	0	301,879	1,427,047	293,347
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>											
111	Flow-through Revenue from State Sources	2100	2,727								
112	Flow-through Revenue from Federal Sources	2200	76,535								
113	Other Flow-Through (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	79,262	0		0	0				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>											
<b>UNRESTRICTED GRANTS-IN-AID</b>											
117	General State Aid- Sec. 18-8.05	3001	15,131,900	1,246,646							
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	<b>Total Unrestricted Grants-In-Aid</b>		15,131,900	1,246,646	0	0	0	0		0	0
<b>RESTRICTED GRANTS-IN-AID</b>											
<b>SPECIAL EDUCATION</b>											
124	Special Education - Private Facility Tuition	3100	1,032,207								
125	Special Education - Extraordinary	3105	1,147,518								
126	Special Education - Personnel	3110	1,111,228								
127	Special Education - Orphanage - Individual	3120	169,150								
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		3,460,103	0		0					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>											
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	51,743								
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	<b>Total Career and Technical Education</b>		51,743	0			0				
<b>BILINGUAL EDUCATION</b>											
142	Bilingual Ed - Downstate - TPI and TBE	3305	26,884								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Ed</b>		26,884				0				
145	State Free Lunch & Breakfast	3360	69,913								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	43,261								
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	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500				912,882					
152	Transportation - Special Education	3510				1,487,348					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		2,400,230	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	41,093								
158	Early Childhood - Block Grant	3705	738,185								
159	Reading Improvement Block Grant	3715	246,106								
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	29,804								
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	<b>Total Restricted Grants-In-Aid</b>		4,707,092	0	0	2,400,230	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	3000	19,838,992	1,246,646	0	2,400,230	0	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	1,427,210								
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	401,497								
197	Summer Food Service Admin/Program	4225	17,754								
198	Child & Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		1,846,461				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	2,183,172								
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	<b>Total Title I</b>		2,183,172	0		0	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	26,153								
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		26,153	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	53,010								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	1,163,494								
221	Fed - Spec Education - IDEA - Room & Board	4625	23,743								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal - Special Education</b>		1,240,247	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770	1,235								
227	CTE - Other (Describe & Itemize)	4799	59,362								
228	<b>Total CTE - Perkins</b>		60,597	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850	2,743,635								
231	ARRA - Title I - Low Income	4851	598,198								
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	1,133								
237	ARRA - IDEA - Part B - Flow-Through	4857	348,839								
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862	9,595								
241	ARRA - Child Nutrition Equipment Assistance	4863	21,364								
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	907,043								
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	<b>Total Stimulus Programs</b>		4,629,807	0	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									
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	284,935								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991									
269	Medicaid Matching Funds - Fee-for-Service Program	4992	909,000								
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	22,945								
271	<b>Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State</b>		11,203,317	0	0	0	0	0		0	0
272	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	11,203,317	0	0	0	0	0	0	0	0
273	<b>Total Direct Receipts/Revenues</b>		53,127,805	5,091,908	1,568,796	4,021,742	2,566,075	0	301,879	1,427,047	293,347

**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	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
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	15,978,407	4,683,528	13,270	557,507	9,598	2,386			21,244,696	21,676,000
6	Pre-K Programs	1125									0	
7	Special Education Programs (Functions 1200-1220)	1200	4,663,556	1,478,605	146,462	165,666	37,734	466	18,322		6,510,811	9,225,000
8	Special Education Programs Pre-K	1225									0	
9	Remedial and Supplemental Programs K-12	1250	1,150,240	483,068	46,939	243,786	16,077				1,940,110	1,432,000
10	Remedial and Supplemental Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300									0	
12	CTE Programs	1400	884,167	234,167	12,859	181,105	73,488	1,792	1,401		1,388,979	1,497,168
13	Interscholastic Programs	1500	1,079,948	206,519	124,679	177,804	28,456	24,903			1,642,309	1,944,000
14	Summer School Programs	1600	163,874	20,250	241	1,545					185,910	189,250
15	Gifted Programs	1650	72,569	19,025	392	2,002					93,988	
16	Driver's Education Programs	1700	166,388	46,188	2,730						215,306	
17	Bilingual Programs	1800	65,421	15,716							81,137	
18	Truant Alternative & Optional Programs	1900	40,425	14,116	3,454			759,693			817,688	751,500
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						3,306,916			3,306,916	
22	Special Education Programs Pre-K - Tuition	1913									0	
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
25	Adult/Continuing Education Programs - Private Tuition	1916									0	
26	CTE Programs - Private Tuition	1917									0	
27	Interscholastic Programs - Private Tuition	1918									0	
28	Summer School Programs - Private Tuition	1919									0	
29	Gifted Programs - Private Tuition	1920									0	
30	Bilingual Programs - Private Tuition	1921									0	
31	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
32	<b>Total Instruction</b> <sup>10</sup>	<b>1000</b>	<b>24,264,995</b>	<b>7,201,182</b>	<b>351,026</b>	<b>1,329,415</b>	<b>165,353</b>	<b>4,096,156</b>	<b>19,723</b>	<b>0</b>	<b>37,427,850</b>	<b>36,714,918</b>
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110	436,085	139,006	650	2,851					578,592	547,000
36	Guidance Services	2120	308,941	92,956	1,805	1,280	5,130				410,112	504,500
37	Health Services	2130	417,019	106,987	45,546	17,619		966			588,137	682,000
38	Psychological Services	2140	5,225	691							5,916	
39	Speech Pathology & Audiology Services	2150	537,645	127,872	589	2,450	16,036				684,592	673,600
40	Other Support Services - Pupils (Describe & Itemize)	2190	181,884	1,270	17,907			1,010			202,071	186,500
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,886,799</b>	<b>468,782</b>	<b>66,497</b>	<b>24,200</b>	<b>21,166</b>	<b>1,976</b>	<b>0</b>	<b>0</b>	<b>2,469,420</b>	<b>2,593,600</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	475,709	186,077	141,714	6,703		1,946			812,149	782,159
44	Educational Media Services	2220	139,357	25,556	177,553	48,790		180	2,572		394,008	369,998
45	Assessment & Testing	2230									0	
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>615,066</b>	<b>211,633</b>	<b>319,267</b>	<b>55,493</b>	<b>0</b>	<b>2,126</b>	<b>2,572</b>	<b>0</b>	<b>1,206,157</b>	<b>1,152,157</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310	68,429	14,638	45,475	7,984		100,883			237,409	172,200
49	Executive Administration Services	2320	216,222	29,619	13,436	4,202		263			263,742	254,500
50	Special Area Administration Services	2330	239,690	114,888	3,111	4,233					361,922	228,000
51	Tort Immunity Services	2360 - 2370									0	
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>524,341</b>	<b>159,145</b>	<b>62,022</b>	<b>16,419</b>	<b>0</b>	<b>101,146</b>	<b>0</b>	<b>0</b>	<b>863,073</b>	<b>654,700</b>



**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	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
53	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54	Office of the Principal Services	2410	2,468,998	479,168	42,763	3,764		2,114			2,996,807	3,143,000
55	Other Support Services - School Admin (Describe & Itemize)	2490	44,527	7,335							51,862	66,500
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,513,525</b>	<b>486,503</b>	<b>42,763</b>	<b>3,764</b>	<b>0</b>	<b>2,114</b>	<b>0</b>	<b>0</b>	<b>3,048,669</b>	<b>3,209,500</b>
57	<b>SUPPORT SERVICES - BUSINESS</b>											
58	Direction of Business Support Services	2510	129,115	19,521	(538)	256		880			149,234	151,000
59	Fiscal Services	2520	120,633	20,919	99,913	15,920		375			257,760	261,250
60	Operation & Maintenance of Plant Services	2540	2,098,888	347,432	139,424	243,786					2,829,530	2,974,000
61	Pupil Transportation Services	2550		6	300	1,576					1,882	
62	Food Services	2560	1,641,581	359,650	5,446	1,086,733	161,302	3,811	21,053		3,279,576	3,050,000
63	Internal Services	2570	143,276	24,931	(43)						168,164	173,000
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>4,133,493</b>	<b>772,459</b>	<b>244,502</b>	<b>1,348,271</b>	<b>161,302</b>	<b>5,066</b>	<b>21,053</b>	<b>0</b>	<b>6,686,146</b>	<b>6,609,250</b>
65	<b>SUPPORT SERVICES - CENTRAL</b>											
66	Direction of Central Support Services	2610									0	
67	Planning, Research, Development, & Evaluation Services	2620									0	
68	Information Services	2630									0	
69	Staff Services	2640	276,096	53,409	30,216	13,274		260			373,255	361,000
70	Data Processing Services	2660	449,690	78,998	198,560	336,819	148,862		71,424		1,284,353	1,141,000
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>725,786</b>	<b>132,407</b>	<b>228,776</b>	<b>350,093</b>	<b>148,862</b>	<b>260</b>	<b>71,424</b>	<b>0</b>	<b>1,657,608</b>	<b>1,502,000</b>
72	Other Support Services (Describe & Itemize)	2900	860			176					1,036	
73	<b>Total Support Services</b>	<b>2000</b>	<b>10,399,870</b>	<b>2,230,929</b>	<b>963,827</b>	<b>1,798,416</b>	<b>331,330</b>	<b>112,688</b>	<b>95,049</b>	<b>0</b>	<b>15,932,109</b>	<b>15,721,207</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>152,470</b>	<b>37,675</b>	<b>5,623</b>	<b>11,798</b>		<b>115,393</b>			<b>322,959</b>	
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
76	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
77	Payments for Regular Programs	4110			900						900	1,000
78	Payments for Special Education Programs	4120			320,633			699,291			1,019,924	890,000
79	Payments for Adult/Continuing Education Programs	4130			56,381						56,381	
80	Payments for CTE Programs	4140									0	
81	Payments for Community College Programs	4170									0	
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	108,000
83	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>			<b>377,914</b>			<b>699,291</b>			<b>1,077,205</b>	<b>999,000</b>
84	Payments for Regular Programs - Tuition	4210									0	
85	Payments for Special Education Programs - Tuition	4220									0	
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
87	Payments for CTE Programs - Tuition	4240									0	
88	Payments for Community College Programs - Tuition	4270									0	
89	Payments for Other Programs - Tuition	4280						28,590			28,590	
90	Other Payments to In-State Govt Units	4290									0	
91	<b>Total Payments to Other District &amp; Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>28,590</b>			<b>28,590</b>	<b>0</b>
92	Payments for Regular Programs - Transfers	4310									0	
93	Payments for Special Education Programs - Transfers	4320									0	
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
95	Payments for CTE Programs - Transfers	4340									0	
96	Payments for Community College Program - Transfers	4370									0	
97	Payments for Other Programs - Transfers	4380									0	
98	Other Payments to In-State Govt Units - Transfers	4390									0	
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			377,914			727,881			1,105,795	999,000
102	<b>DEBT SERVICES (ED)</b>											
103	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
104	Tax Anticipation Warrants	5110									0	
105	Tax Anticipation Notes	5120									0	
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
107	State Aid Anticipation Certificates	5140									0	
108	Other Interest on Short-Term Debt	5150									0	
109	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200									0	
111	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
113	<b>Total Direct Disbursements/Expenditures</b>		34,817,335	9,469,786	1,698,390	3,139,629	496,683	5,052,118	114,772	0	54,788,713	53,435,125
114	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,660,908)	
115												
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
117	<b>SUPPORT SERVICES (O&amp;M)</b>											
118	<b>SUPPORT SERVICES - PUPILS</b>											
119	Other Support Services - Pupils (Describe & Itemize)	2190									0	
120	<b>SUPPORT SERVICES - BUSINESS</b>											
121	Direction of Business Support Services	2510	49,206	5,547							54,753	54,600
122	Facilities Acquisition & Construction Services	2530			3,327	1,863					5,190	77,000
123	Operation & Maintenance of Plant Services	2540	1,602,534	252,900	294,791	1,199,674	105,379	4,258	12,498		3,472,034	3,750,000
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,651,740</b>	<b>258,447</b>	<b>298,118</b>	<b>1,201,537</b>	<b>105,379</b>	<b>4,258</b>	<b>12,498</b>	<b>0</b>	<b>3,531,977</b>	<b>3,881,600</b>
127	Other Support Services (Describe & Itemize)	2900									0	
128	<b>Total Support Services</b>	<b>2000</b>	<b>1,651,740</b>	<b>258,447</b>	<b>298,118</b>	<b>1,201,537</b>	<b>105,379</b>	<b>4,258</b>	<b>12,498</b>	<b>0</b>	<b>3,531,977</b>	<b>3,881,600</b>
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>											
131	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
132	Payments for Special Education Programs	4120									0	
133	Payments for CTE Programs	4140									0	
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
135	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400									0	
137	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
138	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
139	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
140	Tax Anticipation Warrants	5110									0	
141	Tax Anticipation Notes	5120									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 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	
143	State Aid Anticipation Certificates	5140									0	
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
146	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
147	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
148	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
149	<b>Total Direct Disbursements/Expenditures</b>		1,651,740	258,447	298,118	1,201,537	105,379	4,258	12,498	0	3,531,977	3,881,600
150	<b>Excess (Deficiency) of Receipts/Revenues\Over</b>										1,559,931	
151												
152	<b>30 - DEBT SERVICES (DS)</b>											
153	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0	
154	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
155	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
156	Tax Anticipation Warrants	5110									0	
157	Tax Anticipation Notes	5120									0	
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
159	State Aid Anticipation Certificates	5140									0	
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
161	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
162	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						313,272			313,272	430,000
163	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						7,931,655			7,931,655	1,790,000
164	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						81,463			81,463	600
165	<b>Total Debt Services</b>	<b>5000</b>						8,326,390			8,326,390	2,220,600
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										
167	<b>Total Disbursements/ Expenditures</b>							8,326,390			8,326,390	2,220,600
168	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(6,757,594)	
169												
170	<b>40 - TRANSPORTATION FUND (TR)</b>											
171	<b>SUPPORT SERVICES (TR)</b>											
172	<b>SUPPORT SERVICES - PUPILS</b>											
173	Other Support Services - Pupils (Describe & Itemize)	2190									0	
174	<b>SUPPORT SERVICES - BUSINESS</b>											
175	Pupil Transportation Services	2550	27,614	1,480	4,085,920	13,162					4,128,176	4,178,800
176	Other Support Services (Describe & Itemize)	2900									0	
177	<b>Total Support Services</b>	<b>2000</b>	27,614	1,480	4,085,920	13,162	0	0	0	0	4,128,176	4,178,800
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	
179	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>											
180	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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	

**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
187	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
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	<b>DEBT SERVICES (TR)</b>											
191	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>											
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
201	Total Debt Services							0			0	0
202	<b>PROVISION FOR CONTINGENCIES (TR)</b>											
203	Total Disbursements/ Expenditures		27,614	1,480	4,085,920	13,162	0	0	0	0	4,128,176	4,178,800
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(106,434)	
205	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
206	<b>INSTRUCTION (MR/SS)</b>											
207	Regular Programs	1100		242,300							242,300	251,155
209	Pre-K Programs	1125									0	
210	Special Education Programs (Functions 1200-1220)	1200		231,740							231,740	258,705
211	Special Education Programs - Pre-K	1225									0	
212	Remedial and Supplemental Programs - K-12	1250		25,680							25,680	
213	Remedial and Supplemental Programs - Pre-K	1275									0	
214	Adult/Continuing Education Programs	1300									0	
215	CTE Programs	1400		12,197							12,197	12,250
216	Interscholastic Programs	1500		30,355							30,355	34,155
217	Summer School Programs	1600		4,259							4,259	1,750
218	Gifted Programs	1650		6							6	1,400
219	Driver's Education Programs	1700									0	
220	Bilingual Programs	1800		933							933	
221	Truants' Alternative & Optional Programs	1900		6,958							6,958	
222	Total Instruction	1000		554,428							554,428	559,415
223	<b>SUPPORT SERVICES (MR/SS)</b>											
224	<b>SUPPORT SERVICES - PUPILS</b>											
225	Attendance & Social Work Services	2110		15,978							15,978	14,500
226	Guidance Services	2120		24,125							24,125	27,200
227	Health Services	2130		73,765							73,765	75,200
228	Psychological Services	2140		4,165							4,165	4,100
229	Speech Pathology & Audiology Services	2150		7,808							7,808	7,750
230	Other Support Services - Pupils (Describe & Itemize)	2190		14,064							14,064	12,100
231	Total Support Services - Pupils	2100		139,905							139,905	140,850

**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
232	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
233	Improvement of Instruction Services	2210		20,829							20,829	25,300
234	Educational Media Services	2220		11,738							11,738	12,600
235	Assessment & Testing	2230									0	
236	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>32,567</b>							<b>32,567</b>	<b>37,900</b>
237	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
238	Board of Education Services	2310		12,191							12,191	13,250
239	Executive Administration Services	2320		10,630							10,630	11,300
240	Service Area Administrative Services	2330		43,400							43,400	50,100
241	Claims Paid from Self Insurance Fund	2361									0	
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
243	Unemployment Insurance Payments	2363									0	
244	Insurance Payments (Regular or Self-Insurance)	2364									0	
245	Risk Management and Claims Services Payments	2365									0	
246	Judgment and Settlements	2366									0	
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
248	Reciprocal Insurance Payments	2368									0	
249	Legal Services	2369									0	
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>66,221</b>							<b>66,221</b>	<b>74,650</b>
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		156,788							156,788	173,500
253	Other Support Services - School Administration (Describe & Itemize)	2490		381							381	600
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>157,169</b>							<b>157,169</b>	<b>174,100</b>
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510		10,509							10,509	11,350
257	Fiscal Services	2520		21,166							21,166	29,000
258	Facilities Acquisition & Construction Services	2530		634,433							634,433	
259	Operation & Maintenance of Plant Services	2540		3,413							3,413	703,000
260	Pupil Transportation Services	2550		282,272							282,272	3,500
261	Food Services	2560		25,112							25,112	289,000
262	Internal Services	2570									0	28,200
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>976,905</b>							<b>976,905</b>	<b>1,064,050</b>
264	<b>SUPPORT SERVICES - CENTRAL</b>											
265	Direction of Central Support Services	2610									0	
266	Planning, Research, Development, & Evaluation Services	2620									0	
267	Information Services	2630									0	
268	Staff Services	2640		27,151							27,151	29,200
269	Data Processing Services	2660		63,642							63,642	54,200
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>90,793</b>							<b>90,793</b>	<b>83,400</b>
271	Other Support Services (Describe & Itemize)	2900		66							66	150
272	<b>Total Support Services</b>	<b>2000</b>		<b>1,463,626</b>							<b>1,463,626</b>	<b>1,575,100</b>
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>1,464</b>							<b>1,464</b>	<b>1,600</b>
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
275	Payments for Special Education Programs	4120									0	
276	Payments for CTE Programs	4140									0	
277	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>

**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
278	<b>DEBT SERVICES (MR/SS)</b>											
279	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
280	Tax Anticipation Warrants	5110									0	
281	Tax Anticipation Notes	5120									0	
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
283	State Aid Anticipation Certificates	5140									0	
284	Other (Describe & Itemize)	5150									0	
285	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
287	<b>Total Disbursements/Expenditures</b>			2,019,518				0			2,019,518	2,136,115
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										546,557	
289												
290	<b>60 - CAPITAL PROJECTS (CP)</b>											
291	<b>SUPPORT SERVICES (CP)</b>											
292	<b>SUPPORT SERVICES - BUSINESS</b>											
293	Facilities Acquisition and Construction Services	2530			1,123		20,430				21,553	
294	Other Support Services (Describe & Itemize)	2900					112,942				112,942	
295	<b>Total Support Services</b>	<b>2000</b>	0	0	1,123	0	133,372	0	0	0	134,495	0
296	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
297	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
298	Payments to Other Govt Units (In-State)	4100									0	
299	Payments for Special Education Programs	4120									0	
300	Payments for CTE Programs	4140									0	
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
302	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
303	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
304	<b>Total Disbursements/ Expenditures</b>		0	0	1,123	0	133,372	0	0	0	134,495	0
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(134,495)	
306												
307	<b>70 - WORKING CASH (WC)</b>											
308												
309	<b>80 - TORT FUND (TF)</b>											
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
311	Claims Paid from Self Insurance Fund	2361									0	
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362			572,597						572,597	
313	Unemployment Insurance Payments	2363			29,526						29,526	750,000
314	Insurance Payments (Regular or Self-Insurance)	2364			342,780						342,780	25,000
315	Risk Management and Claims Services Payments	2365									0	400,000
316	Judgment and Settlements	2366						937			937	
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
318	Reciprocal Insurance Payments	2368									0	
319	Legal Services	2369			156,397						156,397	25,000
320	Property Insurance (Buildings & Grounds)	2371			197,064						197,064	
321	Vehicle Insurance (Transportation)	2372			85,409						85,409	
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	1,383,773	0	0	937	0	0	1,384,710	1,200,000

**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	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
323	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
324	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
325	Tax Anticipation Warrants	5110									0	
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
327	Other Interest or Short-Term Debt	5150									0	
328	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
329	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
330	<b>Total Disbursements/Expenditures</b>		0	0	1,383,773	0	0	937	0	0	1,384,710	1,200,000
331	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										42,337	
332												
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
334	<b>SUPPORT SERVICES (FP&amp;S)</b>											
335	<b>SUPPORT SERVICES - BUSINESS</b>											
336	Facilities Acquisition & Construction Services	2530			25,260	9,293					34,553	250,000
337	Operation & Maintenance of Plant Services	2540					202,633				202,633	
338	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	25,260	9,293	202,633	0	0	0	237,186	250,000
339	Other Support Services (Describe & Itemize)	2900									0	
340	<b>Total Support Services</b>	<b>2000</b>	0	0	25,260	9,293	202,633	0	0	0	237,186	250,000
341	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
343	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0	0
344	<b>DEBT SERVICES (FP&amp;S)</b>											
345	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
346	Tax Anticipation Warrants	5110									0	
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
349	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
350	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									0	
351	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
352	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
353	<b>Total Disbursements/Expenditures</b>		0	0	25,260	9,293	202,633	0	0	0	237,186	250,000
354	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										56,161	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>District's Accounting Basis is CASH</i>		---RECEIPTS---	---DISBURSEMENTS---								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2009		0									
5	ARRA - General State Aid	4850	2,743,635	2,743,635								2,743,635
6	ARRA - Title I Low Income	4851	598,198	79,349	17,552	70,847	234,586					402,334
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	1,133	3,527	504							4,031
12	ARRA - IDEA Part B Flow Through	4857	348,839	618,744	363,491	21,773	45,441	133,471	21,053			1,203,973
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	9,595			9,595						9,595
16	ARRA - Child Nutrition Equipment Assistance	4863	21,364					21,364				21,364
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	907,043	672,733	234,309							907,042
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	<b>Total ARRA Programs</b>		<b>4,629,807</b>	<b>4,117,988</b>	<b>615,856</b>	<b>102,215</b>	<b>280,027</b>	<b>154,835</b>	<b>21,053</b>	<b>0</b>		<b>5,291,974</b>
35	<b>Ending Balance June 30, 2010</b>		<b>(662,167)</b>									
36	<p><b>1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 &amp; 4870, line 23) used for the following non-allowable purposes:</b></p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p> <p><b>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:</b> _____</p>											
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												
47												
48												
49												
50												
51												
52												
53												
54												
55												
56												



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b>	<b>Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2009 Levy)</b>	<b>Taxes Received (from 2008 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2009 Levy)</b>	<b>Estimated Taxes Due (from the 2009 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	14,761,681	1,230,490	13,531,191	12,354,613	11,124,123
5	Operations & Maintenance	2,894,445	241,272	2,653,173	2,422,474	2,181,202
6	Debt Services **	1,557,759	141,483	1,416,276	1,420,538	1,279,055
7	Transportation	1,157,783	96,509	1,061,274	968,989	872,480
8	Municipal Retirement/Social Security	970,069	80,731	889,338	810,559	729,828
9	Capital Improvements	0	0	0	0	0
10	Working Cash	289,452	24,128	265,324	242,247	218,119
11	Tort Immunity	1,409,686	125,558	1,284,128	1,260,655	1,135,097
12	Fire Prevention & Safety	289,452	24,128	265,324	242,247	218,119
13	Leasing Levy	289,452	24,128	265,324	242,247	218,119
14	Special Education	231,560	19,301	212,259	193,799	174,498
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	555,105	46,228	508,877	464,145	417,917
17	Summer School	0	0	0		0
18	Other (Describe & Itemize)	0	0	0		0
19	<b>Totals</b>	<b>24,406,444</b>	<b>2,053,956</b>	<b>22,352,488</b>	<b>20,622,513</b>	<b>18,568,557</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description	Outstanding Beginning 07/01/09	Issued 07/01/09 Through 06/30/10	Retired 07/01/09 Through 06/30/10	Outstanding Ending 06/30/10					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	Total CPPRT Notes				0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	Total GSAACs (All Funds)				0					
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	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	2003 General Obligation Refunding	04/16/03	10,740,000	3	5,370,000			5,370,000	0	0
32	2003A QZAB Debt Certificates	05/13/03	1,200,000	7	590,712			65,635	525,077	217,851
33	2003 QZAB Debt Certificates	04/15/03	1,648,387	7	811,385			90,154	721,231	721,231
34	2003B Debt Certificates	07/09/03	5,000,000	8	3,165,000			345,000	2,820,000	2,820,000
35	2005 QZAB Debt Certificates	12/01/05	1,551,299	7	683,468			170,866	512,602	512,602
36	2006 General Obligation Bonds	07/13/06	1,000,000	4	800,000			800,000	0	0
37	2009 General Obligation Refunding	11/04/09	6,250,000	3	0	6,250,000		1,090,000	5,160,000	5,160,000
38	Compensated Absences	N/A		9			4,713,711		4,713,711	4,713,711
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49									0	
50			27,389,686		11,420,565	6,250,000	4,713,711	7,931,655	14,452,621	14,145,395
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	Qualified Zone Academy Bonds _____						
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other	Debt Certificates _____						
54	3. Refunding Bonds	6. Building Bonds	9. Other	Compensated Absences _____						

**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	
<b>1</b>	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
<b>2</b>	<b>Description</b>		<b>Account No</b>		<b>Tort Immunity<sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes<sup>b</sup></b>	<b>Driver Education</b>			
<b>3</b>	<b>Cash Basis Fund Balance as of July 1, 2009</b>											
<b>4</b>	<b>RECEIPTS:</b>											
<b>5</b>	Ad Valorem Taxes Received by District		10, 20, 40 or 50-1100			231,560						
<b>6</b>	Earnings on Investments		10, 20, 40, 50 or 60-1500									
<b>7</b>	Drivers' Education Fees		10-1970							0		
<b>8</b>	School Facility Occupation Tax Proceeds		30 or 60-1983					0				
<b>9</b>	Driver Education		10 or 20-3370							43,261		
<b>10</b>	Other Receipts (Describe & Itemize on tab "Itemization 32")		--									
<b>11</b>	Sale of Bonds		10, 20, 40 or 60-7200									
<b>12</b>	<b>Total Receipts</b>				<b>0</b>	<b>231,560</b>	<b>0</b>	<b>0</b>		<b>43,261</b>		
<b>13</b>	<b>DISBURSEMENTS:</b>											
<b>14</b>	Instruction		10 or 50-1000			231,560					43,261	
<b>15</b>	Facilities Acquisition & Construction Services		20 or 60-2530									
<b>16</b>	Tort Immunity Services		10, 20, 40-2360-2370									
<b>17</b>	<b>DEBT SERVICE</b>											
<b>18</b>	Debt Services - Interest on Long-Term Debt		30-5200									
<b>19</b>	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)		30-5300									
<b>20</b>	Debt Services Other (Describe & Itemize on tab "Itemization 32")		30-5400									
<b>21</b>	<b>Total Debt Services</b>							<b>0</b>				
<b>22</b>	Other Disbursements (Describe & Itemize on tab "Itemization 32")		--									
<b>23</b>	<b>Total Disbursements</b>				<b>0</b>	<b>231,560</b>	<b>0</b>	<b>0</b>		<b>43,261</b>		
<b>24</b>	<b>Ending Cash Basis Fund Balance as of June 30, 2010</b>							<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>25</b>	<b>Reserved Fund Balance</b>		714									
<b>26</b>	<b>Unreserved Fund Balance</b>		730		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>		
<b>27</b>												
<b>28</b>	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>											
<b>30</b>	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
<b>31</b>	If yes, list in the aggregate the following:											
<b>32</b>											Total Claims Payments:	
<b>33</b>											Total Reserve Remaining:	
<b>34</b>	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.											
<b>35</b>	<b>Expenditures:</b>											
<b>36</b>	Workers' Compensation Act and/or Workers' Occupational Disease Act											
<b>37</b>	Unemployment Insurance Act											
<b>38</b>	Insurance (Regular or Self-Insurance)											
<b>39</b>	Risk Management and Claims Service											
<b>40</b>	Judgments/Settlements											
<b>41</b>	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
<b>42</b>	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
<b>43</b>	Legal Services											
<b>44</b>	Principal and Interest on Tort Bonds											
<b>46</b>	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY10 as a result of existing (restricted) fund balances											
<b>47</b>	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <b>other</b> than Tort Immunity Fund (80).											
<b>48</b>	<sup>b</sup> 55 ILCS 5/5-1006.7											

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	<b>Schedule of Capital Outlay and Depreciation</b>											
4	<b>Description of Assets</b>	<b>Acct #</b>	<b>Cost 7-1-09</b>	<b>Add: Additions 2009-10</b>	<b>Less: Deletions 2009-10</b>	<b>Cost 6-30-10</b>	<b>Life In Years</b>	<b>Accumulated Depreciation 7-1-09</b>	<b>Add: Depreciation Allowable 2009-10</b>	<b>Less: Depreciation Deletions 2009-10</b>	<b>Accumulated Depreciation 6-30-10</b>	<b>Balance Undepreciated 6-30-10</b>
5	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
6	<b>Land</b>	<b>220</b>										
7	Non-Depreciable Land	221	185,754	202,633		388,387						388,387
8	Depreciable Land	222				0	50				0	0
9	<b>Buildings</b>	<b>230</b>										
10	Permanent Buildings	231	46,960,487	60,542		47,021,029	50	17,754,915	243,538		17,998,453	29,022,576
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	2,028,735	84,188		2,112,923	20	1,535,084	52,242		1,587,326	525,597
13	<b>Capitalized Equipment</b>	<b>250</b>										
14	10 Yr Schedule	251	13,883,300	569,183		14,452,483	10	11,076,294	633,163		11,709,457	2,743,026
15	5 Yr Schedule	252	462,449	21,520		483,969	5	370,809	25,118		395,927	88,042
16	3 Yr Schedule	253				0	3				0	0
17	<b>Construction in Progress</b>	<b>260</b>				0	--					0
18	<b>Total Capital Assets</b>	<b>200</b>	<b>63,520,725</b>	<b>938,066</b>	<b>0</b>	<b>64,458,791</b>		<b>30,737,102</b>	<b>954,061</b>	<b>0</b>	<b>31,691,163</b>	<b>32,767,628</b>
19	<b>Non-Capitalized Equipment</b>	<b>700</b>				127,270	10		12,727			
20	<b>Allowable Depreciation</b>								966,788			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L113	Total Expenditures		\$	54,788,713
9	O&M	Expenditures 15-22, L149	Total Expenditures			3,531,977
10	DS	Expenditures 15-22, L167	Total Expenditures			8,326,390
11	TR	Expenditures 15-22, L203	Total Expenditures			4,128,176
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			2,019,518
13	TORT	Expenditures 15-22, L330	Total Expenditures			1,384,710
14			<b>Total Expenditures</b>		\$	<b>74,179,484</b>
15						
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			3,718
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+)	1125 Pre-K Programs			0
35	ED	Expenditures 15-22, L8, Col K - (G+)	1225 Special Education Programs Pre-K			0
36	ED	Expenditures 15-22, L10, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L11, Col K - (G+)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L14, Col K - (G+)	1600 Summer School Programs			185,910
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			3,306,916
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+)	3000 Community Services			322,959
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			1,105,795
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			496,683
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			114,772
56	O&M	Expenditures 15-22, L129, Col K - (G+)	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			105,379
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			12,498
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			7,931,655
62	TR	Expenditures 15-22, L178, Col K - (G+)	3000 Community Services			0
63	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units			0
64	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs			0
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			0
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			4,259
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			1,464
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
74						
75			<b>Total Deductions</b>		\$	<b>13,592,008</b>
76			<b>Total Operating Expenses (Regular K-12)</b>			<b>60,587,476</b>
77			<b>9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)</b>			<b>6,344.07</b>
78			<b>Estimated OEPP</b>		\$	<b>9,550.25</b>
79						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
80	<b>PER CAPITA TUITION CHARGE</b>					
81	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
82	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
83	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
84	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		19,380
85	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
86	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
87	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
88	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
89	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		11,928
90	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
91	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
92	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		837,424
93	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		66,617
94	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		78,536
95	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
96	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
97	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		9,063
99	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		46,116
100	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
101	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
102	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		0
103	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		3,460,103
104	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		51,743
105	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		26,884
106	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		69,913
107	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
108	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		43,261
109	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		2,400,230
110	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
111	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
112	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		41,093
113	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		246,106
114	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
115	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
116	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
117	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		29,804
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
121	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
122	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
123	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
124	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
125	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
126	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
127	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		1,846,461
128	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		2,183,172
129	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		26,153
130	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		1,163,494
131	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		23,743
132	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
133	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
134	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		60,597
135	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments		957,765
160	ED,O&M,M/SS	Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
161	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905	Emergency Immigrant Assistance		0
162	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition		0
163	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910	Learn & Serve America		0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality		284,935
167	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960	Federal Charter Schools		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		909,000
170	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		22,945
171						
172						
173				<b>Total Allowance for PCTC Computation</b>	\$	<b>14,916,466</b>
174				<b>Net Operating Expense for PCTC Computation</b>		<b>45,671,010</b>
175				<b>Total Depreciation Allowance (from page 27, Col I)</b>		<b>966,788</b>
176				<b>Total Allowance for PCTC Computation</b>		<b>46,637,798</b>
177				<b>9 Mo ADA</b>		<b>6,344.07</b>
178				<b>Total Estimated PCTC</b>	\$	<b>7,351.40</b>
179						

**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2010 <i>(Include the value of commodities when determining if an A-133 is required).</i>							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Program Year 2012</b> <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
17								
18								
19	<b>Restricted Program</b>							
20	<b>Unrestricted Program</b>							
21		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
22	<b>Instruction</b>	1000		37,797,202		37,797,202		
23	<b>Support Services:</b>							
24	Pupil	2100		2,588,159		2,588,159		
25	Instructional Staff	2200		1,236,152		1,236,152		
26	General Admin.	2300		2,314,004		2,314,004		
27	School Admin	2400		3,205,838		3,205,838		
28	<b>Business:</b>							
29	Direction of Business Spt. Srv.	2510	159,743	54,753	159,743	54,753		
30	Fiscal Services	2520	278,926	0	278,926	0		
31	Oper. & Maint. Plant Services	2540		6,187,100	6,187,100			
32	Pupil Transportation	2550		4,412,330		4,412,330		
33	Food Services	2560		2,197,004		2,197,004		
34	Internal Services	2570	168,164	0	168,164	0		
35	<b>Central:</b>							
36	Direction of Central Spt. Srv.	2610		0		0		
37	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
38	Information Services	2630		0		0		
39	Staff Services	2640	400,406	0	400,406	0		
40	Data Processing Services	2660	1,127,709	0	1,127,709	0		
41	<b>Other:</b>	2900		1,102		1,102		
42	<b>Community Services</b>	3000		324,423		324,423		
43	<b>Total</b>		2,134,948	60,318,067	8,322,048	54,130,967		
44	<b>Restricted Rate</b>							
45	<b>Unrestricted Rate</b>							
46	Total Indirect Costs: 2,134,948 Total Indirect costs: 8,322,048							
47	Total Direct Costs: 60,318,067 Total Direct Costs: 54,130,967							
48	= <b>3.54%</b> = <b>15.37%</b>							

**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: Granite City CUSD 9  
 RCDT Number: 41-057-0090-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	263,742		263,742			0
2. Special Area Administration Services	2330	361,922		361,922			0
3. Other Support Services - School Administration	2490	51,862		51,862			0
4. Direction of Business Support Services	2510	149,234	54,753	203,987			0
5. Internal Services	2570	168,164		168,164			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		994,924	54,753	1,049,677	0	0	0
<b>9. Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)</b>							Enter Budget Data

**CERTIFICATION**

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

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

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

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

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



ITEMIZATION SCHEDULE
----------------------

	Fund 10	Fund 20	Fund 30	Fund 40	Fund 50	Fund 60	Fund 70	Fund 80	Fund 90
<b>Page 9 - Line 17</b>									
Payments in lieu of taxes	490	93	50	37	49	-	9	45	9
<b>Page 10 - Line 74</b>									
Rebates	12,206	-	-	-	-	-	-	-	-
<b>Page 10 - Line 92</b>									
Lost Books	9,063	-	-	-	-	-	-	-	-
<b>Page 11 - Line 107</b>									
Refunds/Reimbursements	38,416	4,912	-	-	-	-	-	-	-
TIF	-	150,000	-	-	-	-	-	-	-
Parking Stickers	-	8,569	-	-	-	-	-	-	-
Pepsi	-	13,982	-	-	-	-	-	-	-
Overpayment of Contributions	6,239	-	-	-	-	-	-	-	-
Overpayment of Transportation	-	-	-	3,601	-	-	-	-	-
Flu Shots	1,800	-	-	-	-	-	-	-	-
Recycling	1,200	-	-	-	-	-	-	-	-
941 Refund	5,114	-	-	-	-	-	-	-	-
Miscellaneous	5,364	3,914	-	-	-	-	-	-	-
	58,133	181,377	-	3,601	-	-	-	-	-
<b>Page 13 - Line 227</b>									
Perkins Title III	59,362	-	-	-	-	-	-	-	-
<b>Page 14 - Line 270</b>									
Vocational Rehabilitation Grant	9,939	-	-	-	-	-	-	-	-
Technology Enhancing Ed Grant	13,006	-	-	-	-	-	-	-	-
	22,945	-	-	-	-	-	-	-	-
	<u>Salaries</u>	<u>Benefits</u>	<u>Purchased Services</u>	<u>Supplies &amp; Materials</u>	<u>Capital Outlay</u>	<u>Capital Outlay</u>	<u>Other Objects</u>		
<b>Page 15 - Line 40</b>									
Cafeteria and building aides	162,202	-	-	-	-	-	-	-	-
Monitor substitutes	10,535	-	-	-	-	-	-	-	-
Extra duty contracts	9,147	1,270	-	-	-	-	-	-	-
Entry fees	-	-	14,105	-	-	-	-	1,010	-
Print shop	-	-	2,927	-	-	-	-	-	-
Miscellaneous	-	-	875	-	-	-	-	-	-
	181,884	1,270	17,907	-	-	-	-	1,010	-
<b>Page 16 - Line 55</b>									
Extra duty contracts	44,527	7,335	-	-	-	-	-	-	-
<b>Page 16 - Line 72</b>									
Substitute secretaries	860	-	-	-	-	-	-	-	-
Stamps	-	-	-	176	-	-	-	-	-
	860	-	-	176	-	-	-	-	-
<b>Page 18 - Line 164</b>									
Fees	-	-	-	-	-	-	-	81,463	-
<b>Page 19 - Line 230</b>									
Cafeteria and building aides	-	14,064	-	-	-	-	-	-	-
<b>Page 20 - Line 253</b>									
Extra duty contracts	-	381	-	-	-	-	-	-	-
<b>Page 20 - Line 271</b>									
Substitute secretaries	-	66	-	-	-	-	-	-	-
<b>Page 21 - Line 294</b>									
Walk In Freezer	-	-	-	-	112,942	-	-	-	-

Reference Pages.

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



M:\AFR2010DTA\  
AFR10\_NewEmails\

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

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

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

## Audit Checklist

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

### Round all entries to the nearest dollar.

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

## Balancing Schedule

### Check this Section for Error Messages

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

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

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

DISTRICT/JOINT AGREEMENT NAME <b>Granite City CUSD 9</b>	RCDT NUMBER <b>41-057-0090-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-003344</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Harry Briggs, Ph.D.		NAME AND ADDRESS OF AUDIT FIRM <b>Schowalter &amp; Jabouri, P.C.</b> <b>11878 Gravois Road</b> <b>Saint Louis</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>1947 Adams Street</b>  <b>Granite City</b> <b>62040</b>		E-MAIL ADDRESS jtorti@sjcpa.com	NAME OF AUDIT SUPERVISOR <b>James K. Torti, CPA, CFE</b>
		CPA FIRM TELEPHONE NUMBER <b>314-849-4999</b>	FAX NUMBER <b>314-849-3486</b>

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

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

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

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

**Granite City CUSD 9**  
**41-057-0090-26**

**A-133 SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs  
 - Program name includes "ARRA - " prefix  
 - Correct ARRA CFDA and ISBE program numbers are listed
9. All prior year's projects are included and reconciled to final FRIS report amounts.  
 - Including revenue and expenditure/disbursement amounts.
10. All current year's projects are included and reconciled to most recent FRIS report filed.  
 - Including revenue and expenditure/disbursement amounts.
11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
12. Child Nutrition Programs (CNP) are included on the SEFA:  
 Project year runs from October 1 to September 30, so projects will cross fiscal year;  
 This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of **COMMODITIES** has been reported on the SEFA (CFDA 10.550).  
 - The value is determined from the following, **with each item on a separate line**:
- \* Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
 Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
- \* Non-Cash Commodities: Commodities information for non-cash items received through **Preferred Meal Systems**  
 Districts should track separately through year; no specific report available from ISBE
- \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
 - The two commodity programs should be reported on separate lines on the SEFA.
- \* 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

**Granite City CUSD 9  
41-057-0090-26**

**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 11,203,317
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	76,535
Value of Commodities		
Indirect Cost Info 30, Line 11		279,381
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 268	Account 4992	(909,000)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 10,650,233</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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-----	-----
-----	-----
-----	-----
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<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 10,650,233</b>
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 10,650,101

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$ 10,650,101</b>
---------------------------------------	----------------------

<b>DIFFERENCE:</b>	<b>\$ 132</b>
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**41-057-0090-26**  
**Granite City CUSD 9**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. Department of Education									
Passed Through Illinois State Board of Education									
Title I - Low Income *(M)	84.010	2009-4300	1,346,950	671,972	1,530,558	95,329		1,625,887	2,018,922
Title I - Low Income *(M)	84.010	2010-4300		1,511,200		1,739,550	78,000		2,017,800
ARRA - Title I - Low Income *(M)	84.389A	2010-4851		598,198		402,334	83,819		934,948
<b>Total Title I Cluster</b>				2,781,370		2,237,213			
Title II - Teacher Quality *(M)	84.367A	2009-4932	554,205	11,936	428,882	-29,742		399,140	501,256
Title II - Teacher Quality *(M)	84.367A	2010-4932		272,999		417,693	600		465,607
Technology Enhancing Education Formula	84.318X	2009-4971		13,006	8,005	2,143		10,148	15,695
Title IV - Safe and Drug Free School Formula	84.186A	2010-4400		26,153		26,153		26,153	26,153
ARRA - General State Aid - Government SFSF *(M)	84.397A	2010-4870		907,043		907,043		907,043	
ARRA - General State Aid - Education SFSF *(M)	84.394A	2010-4850		2,743,635		2,473,635		2,473,635	
<b>Total State Fiscal Stabilization Fund Cluster</b>				3,650,678		3,380,678			
IDEA - Room and Board *(M)	84.027A	2009-4625		23,743		22,743			

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

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

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



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**Granite City CUSD 9**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S Department of Education (continued)									
Passed Through Illinois Department of Human Services:									
Vocational Rehabilitation - Vocational Rehabilitation Grant	84.126			9,939		9,939			
Passed Through Region I Special Education District:									
IDEA Preschool Flow Through *(M)	84.173A	2009-4600	77,047	1,677	77,047	1,677			
IDEA Preschool Flow Through *(M)	84.173A	2010-4600		51,333		51,333			
IDEA Part B Flow Through *(M)	84.027A	2009-4620	1,137,377	29,851	1,137,377	29,851			
IDEA Part B Flow Through *(M)	84.027A	2010-4620		1,133,643		1,133,643			
ARRA IDEA Part B Flow Through *(M)	84.391A	2010-4857		348,839		348,839			
ARRA IDEA Preschool Flow Through *(M)	84.392A	2010-4856		1,133		1,133			
<b>Total Special Education Cluster</b>				<b>1,566,476</b>		<b>1,566,476</b>			
Passed Through Madison County Career and Tech Ed Sys:									
Title III - Perkins	84.048			90,973		90,973			
Title II - Tech Prep	84.243			1,235		1,235			

• (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.**

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

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

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

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

**41-057-0090-26**  
**Granite City CUSD 9**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S Department of Education (continued)									
Passed Through St. Clair County ROE:									
Title I - School Improvement and Accountability *(M)	84.010A			37,478		37,478			
Passed Through Vandalia ROE:									
ARRA - Education for Homeless Children and Youth	84.837			9,595		9,595			
Passed Through Wood River - Hartford Elementary School District No. 9									
Character Education Grant	84.215			7,445		7,445			
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>				8,503,026		7,780,022			

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

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

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

**41-057-0090-26**  
**Granite City CUSD 9**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. Department of Agriculture									
Passed Through Illinois State Board of Education:									
National School Lunch Program *(M)	10.555	2009-4210	1,039,978	279,576	1,039,978	279,576			
National School Lunch Program *(M)	10.555	2010-4210		1,147,634		1,147,634			
National School Breakfast Program *(M)	10.553	2009-4220	303,190	77,588	303,190	77,588			
National School Breakfast Program *(M)	10.553	2010-4220		323,910		323,910			
Summer Food Service Program *(M)	10.559	2009-4225		17,622		17,622			
USDA Food Distribution *(M)	10.555			245,016		245,016			
Department of Defense Fruits and Vegetables *(M)	10.555			34,365		34,365			
<b>Total Child Nutrition Cluster</b>				2,125,711		2,125,711			
ARRA - NSLP Equipment Assistance Grant	10.579	2010-4863		21,364		21,364			
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				2,147,075		2,147,075			
<b>TOTAL</b>				10,650,101		9,927,097			

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

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

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

**41-057-0090-26**  
**Granite City CUSD 9**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2010**

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Granite City Community Unit No. 9 and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Subrecipients<sup>6</sup>**

Of the federal expenditures presented in the schedule, **Granite City Community Unit. No. 9** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
NONE		
Note 3: Food Distribution		
Nonmonetary assistance is reported in the schedule of expenditures		
of federal award at the fair value of commodities received.		
Note 4: Insurance		
The District did not have any federal insurance in effect during the		
fiscal year ended June 20, 2010.		
Note 5: Loans/Loan Guarantees		
The District did not have any loans or loan guarantees outstanding		
as of June 30, 2010.		

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

<sup>6</sup>

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

**Granite City CUSD 9  
41-057-0090-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2010**

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

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Adverse (Because of Regulatory Basis of Accounting  
(Unqualified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified?  X  YES      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: Adverse (for Title I and Title II programs)  
(Unqualified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
84.010A, 84.389A	Title I - Low Income Cluster
84.173A, 84.027A, 84.391A & 84.392A	Special Education Cluster
84.367A	Title II - Teacher Quality
84.394A & 84.397A	State Fiscal Stabilization Funds Cluster
10.555, 10.553, & 10.559	Child Nutrition 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

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

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

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

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

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

**3. Criteria or specific requirement**

Auditors may continue to assist clients with the preparation of the financial statements now and in the future. However, under Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters in an Audit*, conditions necessitating an entity's auditor to provide such assistance is at least indicative of a significant deficiency.

**4. Condition**

During the current year, auditors of the District assisted with the preparation of the financial statements and notes to the financial statements.

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

Overarching

**6. Effect**

Auditors may continue to assist with the preparation of the financial statements now and in the future. However, SAS 115 indicates that conditions necessitating the entity's auditor to provide such assistance is at least indicative of a significant deficiency in internal control over financial reporting.

**7. Cause**

Management did not prepare the financial statements or the notes to the financial statements.

**8. Recommendation**

Due to changing standards, the District may wish to consider alternatives available that would eliminate this situation.

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

Management has determined that it will continue to have the auditors prepare the financial statements and notes the financial statements.

**For ISBE Review**

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

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

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

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

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

**3. Criteria or specific requirement**

SAS 115 considers inadequate documentation of the components of internal control to be at least significant deficiency in internal control.

**4. Condition**

Documentation of the District's internal controls have been started; however, the process has not been completed.

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

Overarching

**6. Effect**

Without documented internal controls, the District may not be able to ensure that controls are in place, communicated properly and operating effectively.

**7. Cause**

The District has started the process of documentation of internal controls; however, it has not been completed.

**8. Recommendation**

We recommend that the District complete the documentation of the internal control over its significant processes. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

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

Management will discuss the requirements with those charged with governance and develop an appropriate response.

**For ISBE Review**

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

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

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

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 10-03      2. **THIS FINDING IS:**     New     Repeat from Prior Year?  
 Year originally reported?    2007

**3. Criteria or specific requirement**

Antifraud programs and controls are the policies and procedures put in place by an entity to ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness of operations, and compliance with applicable laws and regulations.

**4. Condition**

There is no formal risk assessment in place.

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

Overarching

**6. Effect**

Antifraud programs and controls are part of the overall system of internal control at the District. Opportunities to commit and conceal fraud or irregularity may go undetected and communicated without proper policy and assessment procedures.

**7. Cause**

Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

**8. Recommendation**

We recommend that the District address various risks in the environment, including the risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

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

Management will discuss the requirements with those charged with governance and develop an appropriate response.

**For ISBE Review**

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

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

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

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



**Granite City CUSD 9**  
**41-057-0090-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup> 10-04 2. THIS FINDING IS:  New  Repeat from Prior Year?  
 Year originally reported? 2009

**3. Criteria or specific requirement**

The District should have controls in place to ensure management does not have the ability to override internal controls.

**4. Condition**

As in a prior year, we noted that journal entries are not reviewed and approved prior to entry into the general ledger.

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

Overarching

**6. Effect**

Without proper controls in place, management has the ability to override controls.

**7. Cause**

The District does not have policies or procedures in place for the preparation and recording of journal entries into the general ledger.

**8. Recommendation**

We recommend policies and procedures be put in place to ensure that all journal entries are reviewed and approved prior to entry into the general ledger.

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

Management will discuss with those charged with governance and develop and appropriate response.

**For ISBE Review**

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

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

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

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

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

1. FINDING NUMBER:<sup>14</sup> 10-05 2. THIS FINDING IS:  New  Repeat from Prior year?  
 Year originally reported? 2008

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

4. Project No.: 2010-4300 5. CFDA No.: 84.010A

6. Passed Through: Illinois State Board of Education

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

8. Criteria or specific requirement (including statutory, regulatory, or other citation)  
 According to 34 CFR sections 76.703 and 76.710, the District can not obligate funds prior to submitting an application for approval.

9. Condition<sup>15</sup>  
 The District obligated funds prior to submitting an application for approval on August 17, 2009.

10. Questioned Costs<sup>16</sup>  
 Due to the application not being submitted until August 17, 2009, the District obligated \$71,490 in expenditures prior to that date.

11. Context<sup>17</sup>  
 Overarching

12. Effect  
 The District was not in compliance with the requirement to obligate funds in the prior period.

13. Cause  
 Adequate procedures were not in place to assure that required administrative responsibilities, including the filing of a completed application, were being completed.

14. Recommendation  
 The District should implement procedures to ensure that the application is filed timely and funds are not obligated prior to the application being submitted.

15. Management's response<sup>18</sup>  
 The District will implement procedures to ensure that the application is filed timely and expenditures are not obligated prior to the application being submitted.

**For ISBE Review**

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

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding.

<sup>16</sup> Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**Granite City CUSD 9**  
**41-057-0090-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

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

1. FINDING NUMBER:<sup>14</sup> 10-06      2. THIS FINDING IS:       New       Repeat from Prior year?  
 Year originally reported?      2008

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

4. Project No.:      2010-4300      5. CFDA No.:      84.010A

6. Passed Through:      Illinois State Board of Education

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

8. Criteria or specific requirement (including statutory, regulatory, or other citation)  
 The Illinois State Board of Education requires that pass through entity's report financial information to them within one month following the end of each quarter.

9. Condition<sup>15</sup>  
 The District was required to file expenditure reports for the periods ending September 30, 2009, December 31, 2009, March 31, 2010, and June 30, 2010. The expenditure reports for the periods ending September 30, 2009, March 31, 2010, and June 30, 2010 were not filed until December 29, 2009, June 9, 2010, and August 1, 2010, respectively.

10. Questioned Costs<sup>16</sup>  
 None

11. Context<sup>17</sup>  
 The District was required to file 4 expenditure reports for the 2010 project year. The District failed to submit 3 of the expenditure reports within the correct time frame.

12. Effect  
 The District was not in compliance with requirement to file timely expenditure reports.

13. Cause  
 Adequate procedures were not in place to assure that required administrative responsibilities, including the filing of timely expenditure reports, were completed.

14. Recommendation  
 We recommend that the District implement controls that would ensure that expenditure reports are filed timely.

15. Management's response<sup>18</sup>  
 The District will implement controls that would ensure that expenditure reports are filed timely.

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

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

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

1. FINDING NUMBER:<sup>14</sup> 10-07 2. THIS FINDING IS:  New  Repeat from Prior year?  
Year originally reported? 2008

3. Federal Program Name and Year: Title IIA - Teacher Quality

4. Project No.: 2010-4932 5. CFDA No.: 84.367A

6. Passed Through: Illinois State Board of Education

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

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

According to 34 CFR sections 76.703 through 76.710, the District can not obligate funds prior to submitting an application for approval.

**9. Condition<sup>15</sup>**

Although the District did not obligate funds prior to submitting the application, the application was not submitted to ISBE for approval until August 17, 2009.

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

None

**11. Context<sup>17</sup>**

Overarching

**12. Effect**

Although the District did not obligate funds prior to the submission of the application for approval, the application was not submitted until August 17, 2009.

**13. Cause**

Adequate procedures were not in place to assure that required administrative responsibilities, including the filing of a completed application, were being completed.

**14. Recommendation**

The District should implement procedures to ensure that the application is filed timely and funds are not obligated prior to the application being submitted.

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

The District will implement procedures to ensure that the application is filed timely and expenditures are not obligated prior to the application being submitted.

**For ISBE Review**

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

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding.

<sup>16</sup> Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**Granite City CUSD 9**  
**41-057-0090-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

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

1. FINDING NUMBER:<sup>14</sup> 10-08 2. THIS FINDING IS:  New  Repeat from Prior year?  
 Year originally reported? 2008

3. Federal Program Name and Year: Title IIA - Teacher Quality - 2010

4. Project No.: 2010-4932 5. CFDA No.: 84.367A

6. Passed Through: Illinois State Board of Education

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

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

The Illinois State Board of Education requires that pass through entity's report financial information to them within one month following the end of each quarter.

**9. Condition<sup>15</sup>**

The District was required to file expenditure reports for the periods ending September 30, 2009, December 31, 2009, March 31, 2010, and June 30, 2010. The expenditure reports for the periods ending September 30, 2009 and March 31, 2010, were not filed until December 29, 2009 and June 9, 2010, respectively.

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

None

**11. Context<sup>17</sup>**

The District was required to file 4 expenditure reports for the 2010 project year. The District failed to submit 2 of the expenditure reports within the correct time frame.

**12. Effect**

The District was not in compliance with requirement to file timely expenditure reports.

**13. Cause**

Adequate procedures were not in place to assure that required administrative responsibilities, including the filing of timely expenditure reports, were being completed.

**14. Recommendation**

We recommend that the District implement controls that would ensure that expenditure reports are filed timely.

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

The District will implement controls that would ensure that expenditure reports are filed timely.

**For ISBE Review**

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

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding.

<sup>16</sup> Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**Granite City CUSD 9**  
**41-057-0090-26**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2010**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
09-01	During the prior year, auditors of the District assisted with the preparation of the ISBE financial statements and notes to the financial statements.	This conditions remains the unchanged
09-02	Documentation of internal controls has not been prepared.	The District has begun but has not completed the documentation of internal control.
09-03	During the prior year, we noted that there is no formal fraud risk assessment in place.	This condition remains the unchanged.
09-04	During the prior year, we noted that journal entries are not reviewed and approved prior to entry into the general ledger. In some cases, adequate documentation supporting the purpose of the journal entry is lacking.	Although adequate documentation existed in the current year, journal entries are not reviewed and approved prior to entry into the general ledger.
09-05	The District obligated funds prior to submitting an application for approval on September 18, 2008.	This condition remains the unchanged.
09-06	The District was required to file expenditure reports for the periods ending September 30, 2008, December 31, 2008, and March 31, 2009. No expenditure report was filed for the period ending December 31, 2008 and the expenditure report for the periods ending September 30, 2008 and March 31, 2009 were not filed until December 5, 2008 and May 6, 2009, respectively.	This condition remains the unchanged.

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

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

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

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2010**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
09-07	The District obligated funds prior to submitting an application for approval on September 18, 2008.	Although no funds were obligated prior to the application being submitted, the District did not submit an application until August 17, 2009.
09-08	The District was required to file expenditure reports for the periods ending September 30, 2008, December 31, 2008, and March 31, 2009. No expenditure report was filed for the period ending September 30, 2008 and the expenditure report for the periods ending December 31, 2008 and March 31, 2009 were not filed until May 21, 2009 and May 20, 2009, respectively.	This condition remains the unchanged.

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

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

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

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-01

Condition:

During the current year, auditors of the District assisted with the preparation of the financial statements and the notes to the financial statements.

Plan:

Management has determined that it will continue to have the auditors prepare the financial statements and notes to the financial statements.

Anticipated Date of Completion: N/A

Name of Contact Person: Dr. Dennis Burnett

Management Response: None

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



**Granite City CUSD 9**  
**41-057-0090-26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-02

Condition:

Documentation of the District's internal control have been started; however, the process has not been completed.

Plan:

Management will discuss the requirements with those charged with governance and develop and appropriate response.

Anticipated Date of Completion: 6/30/2011

Name of Contact Person: Dr. Dennis Burnett

Management Response: None

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-03

Condition:

There is no formal fraud policy and risk assessment in place.

Plan:

Management will discuss the requirements with those charged with governance and develop an appropriate response.

Anticipated Date of Completion: 6/30/2011

Name of Contact Person: Dr. Dennis Burnett

Management Response: None

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-04

Condition:

As in a prior year, we noted that journal entries are not reviewed and approved prior to entry into the general ledger.

Plan:

Management will develop policies and procedures for reviewing and approving journal entries.

Anticipated Date of Completion: 6/30/2011

Name of Contact Person: Dr. Dennis Burnett

Management Response: None

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-05 & 10-07

Condition:

The District obligated funds prior to submitting an application for approval on August 17, 2009.

Plan:

The District will implement procedures to ensure that funds are not obligated until an application has been filed and approved.

Anticipated Date of Completion: 6/30/2011

Name of Contact Person: Dr. Dennis Burnett

Management Response: None

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-06 & 10-08

Condition:

The District is required to file expenditure reports quarterly to ISBE. The majority of expenditure reports were not filed timely.

Plan:

The District will implement procedures to ensure that accurate expenditure reports are filed on or before the due date.

Anticipated Date of Completion: 6/30/2011

Name of Contact Person: Dr. Dennis Burnett

Management Response: None

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