

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 *

School District
 Joint Agreement

40359

Accounting Basis:

School District/Joint Agreement Information
(See instructions on inside of this page.)

CASH
 ACCRUAL

Certified Public Accountant Information

School District/Joint Agreement Number: 34049046004

Name of Auditing Firm:
EDER, CASELLA & CO.

County Name:
Lake

Name of Audit Supervisor:
Michele Casella

Name of School District/Joint Agreement:
Grayslake Community Consolidated School District No. 46

Address:
5400 WEST ELM STREET, SUITE 203

Address:
565 Frederick Road

Filing Status:
Submit electronic AFR directly to ISBE

City: MCHENRY State: IL Zip Code: 60050

City:
Grayslake, IL

Click on the Link to Submit:
Send ISBE a File

Phone Number: 815-344-1300 Fax Number: 815-344-1320

Email Address:
Tylavsky.David@d46.org

IL Registration Number:
060-004991

Zip Code: 60030

Email Address:
cpas@edercasella.com

Annual Financial Report

Type of Auditor's Report Issued:

Qualified
 Adverse
 Disclaimer

A-133 Single Audit Status:

YES NO Are Federal expenditures greater than \$500,000?
 YES NO Is all A-133 Single Audit Information completed and attached?
 YES NO Were any findings issued?

ISBE Use Only

Reviewed by District Superintendent/Administrator

Reviewed by Township Treasurer (Cook County only)
Name of Township:

Reviewed by Regional Superintendent/Cook ISC

District Superintendent/Administrator Name (Type or Print):

Township Treasurer Name (type or print)

Regional Superintendent/Cook ISC Name (Type or Print):

Email Address:

Email Address:

Email Address:

Telephone: Fax Number:

Telephone: Fax Number:

Telephone: Fax Number:

Signature & Date:

Signature & Date:

Signature & Date:

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

TABLE OF CONTENTS

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

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

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

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

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

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

[Single Audit Act A-133](#)

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 21. Check this box If the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1991
mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

9., 10., & 19. See findings detailed in single audit section

EDER, CASELLA & CO. _____
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 _____]
Signature _____ 40465
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	FINANCIAL PROFILE INFORMATION														
2															
3	<i>Required to be completed for School Districts only.</i>														
4															
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	Tax Year 2009			Equalized Assessed Valuation (EAV):					804,929,148						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s):	0.021960	+	0.004390	+	0.000900	=	0.027250				0.000090			
11															
12															
13	B. Results of Operations *														
14															
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance					
16	38,026,790			37,698,655			328,135			22,579,189					
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
18															
19															
20	C. Short-Term Debt **														
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates						
22	0		+		0		+		0		+		0		
23	Other		Total												
24	0		=		0										
25	** The numbers shown are the sum of entries on page 25.														
26															
27															
28	D. Long-Term Debt														
29	Check the applicable box for long-term debt allowance by type of district.														
30															
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					55,540,111								
32	<input type="checkbox"/>	b. 13.8% for unit districts.													
33															
34	Long-Term Debt Outstanding:														
35															
36	c. Long-Term Debt (Principal only)					Acct									
37	Outstanding:.....					511	54,493,461								
38															
39															
40	E. Material Impact on Financial Position														
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
42	Attach sheets as needed explaining each item checked.														
43															
44	<input type="checkbox"/>	Pending Litigation													
45	<input type="checkbox"/>	Material Decrease in EAV													
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment													
47	<input type="checkbox"/>	Adverse Arbitration Ruling													
48	<input type="checkbox"/>	Passage of Referendum													
49	<input type="checkbox"/>	Taxes Filed Under Protest													
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)													
52															
53	Comments:														
54															
55															
56															
57															
58															
59															
60															
61															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R	
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following web site for reference to the Financial Profile)																
3	www.isbe.net/sfms/p/profile.htm																
4																	
5																	
6																	
7	District Name:	Grayslake Community Consolidated School District No. 46															
8	District Code:	34-049-0460-04															
9	County Name:	Lake															
10																	
11	1. Fund Balance to Revenue Ratio:											Total	Ratio	Score	4		
12	Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)	Funds 10, 20, 40, 70 + (50 & 80 if negative)										22,520,517.00	0.592	Weight	0.35		
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80)	Funds 10, 20, 40, & 70,										38,026,790.00		Value	1.40		
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20										0.00					
15																	
16	2. Expenditures to Revenue Ratio:											Total	Ratio	Score	4		
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40										37,698,655.00	0.991	Adjustment	0		
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80)	Funds 10, 20, 40 & 70,										38,026,790.00		Weight	0.35		
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20										0.00					
20	Possible Adjustment:												0	Value	1.40		
21																	
22	3. Days Cash on Hand:											Total	Days	Score	4		
23	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D	Funds 10, 20 40 & 70										22,756,514.00	217.31	Weight	0.10		
24	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360										104,718.49		Value	0.40		
25																	
26	4. Percent of Short-Term Borrowing Maximum Remaining:											Total	Percent	Score	4		
27	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40										0.00	100.00	Weight	0.10		
28	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates										18,644,171.39		Value	0.40		
29																	
30	5. Percent of Long-Term Debt Margin Remaining:											Total	Percent	Score	1		
31	Long-Term Debt Outstanding (P3, Cell H37)											54,493,461.00	1.88	Weight	0.10		
32	Total Long-Term Debt Allowed (P3, Cell H31)											55,540,111.21		Value	0.10		
33																	
34															Total Profile Score:	3.70	*
35																	
36	Estimated 2010 Financial Profile Designation: <u>RECOGNITION</u>																
37																	
38																	
39																	
40																	

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		0	996,139	3,128,752	54,322	609,569	2,206,256	2,375,510	0	0
5	Investments	120	9,564,640	9,765,903	0	0	0	0	0	0	0
6	Taxes Receivable	130	9,043,376	1,789,696	2,720,086	367,071	635,303	0	36,707	97,409	0
7	Interfund Receivables	140	59,490	0	0	0	0	0	519,832	0	0
8	Intergovernmental Accounts Receivable	150	1,836,314	0	0	1,143,778	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	535,339	0	0	0	52,350	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		21,039,159	12,551,738	5,848,838	1,565,171	1,297,222	2,206,256	2,932,049	97,409	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	519,832	0	0		59,490	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	481,665	212,689	0	136,165	29,408	134,445	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	2,967,096	0	0	0	29,828	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	9,026,222	1,766,819	2,684,439	362,218	627,845	0	36,222	96,591	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		12,474,983	1,979,508	2,684,439	1,018,215	687,081	134,445	36,222	156,081	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714		3,099,989			29,955				
39	Unreserved Fund Balance	730	8,564,176	7,472,241	3,164,399	546,956	580,186	2,071,811	2,895,827	(58,672)	
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		21,039,159	12,551,738	5,848,838	1,565,171	1,297,222	2,206,256	2,932,049	97,409	0

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

	A	B	L	M	N
1	Account Groups				
2	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long- Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		153,674		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		153,674		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,236,069	
17	Building & Building Improvements	230		84,157,193	
18	Site Improvements & Infrastructure	240		2,185,105	
19	Capitalized Equipment	250		6,520,494	
20	Construction in Progress	260		134,141	
21	Amount Available in Debt Service Funds	340			3,164,399
22	Amount to be Provided for Payment on Long-Term Debt	350			71,411,874
23	Total Capital Assets			95,233,002	74,576,273
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	153,674		
34	Total Current Liabilities		153,674		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			74576273
37	Total Long-Term Liabilities				74,576,273
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			95,233,002	
41	Total Liabilities and Fund Balance		153,674	95,233,002	74,576,273

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	RECEIPTS/REVENUES										
4	Local Sources	1000	19,160,184	3,579,417	5,116,373	709,272	1,340,995	24,615	78,016	195,991	0
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
6	State Sources	3000	9,491,328	0	0	1,928,114	0	0	0	0	0
7	Federal Sources	4000	3,080,459	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		31,731,971	3,579,417	5,116,373	2,637,386	1,340,995	24,615	78,016	195,991	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	4,718,147	0	0	0	0	0	0	0	0
10	Total Receipts/Revenues		36,450,118	3,579,417	5,116,373	2,637,386	1,340,995	24,615	78,016	195,991	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	20,991,084				550,448				
13	Support Services	2000	9,765,087	3,492,493		2,661,790	544,745	509,093		267,031	0
14	Community Services	3000	0	0		0	0				
15	Payments to Other Districts & Governmental Units	4000	788,201	0	0	0	58,707	0			0
16	Debt Service	5000	0	0	4,810,603	0	0			0	0
17	Total Direct Disbursements/Expenditures		31,544,372	3,492,493	4,810,603	2,661,790	1,153,900	509,093		267,031	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,718,147	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		36,262,519	3,492,493	4,810,603	2,661,790	1,153,900	509,093		267,031	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		187,599	86,924	305,770	(24,404)	187,095	(484,478)	78,016	(71,040)	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment or Abatement of the Working Cash Fund	7110	0								
25	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
26	Transfer Among Funds	7130	0	0		0					
27	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
28	Transfer from Capital Project Fund to O&M Fund	7150		4,660,834							
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160		0							
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170			0						
31	SALE OF BONDS (7200)										
32	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
33	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
34	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
35	Sale or Compensation for Fixed Assets ⁵	7300	0	7,750	0	0	0	0		0	0
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			0						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800						0			
41	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
42	Other Sources Not Classified Elsewhere	7990	0	0	12,871	0	0	0	0	0	0
43	Total Other Sources of Funds		0	4,668,584	12,871	0	0	0	0	0	0
44	OTHER USES OF FUNDS (8000)										
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund	8110						0			

**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
47	Transfer of Working Cash Fund Interest	8120							0		
48	Transfer Among Funds	8130	0	0		0					
49	Transfer of Interest	8140	0	0	0	0	0	0		0	
50	Transfer from Capital Project Fund to O&M Fund	8150						4,660,834			
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	0	0				0			
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
57	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
69	Taxes Transferred to Pay for Capital Projects	8810	0	0							
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
71	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
74	Other Uses Not Classified Elsewhere	8990	12,871	0	0	0	0	0	0	0	0
75	Total Other Uses of Funds		12,871	0	0	0	0	4,660,834	0	0	0
76	Total Other Sources/Uses of Funds ⁶		(12,871)	4,668,584	12,871	0	0	(4,660,834)	0	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/U		174,728	4,755,508	318,641	(24,404)	187,095	(5,145,312)	78,016	(71,040)	0
78	Fund Balances - July 1, 2009		11,722,659	5,468,376	2,698,524	2,002,172	419,684	6,174,582	2,654,067	10,704	
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(3,333,211)	348,346	147,234	(1,430,812)	3,362	1,042,541	163,744	1,664	
80	Fund Balances - June 30, 2010		8,564,176	10,572,230	3,164,399	546,956	610,141	2,071,811	2,895,827	(58,672)	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		17,628,729	3,462,442	5,107,616	707,252	612,653	0	69,082	186,451	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	143,558	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					580,610				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	64,838	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		17,772,287	3,462,442	5,107,616	707,252	1,258,101	0	69,082	186,451	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	53,202	0	0	0	81,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		53,202	0	0	0	81,000	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	47,041								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		47,041								
41	TRANSPORTATION FEES										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	41,711	48,978	8,757	2,020	1,894	14,746	8,934	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		41,711	48,978	8,757	2,020	1,894	14,746	8,934	0	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	495,296								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	621								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		495,917								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	102,130	0							
80	Book Store Sales	1730	44,643	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Total District/School Activity Income		146,773	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	203,564								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		203,564								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	0	67,997							
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	9,869	0	0	0
98	Services Provided Other Districts	1940	0	0							
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		9,540	0
100	Payments of Surplus Moneys from TIF Districts	1960	150,836	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees	1993	203,465	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	45,388	0	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		399,689	67,997	0	0	0	9,869	0	9,540	0
109	Total Receipts/Revenues from Local Sources	1000	19,160,184	3,579,417	5,116,373	709,272	1,340,995	24,615	78,016	195,991	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid- Sec. 18-8.05	3001	7,244,576	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		7,244,576	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	254,122			0					
125	Special Education - Extraordinary	3105	540,419								
126	Special Education - Personnel	3110	995,460	0							
127	Special Education - Orphanage - Individual	3120	41,274								
128	Special Education - Orphanage - Summer	3130	0								
129	Special Education - Summer School	3145	7,559								
130	Special Education - Other (Describe & Itemize)	3199	0	0							
131	Total Special Education		1,838,834	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0				0			
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0				0			
135	CTE - WECEP	3225	0	0				0			
136	CTE - Agriculture Education	3235	0	0				0			
137	CTE - Instructor Practicum	3240	0	0				0			
138	CTE - Student Organizations	3270	0	0				0			
139	CTE - Other (Describe & Itemize)	3299	0	0				0			
140	Total Career and Technical Education		0	0				0			
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	124,327					0			
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0					0			
144	Total Bilingual Ed		124,327					0			
145	State Free Lunch & Breakfast	3360						13,290			
146	School Breakfast Initiative	3365	228	0				0			
147	Driver Education	3370	0	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500	0	0		718,884	0				
152	Transportation - Special Education	3510	0	0		1,209,230	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		1,928,114	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	100,954	0		0	0				
159	Reading Improvement Block Grant	3715	132,717			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	34,642	0	0	0	0	0			0
166	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,760	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		2,246,752	0	0	1,928,114	0	0	0	0	0
173	Total Receipts from State Sources	3000	9,491,328	0	0	1,928,114	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM F										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FED										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOV										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				
189	Title V - Rural & Low Income Schools	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200	0					0			
194	National School Lunch Program	4210	316,013					0			
195	Special Milk Program	4215	0					0			
196	School Breakfast Program	4220	48,707					0			

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
197	Summer Food Service Admin/Program	4225	0				0				
198	Child & Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		364,720				0				
202	TITLE I										
203	Title I - Low Income	4300	282,721	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	Total Title I		282,721	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	8,979	0		0	0				
214	Title IV - 21st Century	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		8,979	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	45,006	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	132,126	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal - Special Education		177,132	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	1,200,767	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	23,735	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	332,948	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0		0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0	0	0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	400,125	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds XI	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		1,957,575	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
261	Emergency Immigrant Assistance	4905	6,955			0	0				
262	Title III - English Language Acquisition	4909	21,016			0	0				
263	Learn & Serve America	4910	0			0	0				
264	McKinney Education for Homeless Children	4920	0	0		0	0				
265	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
266	Title II - Teacher Quality	4932	99,692	0		0	0				
267	Federal Charter Schools	4960	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	38,641	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	121,497	0		0	0				
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,531	0		0	0	0			0
271	Total Restricted Grants-In-Aid Received from the Fedederal Govt Th		3,080,459	0	0	0	0	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	3,080,459	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues		31,731,971	3,579,417	5,116,373	2,637,386	1,340,995	24,615	78,016	195,991	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H
1			(100)	(200)	(300)	(400)	(500)	(600)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects
3	10 - EDUCATIONAL FUND (ED)							
4	INSTRUCTION (ED)							
5	Regular Programs	1100	10,662,997	1,464,221	1,640	299,375	18,285	4,743
6	Pre-K Programs	1125	0	0	0	0	0	0
7	Special Education Programs (Functions 1200-1220)	1200	3,942,200	885,225	71,528	264,898	85,102	0
8	Special Education Programs Pre-K	1225	0	0	0	0	0	0
9	Remedial and Supplemental Programs K-12	1250	1,152,633	195,744	16,702	56,440	74,093	0
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0
12	CTE Programs	1400	0	0	0	0	0	0
13	Interscholastic Programs	1500	224,401	4,135	9,428	498	0	150
14	Summer School Programs	1600	64,896	3,912	0	135	0	0
15	Gifted Programs	1650	0	0	0	0	0	0
16	Driver's Education Programs	1700	0	0	0	0	0	0
17	Bilingual Programs	1800	801,412	105,734	5,035	36,339	0	0
18	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0
19	Pre-K Programs - Private Tuition	1910						0
20	Regular K-12 Programs - Private Tuition	1911						0
21	Special Education Programs K-12 - Private Tuition	1912						501,581
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	Total Instruction ¹⁰	1000	16,848,539	2,658,971	104,333	657,685	177,480	506,474
33	SUPPORT SERVICES (ED)							
34	SUPPORT SERVICES - PUPILS							
35	Attendance & Social Work Services	2110	887,782	106,018	0	165	0	0
36	Guidance Services	2120	0	0	0	0	0	0
37	Health Services	2130	480,913	94,856	11,534	5,978	0	0
38	Psychological Services	2140	272,791	36,806	23,929	3,219	0	0
39	Speech Pathology & Audiology Services	2150	386,097	52,639	388,866	3,307	0	0
40	Other Support Services - Pupils (Describe & Itemize)	2190	167,392	29,624	89,514	9,675	0	707

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	I	J	K	L
1			(700)	(800)	(900)	
2	Description	Funct #	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)					
4	INSTRUCTION (ED)					
5	Regular Programs	1100	8,874	0	12,460,135	15,383,619
6	Pre-K Programs	1125	0	0	0	0
7	Special Education Programs (Functions 1200-1220)	1200	18,285	0	5,267,238	5,466,244
8	Special Education Programs Pre-K	1225	0	0	0	0
9	Remedial and Supplemental Programs K-12	1250	10,443	0	1,506,055	1,502,446
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0
12	CTE Programs	1400	0	0	0	0
13	Interscholastic Programs	1500	0	0	238,612	204,312
14	Summer School Programs	1600	0	0	68,943	50,347
15	Gifted Programs	1650	0	0	0	5,000
16	Driver's Education Programs	1700	0	0	0	0
17	Bilingual Programs	1800	0	0	948,520	1,061,745
18	Truant Alternative & Optional Programs	1900	0	0	0	0
19	Pre-K Programs - Private Tuition	1910			0	0
20	Regular K-12 Programs - Private Tuition	1911			0	0
21	Special Education Programs K-12 - Private Tuition	1912			501,581	0
22	Special Education Programs Pre-K - Tuition	1913			0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914			0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915			0	0
25	Adult/Continuing Education Programs - Private Tuition	1916			0	0
26	CTE Programs - Private Tuition	1917			0	0
27	Interscholastic Programs - Private Tuition	1918			0	0
28	Summer School Programs - Private Tuition	1919			0	0
29	Gifted Programs - Private Tuition	1920			0	0
30	Bilingual Programs - Private Tuition	1921			0	0
31	Truants Alternative/Optional Ed Progrms - Private Tuition	1922			0	0
32	Total Instruction ¹⁰	1000	37,602	0	20,991,084	23,673,713
33	SUPPORT SERVICES (ED)					
34	SUPPORT SERVICES - PUPILS					
35	Attendance & Social Work Services	2110	0	0	993,965	981,762
36	Guidance Services	2120	0	0	0	0
37	Health Services	2130	0	0	593,281	683,161
38	Psychological Services	2140	0	0	336,745	322,789
39	Speech Pathology & Audiology Services	2150	4,054	0	834,963	1,891,005
40	Other Support Services - Pupils (Describe & Itemize)	2190	564	0	297,476	264,895

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H
1			(100)	(200)	(300)	(400)	(500)	(600)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects
41	Total Support Services - Pupils	2100	2,194,975	319,943	513,843	22,344	0	707
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF							
43	Improvement of Instruction Services	2210	202,476	179,695	63,673	326,336	0	0
44	Educational Media Services	2220	1,135,908	227,134	222,175	83,411	14,194	0
45	Assessment & Testing	2230	0	0	58,082	0	0	0
46	Total Support Services - Instructional Staff	2200	1,338,384	406,829	343,930	409,747	14,194	0
47	SUPPORT SERVICES - GENERAL ADMINISTRATION							
48	Board of Education Services	2310	19,362	1,975	253,648	476	0	1,479
49	Executive Administration Services	2320	229,283	43,627	22,184	8,067	0	2,903
50	Special Area Administration Services	2330	0	0	0	0	0	0
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0
52	Total Support Services - General Administration	2300	248,645	45,602	275,832	8,543	0	4,382
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION							
54	Office of the Principal Services	2410	1,214,570	222,395	659,234	81,133	0	1,699
55	Other Support Services - School Admin (Describe &	2490	0	0	0	0	0	0
56	Total Support Services - School Administration	2400	1,214,570	222,395	659,234	81,133	0	1,699
57	SUPPORT SERVICES - BUSINESS							
58	Direction of Business Support Services	2510	98,475	12,339	0	0	0	0
59	Fiscal Services	2520	283,569	30,527	76,644	5,301	0	9,940
60	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0
61	Pupil Transportation Services	2550	0	0	0	0	0	0
62	Food Services	2560	24,952	8,732	783,063	1,171	0	1,989
63	Internal Services	2570	0	0	0	0	0	0
64	Total Support Services - Business	2500	406,996	51,598	859,707	6,472	0	11,929
65	SUPPORT SERVICES - CENTRAL							
66	Direction of Central Support Services	2610	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0
68	Information Services	2630	0	0	0	0	0	0
69	Staff Services	2640	0	0	44,171	0	0	0
70	Data Processing Services	2660	0	0	0	0	0	0
71	Total Support Services - Central	2600	0	0	44,171	0	0	0
72	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0
73	Total Support Services	2000	5,403,570	1,046,367	2,696,717	528,239	14,194	18,717
74	COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)							
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)							
77	Payments for Regular Programs	4110			0			0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	I	J	K	L
1			(700)	(800)	(900)	
2	Description	Funct #	Non-Capitalized Equipment	Termination Benefits	Total	Budget
41	Total Support Services - Pupils	2100	4,618	0	3,056,430	4,143,612
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF					
43	Improvement of Instruction Services	2210	0	0	772,180	834,648
44	Educational Media Services	2220	51,266	0	1,734,088	1,744,446
45	Assessment & Testing	2230	0	0	58,082	100,000
46	Total Support Services - Instructional Staff	2200	51,266	0	2,564,350	2,679,094
47	SUPPORT SERVICES - GENERAL ADMINISTRATION					
48	Board of Education Services	2310	0	0	276,940	237,580
49	Executive Administration Services	2320	229	0	306,293	297,767
50	Special Area Administration Services	2330	0	0	0	0
51	Tort Immunity Services	2360 - 2370	0	0	0	0
52	Total Support Services - General Administration	2300	229	0	583,233	535,347
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION					
54	Office of the Principal Services	2410	1,170	0	2,180,201	2,217,208
55	Other Support Services - School Admin (Describe &	2490	0	0	0	0
56	Total Support Services - School Administration	2400	1,170	0	2,180,201	2,217,208
57	SUPPORT SERVICES - BUSINESS					
58	Direction of Business Support Services	2510	0	0	110,814	0
59	Fiscal Services	2520	0	0	405,981	525,967
60	Operation & Maintenance of Plant Services	2540	0	0	0	0
61	Pupil Transportation Services	2550	0	0	0	0
62	Food Services	2560	0	0	819,907	844,557
63	Internal Services	2570	0	0	0	0
64	Total Support Services - Business	2500	0	0	1,336,702	1,370,524
65	SUPPORT SERVICES - CENTRAL					
66	Direction of Central Support Services	2610	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0
68	Information Services	2630	0	0	0	0
69	Staff Services	2640	0	0	44,171	127,136
70	Data Processing Services	2660	0	0	0	0
71	Total Support Services - Central	2600	0	0	44,171	127,136
72	Other Support Services (Describe & Itemize)	2900	0	0	0	0
73	Total Support Services	2000	57,283	0	9,765,087	11,072,921
74	COMMUNITY SERVICES (ED)	3000	0	0	0	0
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)					
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)					
77	Payments for Regular Programs	4110			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H
1			(100)	(200)	(300)	(400)	(500)	(600)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects
78	Payments for Special Education Programs	4120			0			0
79	Payments for Adult/Continuing Education Programs	4130			0			0
80	Payments for CTE Programs	4140			0			0
81	Payments for Community College Programs	4170			0			0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0
83	Total Payments to Dist & Other Govt Units (In-State)	4100			0			0
84	Payments for Regular Programs - Tuition	4210						0
85	Payments for Special Education Programs - Tuition	4220						780,233
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						0
90	Other Payments to In-State Govt Units	4290						0
91	Total Payments to Other District & Govt Units -Tuition (In State)	4200						780,233
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

	A	B	I	J	K	L
1			(700)	(800)	(900)	
2	Description	Funct #	Non-Capitalized Equipment	Termination Benefits	Total	Budget
78	Payments for Special Education Programs	4120			0	0
79	Payments for Adult/Continuing Education Programs	4130			0	0
80	Payments for CTE Programs	4140			0	0
81	Payments for Community College Programs	4170			0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0	0
83	Total Payments to Dist & Other Govt Units (In-State)	4100			0	0
84	Payments for Regular Programs - Tuition	4210			0	0
85	Payments for Special Education Programs - Tuition	4220			780,233	0
86	Payments for Adult/Continuing Education Programs - Tuition	4230			0	0
87	Payments for CTE Programs - Tuition	4240			0	0
88	Payments for Community College Programs - Tuition	4270			0	0
89	Payments for Other Programs - Tuition	4280			0	0
90	Other Payments to In-State Govt Units	4290			0	0
91	Total Payments to Other District & Govt Units -Tuition (In State)	4200			780,233	0
92	Payments for Regular Programs - Transfers	4310			0	0
93	Payments for Special Education Programs - Transfers	4320			0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H
1			(100)	(200)	(300)	(400)	(500)	(600)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects
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			7,968
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			7,968
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0
101	Total Payments to Other District & Govt Units	4000			0			788,201
102	DEBT SERVICES (ED)							
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT							
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	Total Interest on Short-Term Debt	5100						0
110	Debt Services - Interest on Long-Term Debt	5200						0
111	Total Debt Services	5000						0
112	PROVISIONS FOR CONTINGENCIES (ED)	6000						
113	Total Direct Disbursements/Expenditures		22,252,109	3,705,338	2,801,050	1,185,924	191,674	1,313,392
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							
115								
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)							
117	SUPPORT SERVICES (O&M)							
118	SUPPORT SERVICES - PUPILS							
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0
120	SUPPORT SERVICES - BUSINESS							
121	Direction of Business Support Services	2510	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0
123	Operation & Maintenance of Plant Services	2540	832,828	195,042	902,448	1,317,639	211,992	9,763
124	Pupil Transportation Services	2550	0	0	0	0	0	0
125	Food Services	2560					0	
126	Total Support Services - Business	2500	832,828	195,042	902,448	1,317,639	211,992	9,763
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0
128	Total Support Services	2000	832,828	195,042	902,448	1,317,639	211,992	9,763
129	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	I	J	K	L
1			(700)	(800)	(900)	
2	Description	Funct #	Non-Capitalized Equipment	Termination Benefits	Total	Budget
95	Payments for CTE Programs - Transfers	4340			0	0
96	Payments for Community College Program - Transfers	4370			0	0
97	Payments for Other Programs - Transfers	4380			0	0
98	Other Payments to In-State Govt Units - Transfers	4390			7,968	0
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			7,968	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0	0
101	Total Payments to Other District & Govt Units	4000			788,201	0
102	DEBT SERVICES (ED)					
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT					
104	Tax Anticipation Warrants	5110			0	0
105	Tax Anticipation Notes	5120			0	0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130			0	0
107	State Aid Anticipation Certificates	5140			0	0
108	Other Interest on Short-Term Debt	5150			0	0
109	Total Interest on Short-Term Debt	5100			0	0
110	Debt Services - Interest on Long-Term Debt	5200			0	0
111	Total Debt Services	5000			0	0
112	PROVISIONS FOR CONTINGENCIES (ED)	6000				694,959
113	Total Direct Disbursements/Expenditures		94,885	0	31,544,372	35,441,593
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures				187,599	
115						
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)					
117	SUPPORT SERVICES (O&M)					
118	SUPPORT SERVICES - PUPILS					
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0
120	SUPPORT SERVICES - BUSINESS					
121	Direction of Business Support Services	2510	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	0	0
123	Operation & Maintenance of Plant Services	2540	22,781	0	3,492,493	3,677,679
124	Pupil Transportation Services	2550	0	0	0	0
125	Food Services	2560	0		0	0
126	Total Support Services - Business	2500	22,781	0	3,492,493	3,677,679
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0
128	Total Support Services	2000	22,781	0	3,492,493	3,677,679
129	COMMUNITY SERVICES (O&M)	3000	0	0	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H
1			(100)	(200)	(300)	(400)	(500)	(600)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)							
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)							
132	Payments for Special Education Programs	4120			0			0
133	Payments for CTE Programs	4140			0			0
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0
135	Total Payments to Other Govt. Units (In-State)	4100			0			0
136	Payments to Other Govt. Units (Out of State)	4400						0
137	Total Payments to Other Dist & Govt Units	4000			0			0
138	DEBT SERVICES (O&M)	5000						
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT							
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

	A	B	I	J	K	L
1			(700)	(800)	(900)	
2	Description	Funct #	Non-Capitalized Equipment	Termination Benefits	Total	Budget
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)					
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)					
132	Payments for Special Education Programs	4120			0	0
133	Payments for CTE Programs	4140			0	0
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0	0
135	Total Payments to Other Govt. Units (In-State)	4100			0	0
136	Payments to Other Govt. Units (Out of State)	4400			0	0
137	Total Payments to Other Dist & Govt Units	4000			0	0
138	DEBT SERVICES (O&M)	5000				
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT					
140	Tax Anticipation Warrants	5110			0	0
141	Tax Anticipation Notes	5120			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H
1			(100)	(200)	(300)	(400)	(500)	(600)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects
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	Total Debt Service - Interest on Short-Term Debt	5100						0
146	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0
147	Total Debt Services	5000						0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000						
149	Total Direct Disbursements/Expenditures		832,828	195,042	902,448	1,317,639	211,992	9,763
150	Excess (Deficiency) of Receipts/Revenues\Over Disbursemen							
151								
152	30 - DEBT SERVICES (DS)							
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0
154	DEBT SERVICES (DS)	5000						
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT							
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	Total Debt Services - Interest On Short-Term Debt	5100						0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,010,279
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						2,796,224
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			4,100
165	Total Debt Services	5000			0			4,810,603
166	PROVISION FOR CONTINGENCIES (DS)	6000						
167	Total Disbursements/ Expenditures				0			4,810,603
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							
169								
170	40 - TRANSPORTATION FUND (TR)							
171	SUPPORT SERVICES (TR)							
172	SUPPORT SERVICES - PUPILS							
173	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0
174	SUPPORT SERVICES - BUSINESS							

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010						
	A	B	I	J	K	L
1			(700)	(800)	(900)	
2	Description	Funct #	Non-Capitalized Equipment	Termination Benefits	Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130			0	0
143	State Aid Anticipation Certificates	5140			0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150			0	0
145	Total Debt Service - Interest on Short-Term Debt	5100			0	0
146	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200			0	0
147	Total Debt Services	5000			0	0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000				0
149	Total Direct Disbursements/Expenditures		22,781	0	3,492,493	3,677,679
150	Excess (Deficiency) of Receipts/Revenues\Over Disburse				86,924	
151						
152	30 - DEBT SERVICES (DS)					
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000			0	0
154	DEBT SERVICES (DS)	5000				
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT					
156	Tax Anticipation Warrants	5110			0	0
157	Tax Anticipation Notes	5120			0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130			0	0
159	State Aid Anticipation Certificates	5140			0	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150			0	0
161	Total Debt Services - Interest On Short-Term Debt	5100			0	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200			2,010,279	4,798,632
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300			2,796,224	0
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400			4,100	0
165	Total Debt Services	5000			4,810,603	4,798,632
166	PROVISION FOR CONTINGENCIES (DS)	6000				0
167	Total Disbursements/ Expenditures				4,810,603	4,798,632
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures				305,770	
169						
170	40 - TRANSPORTATION FUND (TR)					
171	SUPPORT SERVICES (TR)					
172	SUPPORT SERVICES - PUPILS					
173	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0
174	SUPPORT SERVICES - BUSINESS					

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H
1			(100)	(200)	(300)	(400)	(500)	(600)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects
175	Pupil Transportation Services	2550	23,532	10,159	2,452,123	605	0	175,371
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0
177	Total Support Services	2000	23,532	10,159	2,452,123	605	0	175,371
178	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)							
180	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)							
181	Payments for Regular Programs	4110			0			0
182	Payments for Special Education Programs	4120			0			0
183	Payments for Adult/Continuing Education Programs	4130			0			0
184	Payments for CTE Programs	4140			0			0
185	Payments for Community College Programs	4170			0			0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0
187	Total Payments to Other Govt. Units (In-State)	4100			0			0

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

	A	B	I	J	K	L
1			(700)	(800)	(900)	
2	Description	Funct #	Non-Capitalized Equipment	Termination Benefits	Total	Budget
175	Pupil Transportation Services	2550	0	0	2,661,790	2,573,669
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0
177	Total Support Services	2000	0	0	2,661,790	2,573,669
178	COMMUNITY SERVICES (TR)	3000	0	0	0	0
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)					
180	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)					
181	Payments for Regular Programs	4110			0	0
182	Payments for Special Education Programs	4120			0	0
183	Payments for Adult/Continuing Education Programs	4130			0	0
184	Payments for CTE Programs	4140			0	0
185	Payments for Community College Programs	4170			0	0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0	0
187	Total Payments to Other Govt. Units (In-State)	4100			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H
1			(100)	(200)	(300)	(400)	(500)	(600)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0
189	Total Payments to Other Dist & Govt Units	4000			0			0
190	DEBT SERVICES (TR)							
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT							
192	Tax Anticipation Warrants	5110						0
193	Tax Anticipation Notes	5120						0
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0
195	State Aid Anticipation Certificates	5140						0
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0
197	Total Debt Services - Interest On Short-Term Debt	5100						0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT							0
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹							0
200	DEBT SERVICES - OTHER (Describe & Itemize)							0
201	Total Debt Services							0
202	PROVISION FOR CONTINGENCIES (TR)							
203	Total Disbursements/ Expenditures		23,532	10,159	2,452,123	605	0	175,371
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							
205								
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUN							
207	INSTRUCTION (MR/SS)							
208	Regular Programs	1100		136,868				
209	Pre-K Programs	1125		21,062				
210	Special Education Programs (Functions 1200-1220)	1200		288,755				
211	Special Education Programs - Pre-K	1225		0				
212	Remedial and Supplemental Programs - K-12	1250		69,945				
213	Remedial and Supplemental Programs - Pre-K	1275		0				
214	Adult/Continuing Education Programs	1300		0				
215	CTE Programs	1400		0				
216	Interscholastic Programs	1500		7,431				
217	Summer School Programs	1600		2,485				
218	Gifted Programs	1650		0				
219	Driver's Education Programs	1700		0				
220	Bilingual Programs	1800		23,902				
221	Truants' Alternative & Optional Programs	1900		0				

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	I	J	K	L
1			(700)	(800)	(900)	
2	Description	Funct #	Non-Capitalized Equipment	Termination Benefits	Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0	0
189	Total Payments to Other Dist & Govt Units	4000			0	0
190	DEBT SERVICES (TR)					
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT					
192	Tax Anticipation Warrants	5110			0	0
193	Tax Anticipation Notes	5120			0	0
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130			0	0
195	State Aid Anticipation Certificates	5140			0	0
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150			0	0
197	Total Debt Services - Interest On Short-Term Debt	5100			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT					
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300				
199					0	0
200	DEBT SERVICES - OTHER (Describe & Itemize)					
		5400			0	0
201	Total Debt Services				0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000				10,000
203	Total Disbursements/ Expenditures		0	0	2,661,790	2,583,669
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures				(24,404)	
205						
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUNI					
207	INSTRUCTION (MR/SS)					
208	Regular Programs	1100			136,868	158,675
209	Pre-K Programs	1125			21,062	21,598
210	Special Education Programs (Functions 1200-1220)	1200			288,755	328,490
211	Special Education Programs - Pre-K	1225			0	0
212	Remedial and Supplemental Programs - K-12	1250			69,945	73,939
213	Remedial and Supplemental Programs - Pre-K	1275			0	0
214	Adult/Continuing Education Programs	1300			0	0
215	CTE Programs	1400			0	0
216	Interscholastic Programs	1500			7,431	5,646
217	Summer School Programs	1600			2,485	2,572
218	Gifted Programs	1650			0	0
219	Driver's Education Programs	1700			0	0
220	Bilingual Programs	1800			23,902	27,914
221	Truants' Alternative & Optional Programs	1900			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H
1			(100)	(200)	(300)	(400)	(500)	(600)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects
222	Total Instruction	1000		550,448				
223	SUPPORT SERVICES (MR/SS)	2000						
224	SUPPORT SERVICES - PUPILS							
225	Attendance & Social Work Services	2110		13,089				
226	Guidance Services	2120		0				
227	Health Services	2130		81,688				
228	Psychological Services	2140		3,733				
229	Speech Pathology & Audiology Services	2150		6,257				
230	Other Support Services - Pupils (Describe & Itemize)	2190		17,806				
231	Total Support Services - Pupils	2100		122,573				
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF							
233	Improvement of Instruction Services	2210		10,222				
234	Educational Media Services	2220		107,587				
235	Assessment & Testing	2230		4,930				
236	Total Support Services - Instructional Staff	2200		122,739				

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	I	J	K	L
1			(700)	(800)	(900)	
2	Description	Funct #	Non-Capitalized Equipment	Termination Benefits	Total	Budget
222	Total Instruction	1000			550,448	618,834
223	SUPPORT SERVICES (MR/SS)	2000				
224	SUPPORT SERVICES - PUPILS					
225	Attendance & Social Work Services	2110			13,089	13,692
226	Guidance Services	2120			0	0
227	Health Services	2130			81,688	120,477
228	Psychological Services	2140			3,733	3,986
229	Speech Pathology & Audiology Services	2150			6,257	12,416
230	Other Support Services - Pupils (Describe & Itemize)	2190			17,806	17,080
231	Total Support Services - Pupils	2100			122,573	167,651
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF					
233	Improvement of Instruction Services	2210			10,222	8,929
234	Educational Media Services	2220			107,587	110,749
235	Assessment & Testing	2230			4,930	0
236	Total Support Services - Instructional Staff	2200			122,739	119,678

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H
1			(100)	(200)	(300)	(400)	(500)	(600)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects
237	SUPPORT SERVICES - GENERAL ADMINISTRATION							
238	Board of Education Services	2310		3,421				
239	Executive Administration Services	2320		8,385				
240	Service Area Administrative Services	2330		0				
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	Total Support Services - General Administration	2300		11,806				
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION							
252	Office of the Principal Services	2410		79,657				
253	Other Support Services - School Administration (Describe & Itemize)	2490		0				
254	Total Support Services - School Administration	2400		79,657				
255	SUPPORT SERVICES - BUSINESS							
256	Direction of Business Support Services	2510		1,347				
257	Fiscal Services	2520		45,091				
258	Facilities Acquisition & Construction Services	2530		0				
259	Operation & Maintenance of Plant Services	2540		156,502				
260	Pupil Transportation Services	2550		0				
261	Food Services	2560		4,989				
262	Internal Services	2570		0				
263	Total Support Services - Business	2500		207,929				
264	SUPPORT SERVICES - CENTRAL							
265	Direction of Central Support Services	2610		0				
266	Planning, Research, Development, & Evaluation Services	2620		0				
267	Information Services	2630		41				
268	Staff Services	2640		0				
269	Data Processing Services	2660		0				
270	Total Support Services - Central	2600		41				
271	Other Support Services (Describe & Itemize)	2900		0				
272	Total Support Services	2000		544,745				

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	I	J	K	L
1			(700)	(800)	(900)	
2	Description	Funct #	Non-Capitalized Equipment	Termination Benefits	Total	Budget
237	SUPPORT SERVICES - GENERAL ADMINISTRATION					
238	Board of Education Services	2310			3,421	3,216
239	Executive Administration Services	2320			8,385	8,211
240	Service Area Administrative Services	2330			0	0
241	Claims Paid from Self Insurance Fund	2361			0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362			0	0
243	Unemployment Insurance Payments	2363			0	0
244	Insurance Payments (Regular or Self-Insurance)	2364			0	0
245	Risk Management and Claims Services Payments	2365			0	0
246	Judgment and Settlements	2366			0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			0	0
248	Reciprocal Insurance Payments	2368			0	0
249	Legal Services	2369			0	0
250	Total Support Services - General Administration	2300			11,806	11,427
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION					
252	Office of the Principal Services	2410			79,657	80,532
253	Other Support Services - School Administration (Describe & Itemize)	2490			0	0
254	Total Support Services - School Administration	2400			79,657	80,532
255	SUPPORT SERVICES - BUSINESS					
256	Direction of Business Support Services	2510			1,347	0
257	Fiscal Services	2520			45,091	52,494
258	Facilities Acquisition & Construction Services	2530			0	0
259	Operation & Maintenance of Plant Services	2540			156,502	179,603
260	Pupil Transportation Services	2550			0	5,160
261	Food Services	2560			4,989	5,160
262	Internal Services	2570			0	0
263	Total Support Services - Business	2500			207,929	242,417
264	SUPPORT SERVICES - CENTRAL					
265	Direction of Central Support Services	2610			0	0
266	Planning, Research, Development, & Evaluation Services	2620			0	0
267	Information Services	2630			41	0
268	Staff Services	2640			0	0
269	Data Processing Services	2660			0	0
270	Total Support Services - Central	2600			41	0
271	Other Support Services (Describe & Itemize)	2900			0	0
272	Total Support Services	2000			544,745	621,705

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H
1			(100)	(200)	(300)	(400)	(500)	(600)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects
273	COMMUNITY SERVICES (MR/SS)	3000		0				
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)							
275	Payments for Special Education Programs	4120		58,707				
276	Payments for CTE Programs	4140		0				
277	Total Payments to Other Dist & Govt Units	4000		58,707				
278	DEBT SERVICES (MR/SS)							
279	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT							
280	Tax Anticipation Warrants	5110						0
281	Tax Anticipation Notes	5120						0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	I	J	K	L
1			(700)	(800)	(900)	
2	Description	Funct #	Non-Capitalized Equipment	Termination Benefits	Total	Budget
273	COMMUNITY SERVICES (MR/SS)	3000			0	0
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)					
275	Payments for Special Education Programs	4120			58,707	0
276	Payments for CTE Programs	4140			0	0
277	Total Payments to Other Dist & Govt Units	4000			58,707	0
278	DEBT SERVICES (MR/SS)					
279	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT					
280	Tax Anticipation Warrants	5110			0	0
281	Tax Anticipation Notes	5120			0	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H
1			(100)	(200)	(300)	(400)	(500)	(600)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects
283	State Aid Anticipation Certificates	5140						0
284	Other (Describe & Itemize)	5150						0
285	Total Debt Services - Interest	5000						0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000						
287	Total Disbursements/Expenditures			1,153,900				0
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							
289								
290	60 - CAPITAL PROJECTS (CP)							
291	SUPPORT SERVICES (CP)							
292	SUPPORT SERVICES - BUSINESS							
293	Facilities Acquisition and Construction Services	2530	0	0	8,460	0	500,633	0
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0
295	Total Support Services	2000	0	0	8,460	0	500,633	0
296	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)							
297	PAYMENTS TO OTHER GOVT UNITS (In-State)							
298	Payments to Other Govt Units (In-State)	4100			0			0
299	Payments for Special Education Programs	4120			0			0
300	Payments for CTE Programs	4140			0			0
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0
302	Total Payments to Other Dist & Govt Units	4000			0			0
303	PROVISION FOR CONTINGENCIES (S&C/CI)	6000						
304	Total Disbursements/ Expenditures		0	0	8,460	0	500,633	0
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							
306								
307	70 - WORKING CASH (WC)							
308								
309	80 - TORT FUND (TF)							
310	SUPPORT SERVICES - GENERAL ADMINISTRATION							
311	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	264,921	0	0	2,110
313	Unemployment Insurance Payments	2363	0	0	0	0	0	0
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0
315	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0
316	Judgment and Settlements	2366	0	0	0	0	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	I	J	K	L
1			(700)	(800)	(900)	
2	Description	Funct #	Non-Capitalized Equipment	Termination Benefits	Total	Budget
283	State Aid Anticipation Certificates	5140			0	0
284	Other (Describe & Itemize)	5150			0	0
285	Total Debt Services - Interest	5000			0	0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000				75,000
287	Total Disbursements/Expenditures				1,153,900	1,315,539
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures				187,095	
289						
290	60 - CAPITAL PROJECTS (CP)					
291	SUPPORT SERVICES (CP)					
292	SUPPORT SERVICES - BUSINESS					
293	Facilities Acquisition and Construction Services	2530	0	0	509,093	0
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0
295	Total Support Services	2000	0	0	509,093	0
296	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)					
297	PAYMENTS TO OTHER GOVT UNITS (In-State)					
298	Payments to Other Govt Units (In-State)	4100			0	0
299	Payments for Special Education Programs	4120			0	0
300	Payments for CTE Programs	4140			0	0
301	Other Payments to In-State Govt. Units (Describe &	4190			0	0
302	Total Payments to Other Dist & Govt Units	4000			0	0
303	PROVISION FOR CONTINGENCIES (S&C/CI)	6000				0
304	Total Disbursements/ Expenditures		0	0	509,093	0
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures				(484,478)	
306						
307	70 - WORKING CASH (WC)					
308						
309	80 - TORT FUND (TF)					
310	SUPPORT SERVICES - GENERAL ADMINISTRATION					
311	Claims Paid from Self Insurance Fund	2361	0	0	0	0
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	267,031	145,714
313	Unemployment Insurance Payments	2363	0	0	0	0
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	119,349
315	Risk Management and Claims Services Payments	2365	0	0	0	30,000
316	Judgment and Settlements	2366	0	0	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H
1			(100)	(200)	(300)	(400)	(500)	(600)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0
319	Legal Services	2369	0	0	0	0	0	0
320	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0
321	Vehicle Insurance (Transporation)	2372	0	0	0	0	0	0
322	Total Support Services - General Administration	2000	0	0	264,921	0	0	2,110
323	DEBT SERVICES (TF)	5000						
324	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT							
325	Tax Anticipation Warrants	5110						0
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0

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

	A	B	I	J	K	L
1			(700)	(800)	(900)	
2	Description	Funct #	Non-Capitalized Equipment	Termination Benefits	Total	Budget
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0
318	Reciprocal Insurance Payments	2368	0	0	0	0
319	Legal Services	2369	0	0	0	0
320	Property Insurance (Buildings & Grounds)	2371	0	0	0	0
321	Vehicle Insurance (Transporation)	2372	0	0	0	0
322	Total Support Services - General Administration	2000	0	0	267,031	295,063
323	DEBT SERVICES (TF)	5000				
324	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT					
325	Tax Anticipation Warrants	5110			0	0
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	C	D	E	F	G	H
1			(100)	(200)	(300)	(400)	(500)	(600)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects
327	Other Interest or Short-Term Debt	5150						0
328	Total Debt Services - Interest on Short-Term Debt	5000						0
329	PROVISIONS FOR CONTINGENCIES (TF)	6000						
330	Total Disbursements/Expenditures		0	0	264,921	0	0	2,110
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements							
332								
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)							
334	SUPPORT SERVICES (FP&S)							
335	SUPPORT SERVICES - BUSINESS							
336	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0
337	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0
338	Total Support Services - Business	2500	0	0	0	0	0	0
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0
340	Total Support Services	2000	0	0	0	0	0	0
341	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)							
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0
343	Total Payments to Other Dist & Govt Units	4000						0
344	DEBT SERVICES (FP&S)							
345	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT							
346	Tax Anticipation Warrants	5110						0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0
348	Total Debt Service - Interest on Short-Term Debt	5100						0
349	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0
350	Debt Service - Payments of Principal on Long-Term	5300						0
351	Total Debt Service	5000						0
352	PROVISION FOR CONTINGENCIES (FP&S)	6000						
353	Total Disbursements/Expenditures		0	0	0	0	0	0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2010

	A	B	I	J	K	L
1			(700)	(800)	(900)	
2	Description	Funct #	Non-Capitalized Equipment	Termination Benefits	Total	Budget
327	Other Interest or Short-Term Debt	5150			0	0
328	Total Debt Services - Interest on Short-Term Debt	5000			0	0
329	PROVISIONS FOR CONTINGENCIES (TF)	6000				0
330	Total Disbursements/Expenditures		0	0	267,031	295,063
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements				(71,040)	
332						
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)					
334	SUPPORT SERVICES (FP&S)					
335	SUPPORT SERVICES - BUSINESS					
336	Facilities Acquisition & Construction Services	2530	0	0	0	0
337	Operation & Maintenance of Plant Services	2540	0	0	0	0
338	Total Support Services - Business	2500	0	0	0	0
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0
340	Total Support Services	2000	0	0	0	0
341	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)					
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0	0
343	Total Payments to Other Dist & Govt Units	4000			0	0
344	DEBT SERVICES (FP&S)					
345	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT					
346	Tax Anticipation Warrants	5110			0	0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150			0	0
348	Total Debt Service - Interest on Short-Term Debt	5100			0	0
349	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200			0	0
350	Debt Service - Payments of Principal on Long-Term	5300			0	0
351	Total Debt Service	5000			0	0
352	PROVISION FOR CONTINGENCIES (FP&S)	6000				0
353	Total Disbursements/Expenditures		0	0	0	0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures				0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			---RECEIPTS---	-----DISBURSEMENTS-----								
2	District's Accounting Basis is ACCRUAL			(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	1,200,767	1,200,767								1,200,767
6	ARRA - Title I Low Income	4851	0									0
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	23,735					23,735				23,735
12	ARRA - IDEA Part B Flow Through	4857	332,948	141,501	13,336	36,149	63,522	78,440				332,948
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	400,125	347,203		52,922						400,125
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	Total ARRA Programs		1,957,575	1,689,471	13,336	89,071	63,522	102,175	0	0		1,957,575
35	Ending Balance June 30, 2010		0									
36	<p>1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23) used for the following non-allowable purposes:</p> <p>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>											
37	<p>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:</p>											
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	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy & Prior Levies) *	Taxes Received (from the 2009 Levy)	Taxes Received (from 2008 & Prior Levies)	Total Estimated Taxes (from the 2009 Levy)	Estimated Taxes Due (from the 2009 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	17,676,460	8,722,572	8,953,888	17,676,244	8,953,672
5	Operations & Maintenance	3,470,813	1,743,943	1,726,870	3,533,639	1,789,696
6	Debt Services **	5,116,611	2,648,792	2,467,819	5,368,877	2,720,085
7	Transportation	708,756	357,365	351,391	724,436	367,071
8	Municipal Retirement/Social Security	582,476	294,469	288,007	595,648	301,179
9	Capital Improvements	0		0		0
10	Working Cash	69,202	35,737	33,465	72,444	36,707
11	Tort Immunity	187,298	95,774	91,524	193,183	97,409
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	142,588	71,473	71,115	144,887	73,414
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	582,476	294,469	288,007	595,648	301,179
17	Summer School	0		0		0
18	Other (Describe & Itemize)	65,231	31,448	33,783	64,394	32,946
19	Totals	28,601,911	14,296,042	14,305,869	28,969,400	14,673,358
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	K	L
1	SCHEDULE OF SHORT-TERM DEBT											
2	Description	Outstanding Beginning 07/01/09	Issued 07/01/09 Through 06/30/10	Retired 07/01/09 Through 06/30/10	Outstanding Ending 06/30/10							
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX /											
4	Total CPPRT Notes				0							
5	TAX ANTICIPATION WARRANTS (TAW)											
6	Educational Fund				0							
7	Operations & Maintenance Fund				0							
8	Debt Services - Construction				0							
9	Debt Services - Working Cash				0							
10	Debt Services - Refunding Bonds				0							
11	Transportation Fund				0							
12	Municipal Retirement/Social Security Fund				0							
13	Fire Prevention & Safety Fund				0							
14	Other - (Describe & Itemize)				0							
15	Total TAWs	0	0	0	0							
16	TAX ANTICIPATION NOTES (TAN)											
17	Educational Fund				0							
18	Operations & Maintenance Fund				0							
19	Fire Prevention & Safety Fund				0							
20	Other - (Describe & Itemize)				0							
21	Total TANs	0	0	0	0							
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)											
23	Total T/EOs (Educational, Operations & Maintenance, & Transp				0							
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)											
25	Total GSAACs (All Funds)				0							
26	OTHER SHORT-TERM BORROWING											
27	Total Other Short-Term Borrowing (Describe & Itemize)				0							
28												
29	SCHEDULE OF LONG-TERM DEBT											
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/09	Issued 7/1/09 thru 6/30/10	Difference With page 7, line 32	Retired 7/1/09 thru 6/30/10	Outstanding 6/30/10	Amount to be Provided for Payment on		
31	Capital Appreciation Bonds, 1999	09/21/99	5,749,894	6	10,621,511		746,779	2,290,000	9,078,290	7,511,216		
32	Capital Appreciation Bonds, 2000	07/01/00	9,449,899	6	8,567,302		744,398	250,000	9,061,700	8,950,116		
33	Capital Appreciation Bonds, 2001	08/29/01	3,999,955	6	8,460,857		760,631	0	9,221,488	9,221,488		
34	Capital Appreciation Bonds, 2002	08/01/02	3,497,696	6	6,574,141		553,800	245,000	6,882,941	6,753,709		
35	General Obligation Bonds, 2005	11/01/05	46,980,000	3,6	40,300,000			0	40,300,000	38,943,491		
36	SEDOL Building Bonds, 1998	09/01/98	319,527	6	43,078			11,224	31,854	31,854		
37									0			
38									0			
39									0			
40									0			
41									0			
42									0			
43									0			
44									0			
45									0			
46									0			
47									0			
48									0			
49			69,996,971		74,566,889	0	2,805,608	2,796,224	74,576,273	71,411,874		
50												
51	* Each type of debt issued must be identified separately with the amount:											
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy			7. Other							
53	2. Funding Bonds	5. Tort Judgment Bonds			8. Other							
54	3. Refunding Bonds	6. Building Bonds			9. Other							
55												

	M	N
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Long-Term Debt	
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		
51		
52		
53		
54		
55		

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES														
2	Description					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education				
3	Cash Basis Fund Balance as of July 1, 2009							0							
4	RECEIPTS:														
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		142,588							
6	Earnings on Investments					10, 20, 40, 50 or 60-1500									
7	Drivers' Education Fees					10-1970						0			
8	School Facility Occupation Tax Proceeds					30 or 60-1983				0					
9	Driver Education					10 or 20-3370						0			
10	Other Receipts (Describe & Itemize on tab "Itemization 32")					--									
11	Sale of Bonds					10, 20, 40 or 60-7200									
12	Total Receipts						0	142,588	0	0	0				
13	DISBURSEMENTS:														
14	Instruction					10 or 50-1000		142,588							
15	Facilities Acquisition & Construction Services					20 or 60-2530									
16	Tort Immunity Services					10, 20, 40-2360-2370									
17	DEBT SERVICE														
18	Debt Services - Interest on Long-Term Debt					30-5200									
19	Debt Services - Payments of Principal on Long-Term Debt					30-5300									
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")					30-5400									
21	Total Debt Services										0				
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")					--									
23	Total Disbursements						0	142,588	0	0	0	0			
24	Ending Cash Basis Fund Balance as of June 30, 2010						0	0	0	0	0				
25	Reserved Fund Balance					714									
26	Unreserved Fund Balance					730	0	0	0	0	0				
27															
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a														
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?														
31	If yes, list in the aggregate the following:														
32											Total Claims Payments:				
33											Total Reserve Remaining:				
34	Using the following categories, list all other Tort Immunity expenditures <u>not</u> included in line 30 above. Include the total dollar amount for each category.														
35	Expenditures:														
36	Workers' Compensation Act and/or Workers' Occupational Disease Act														
37	Unemployment Insurance Act														
38	Insurance (Regular or Self-Insurance)														
39	Risk Management and Claims Service														
40	Judgments/Settlements														
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or														
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)														
43	Legal Services														
44	Principal and Interest on Tort Bonds														
46	^a Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY10 as a result of existing (restricted) fund balances														
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fu														
48	^b 55 ILCS 5/5-1006.7														

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

	O
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
30	
31	
32	
33	
34	
35	
36	
37	
38	
39	
40	
41	
42	
43	
44	
46	
47	nd (80).
48	

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	Schedule of Capital Outlay and Depreciation											
4	Description of Assets	Acct #	Cost 7-1-09	Add: Additions 2009-10	Less: Deletions 2009-10	Cost 6-30-10	Life In Years	Accumulated Depreciation 7-1-09	Add: Depreciation Allowable 2009-10	Less: Depreciation Deletions 2009-10	Accumulated Depreciation 6-30-10	Balance Undepreciated 6-30-10
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	2,236,069			2,236,069						2,236,069
8	Depreciable Land	222				0	50				0	0
9	Buildings	230										
10	Permanent Buildings	231	83,867,300	289,893		84,157,193	50	17,611,417	2,207,187		19,818,604	64,338,589
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	1,905,598	279,507		2,185,105	20	877,678	97,137		974,815	1,210,290
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	6,356,079	200,758	36,343	6,520,494	10	4,743,931	306,052	33,846	5,016,137	1,504,357
15	5 Yr Schedule	252				0	5				0	0
16	3 Yr Schedule	253				0	3				0	0
17	Construction in Progress	260		134,141		134,141	--					134,141
18	Total Capital Assets	200	94,365,046	904,299	36,343	95,233,002		23,233,026	2,610,376	33,846	25,809,556	69,423,446
19	Non-Capitalized Equipment	700				117,666	10		11,767			
20	Allowable Depreciation								2,622,143			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)					
2	This schedule is completed for school districts only.					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L113	Total Expenditures		\$	31,544,372
9	O&M	Expenditures 15-22, L149	Total Expenditures			3,492,493
10	DS	Expenditures 15-22, L167	Total Expenditures			4,810,603
11	TR	Expenditures 15-22, L203	Total Expenditures			2,661,790
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			1,153,900
13	TORT	Expenditures 15-22, L330	Total Expenditures			267,031
14			Total Expenditures		\$	43,930,189
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs			0
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			0
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			68,943
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			501,581
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			0
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			788,201
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			191,674
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			94,885
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units			0
58	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay			211,992
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			22,781
60	DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			2,796,224
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units			0
64	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs			21,062
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			2,485
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			0
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			58,707
74						
75			Total Deductions		\$	4,758,535
76			Total Operating Expenses (Regular K-12)			39,171,654
77			9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)			3,683.25
78			Estimated OEPP		\$	10,635.08
79						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)					
2	This schedule is completed for school districts only.					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
80	PER CAPITA TUITION CHARGE					
81						
82	LESS OFFSETTING RECEIPTS/REVENUES:					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		495,917
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		146,773
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		203,564
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		67,997
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		203,465
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		1,838,834
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		0
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		124,327
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		13,290
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		228
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		0
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		1,928,114
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		132,717
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		34,642
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		1,760
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		364,720
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		282,721
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		8,979
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		132,126
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range c	4800	Total ARRA Program Adjustments		356,683
161	ED-O&M-MR/SS	Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905	Emergency Immigrant Assistance		6,955
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition		21,016
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910	Learn & Serve America		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality		99,692
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960	Federal Charter Schools		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		38,641
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		121,497
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,531
172						
173	Total Allowance for PCTC Computation					\$ 6,626,189
174	Net Operating Expense for PCTC Computation					32,545,465
175	Total Depreciation Allowance (from page 27, Col I)					2,622,143
176	Total Allowance for PCTC Computation					35,167,608
177	9 Mo ADA					3,683.25
178	Total Estimated PCTC					\$ 9,547.98
179						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed f							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>					352,378		
11	Value of Commodities Received for Fiscal Year 2010 <i>(Include the value of commodities when determining if ar</i>					30,568		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Program Year 2012 <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		21,326,450		21,326,450		
20	Support Services:							
21	Pupil	2100		3,174,385		3,174,385		
22	Instructional Staff	2200		2,621,629		2,621,629		
23	General Admin.	2300		861,841		861,841		
24	School Admin	2400		2,258,688		2,258,688		
25	Business:							
26	Direction of Business Spt. Srv.	2510	112,161	0	112,161	0		
27	Fiscal Services	2520	451,072	0	451,072	0		
28	Oper. & Maint. Plant Services	2540		3,414,222	3,414,222	0		
29	Pupil Transportation	2550		2,661,790		2,661,790		
30	Food Services	2560		472,518		472,518		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		41		41		
36	Staff Services	2640	44,171	0	44,171	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		0		0		
39	Community Services	3000		0		0		
40	Total		607,404	36,791,564	4,021,626	33,377,342		
41			Restricted Rate		Unrestricted Rate			
42			Total Indirect Costs:	607,404	Total Indirect costs:	4,021,626		
43			Total Direct Costs:	36,791,564	Total Direct Costs:	33,377,342		
44			=	1.65%	=	12.05%		
45								

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

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

School District Name: Grayslake Community Consolidated Sc
 RCDT Number: 34049046004

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	306,293		306,293	315,695		315,695
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	110,814	0	110,814			0
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligation				0			0
8. Totals		417,107	0	417,107	315,695	0	315,695
9. Percent Increase (Decrease) for FY2011 (Budgeted)							-24%

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.

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.

The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

Page 8, Line 79

Other Changes in Fund Balances

Educational Fund

Change method for recognition of property taxes - \$163,281
 Correct balance of grants receivable and deferred at 6/30/09 - \$(123,828)
 Correct balance of insurance benefits payable at 6/30/09 - \$(214,764)
 Correct balance of accounts payable at 6/30/09 - \$(38,452)
 Reverse transfer incorrectly recorded during the fiscal year ended 6/30/09 - \$(1,644,448)
 Change method for recognition of state grants - \$(1,475,000)
 Total - \$(3,333,211)

Operations and Maintenance Fund

Change method for recognition of property taxes - \$31,249
 Correct balance of accounts payable at 6/30/09 - \$(5,585)
 Reverse transfer incorrectly recorded during the fiscal year ended 6/30/09 - \$322,682
 Total - \$348,346

Debt Services Fund

Change method for recognition of property taxes - \$44,641
 Reverse transfer incorrectly recorded during the fiscal year ended 6/30/09 - \$102,593
 Total - \$147,234

Transportation Fund

Change method for recognition of property taxes - \$6,356
 Reverse transfer incorrectly recorded during the fiscal year ended 6/30/09 - \$12,832
 Change method for recognition of state grants - \$(1,450,000)
 Total - \$(1,430,812)

Illinois Municipal Retirement/Social Security Fund

Change method for recognition of property taxes - \$8,838
 Reclassify SEDOL IMRF reserved fund balance from liability to equity - \$23,823
 Correct balance of accounts payable at 6/30/09 - \$(29,299)
 Total - \$3,362

Capital Projects Fund

Correct balance of accounts payable at 6/30/09 - \$(660)
 Reverse transfer incorrectly recorded during the fiscal year ended 6/30/09 - \$1,043,201
 Total - \$1,042,541

Working Cash Fund

Change method for recognition of property taxes - \$605
 Reverse transfer incorrectly recorded during the fiscal year ended 6/30/09 - \$163,139
 Total - \$163,744

Tort Fund

Change method for recognition of property taxes - \$1,664

Page 9, Line 11 Municipal Retirement/Social Security

Other Tax Levies

SEDOL/IMRF Tax Levy - \$64,838

Page 11, Line 107 Educational Fund

Other Local Revenues

E-Rate - \$33,705
 Tuition Reimbursement - \$2,481
 Rebate - \$2,418
 Other Miscellaneous - \$6,784
 Total - \$45,388

Page 12, Line 171 Educational Fund

Other Restricted Revenue from State Sources

National Board Certifications Initiative - \$1,760

Page 14, Line 270 Educational Fund

Other Restricted Revenue from Federal Sources

Technology Enhancing Education - Formula - \$1,531

Page 15, Line 40 Educational Fund

Other Support Services Pupils

Salaries - Director of Pupil Services and Assistants - \$167,392
 Benefits - Director of Pupil Services and Assistants - \$29,624
 Purchased Services - Nursing Services - \$89,514
 Supplies & Materials - Classroom Supplies - \$9,675
 Other Objects - Procurement Card Reimbursements - \$707
 Non-Capitalized Equipment - Colling Vests - \$564

Page 18, Line 164 Debt Services Fund

Debt Services - Other
Other Objects - Bonds Fees - \$4,100

Page 19, Line 230 Municipal Retirement/Social Security
Other Support Services Pupils
Benefits - Director of Pupil Services and Assistants - \$17,806

Page 24, Line 18 Other
SEDOL IMRF Levy

Pg 25 difference with page 7, line 32
Capital Appreciation Bonds, 1999
Current year accreted interest - \$746,779
Capital Appreciation Bonds, 2000
Current year accreted interest - \$744,398
Capital Appreciation Bonds, 2001
Current year accreted interest - \$760,631
Capital Appreciation Bonds, 2002
Current year accreted interest - \$553,800

Reference Pages.

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



Instructions to insert word doc or pdf files:

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

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

Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below.

Any error messages left unresolved below, will be returned to the school district/joint agreement.

Round all entries to the nearest dollar.

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

Balancing Schedule

Check this Section for Error Messages

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

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

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT**

Year Ending June 30, 2010

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER
Grayslake Community Consolidated School	34049046004	060-004991
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM
		EDER, CASELLA & CO.
		5400 WEST ELM STREET, SUITE 203
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)		MCHENRY, IL 60050
565 Frederick Road		E-MAIL ADDRESS cpas@edercasella.com
Grayslake, IL	60030	NAME OF AUDIT SUPERVISOR
		Michele Casella
		CPA FIRM TELEPHONE NUMBER
		815-344-1300
		FAX NUMBER
		815-344-1320

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)

Grayslake Community Consolidated School District No. 46

34049046004

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

- X 1. **Signed** copies of audit opinion letters have been included with audit package submitted to ISBE.
- X 2. All opinion letters use the **most current audit language** as mandated in SAS 112 and other pronouncements.
- X 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.
- X 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
- X 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
- X 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**.
- X 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

- X 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
- X 9. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including revenue and expenditure/disbursement amounts.
- X 10. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including revenue and expenditure/disbursement amounts.
- n/e 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.
- X 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.
- X 13. Each CNP project should be reported on separate line (one line per project year per program).
- X 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- X 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- n/e 16. Exceptions should result in a finding with Questioned Costs.
- X 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:
 - X * 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
 - X * 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
 - X * **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.
 - X * Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)
CFDA number: 10.582
- X 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts.
- X 19. Obligations and Encumbrances are included where appropriate.
- X 20. **FINAL STATUS** amounts are calculated, where appropriate.
- X 21. Medicaid Fee-for-Service funds and E-Rate reimbursements have **not** been included on the SEFA.
- X 22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
- X 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA-2) have been completed.
Including, but not limited to:
 - X 24. Basis of Accounting
 - X 25. Name of Entity
 - X 26. Type of Financial Statements
- n/e 27. Subrecipient information (Mark "N/A" if not applicable)
 - X * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

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

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

- X 32. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding.
- X 32. Finding completed for **each Significant Deficiency** and for **each Material Weakness** noted in opinion letters.
- n/e 33. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- n/e 34. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- n/e 35. Questioned Costs have been calculated where there are questioned costs.

- n/e 36. Questioned Costs are separated by fiscal year **and** by project.
- n/e 37. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
- X 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

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	\$ 3,080,459
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		30,568
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 268	Account 4992	(121,497)
AFR TOTAL FEDERAL REVENUES:		\$ 2,989,530

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES **\$ 2,989,530**

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 2,989,529

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

Rounding		\$ 1

ADJUSTED SEFA FEDERAL REVENUE: **\$ 2,989,530**

DIFFERENCE: **\$ -**

Grayslake Community Consolidated School District No. 46
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. Department of Agriculture/Department of Defense									
Passed Through Illinois State Board of Education:									
Food Donation Program	10.555	34049046004		1,799		1,799		1,799	N/A
U.S. Department of Agriculture									
Passed Through Food Service Management Company:									
Food Donation Program	10.555	34049046004		16,497		16,497		16,497	N/A
U.S. Department of Agriculture									
Passed Through Illinois State Board of Education:									
Food Donation Program	10.555	34049046004		12,272		12,272		12,272	N/A
National School Lunch Program	10.555	09-4210-00	248,745	38,755	248,745	38,755		287,500	N/A
National School Lunch Program *	10.555	10-4210-00		277,258		277,258		277,258	N/A
School Breakfast Program	10.553	09-4220-00	38,656	4,541	38,656	4,541		43,197	N/A
School Breakfast Program *	10.553	10-4220-00		44,167		44,167		44,167	N/A
Subtotal - CFDA "10"			287,401	395,289	287,401	395,289		682,690	

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

The accompanying notes are an integral part of this schedule.

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

Grayslake Community Consolidated School District No. 46
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. Department of Education Passed Through									
Illinois State Board of Education:									
Title I - Low Income	84.010	09-4300-00	107,821	168,641	107,821	168,641		276,462	289,969
Title I - Low Income **	84.010	10-4300-00		114,080		114,080		114,080	193,621
Title IV - Safe & Drug Free Schools - Formula	84.186	10-4400-00		8,979		8,979		8,979	9,892
ARRA - General State Aid - Education Stabilization Fund (M)	84.394	10-4850-00		1,200,766		1,200,766		1,200,766	N/A
ARRA - General State Aid - Government Stabilization Fund (M)	84.397	10-4870-00		400,124		400,124		400,124	N/A
Title III - Immigrant Education Program	84.365	09-4905-00	18,748	6,483	18,748	6,483		25,231	30,141
Title III - Immigrant Education Program **	84.365	10-4905-00		472		472		472	4,910
Title III - Lang Inst Prog - Limited Eng LIPLEP	84.365	09-4909-00	33,332	20,538	33,332	20,538		53,870	61,919
Title III - Lang Inst Prog - Limited Eng LIPLEP **	84.365	10-4909-00		478		478		478	74,049
Title II - Teacher Quality	84.367	10-4932-00		99,692		99,692		99,692	100,510
Technology Enhancing Education Formula	84.318	10-4971-00		1,531		1,531		1,531	1,531

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

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

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

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

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

Grayslake Community Consolidated School District No. 46
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. Department of Education Passed Through									
Special Education District of Lake County:									
Special Education - Grants to States (M)	84.027	10-4620-00		132,126		132,126		132,126	362,642
Special Education - Preschool Grants (M)	84.173	10-4600-00		45,006		45,006		45,006	61,603
ARRA - IDEA - Part B - Flow-Through (M)	84.391	10-4857-00		332,948		332,948		332,948	911,649
ARRA - Special Education - Preschool Grants (M)	84.392	10-4856-00		23,735		23,735		23,735	56,908
Subtotal - CFDA - "84"			159,901	2,555,599	159,901	2,555,599		2,715,500	
U.S. Department of Health and Human Services Passed									
Through Illinois Department of Healthcare & Family Services:									
Medicaid Matching Funds	93.778	09-4991-00	13,195	14,816	13,195	14,816		28,011	N/A
Medicaid Matching Funds ***	93.778	10-4991-00		23,825		23,825		23,825	N/A
Subtotal - CFDA "93"			13,195	38,641	13,195	38,641		51,836	

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

The accompanying notes are an integral part of this schedule.

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

Grayslake Community Consolidated School District No. 46
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year	Year	Year	Year			
			7/1/08-6/30/09 (C)	7/1/09-6/30/10 (D)	7/1/08-6/30/09 (E)	7/1/09-6/30/10 (F)			
Total Federal Assistance			460,497	2,989,529	460,497	2,989,529		3,450,026	

* Projects 10-4210-00 (National School Lunch Program) and 10-4220-00 (School Breakfast Program) have project end dates of 9/30/10.

** Projects 10-4300-00 (Title I - Low Income), 10-4905-00 (Title III - Immigrant Education Program), and 10-4909-00 (Title III - Lang Inst Prog - Limited Eng LIPLEP) have project end dates of 8/31/10.

*** 3rd and 4th quarter information was not available.

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

34049046004

Grayslake Community Consolidated School District No. 46
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
 Year Ending June 30, 2010

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Grayslake Comm

Note 2: Subrecipients⁶

Of the federal expenditures presented in the schedule, Grayslake Community Consolidated School District No. 46 prov

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

⁵ This note is included to meet the Circular A-133 requirement that the schedule include notes that describe the signific
⁶

Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identifica

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.394	ARRA General State Aid - Education Stabilization Fund
84.397	ARRA General State Aid - Government Stabilization Fund
84.027	Special Education - Grants to States
84.173	Special Education - Preschool Grants
84.391	ARRA - IDEA - Part B - Flowthrough
84.392	ARRA - Special Education - Preschool Grants

Dollar threshold used to distinguish between Type A and Type B programs: **300000**

Auditee qualified as low-risk auditee? YES NO

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

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

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

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

Grayslake Community Consolidated School District No. 46

34049046004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. **Criteria or specific requirement**

Management is responsible for the fair presentation of the financial statements in accordance with Generally Accepted Ac

4. **Condition**

Management relies on the auditor to prepare the full financial statements.

5. **Context**¹²

All financial statements are prepared by the auditor.

6. **Effect**

The likelihood exists that a material misstatement of the financial statements could occur and not be prevented or detecte

7. **Cause**

The District does not have the staff with the technical expertise in accounting to prepare their own financial statements.

8. **Recommendation**

The District can either get staff members with the expertise to prepare the financial statements, hire an outside firm to pre

9. **Management's response**¹³

Management plans to continue to receive the finding.

For ISBE Review

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

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

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

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

Grayslake Community Consolidated School District No. 46

34049046004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

Management is responsible for the accuracy and completeness of all financial records.

4. Condition

During the course of our audit, material misstatements of the financial records were found, resulting in adjusting entries.

5. Context¹²

There were several material journal entries made to the financial records of the District including the recording of all accr

6. Effect

The financial records were materially misstated prior to the start of the audit.

7. Cause

The District's control policies and procedures did not detect or prevent the misstatements.

8. Recommendation

Management should develop a process to identify potential adjustments throughout the year and during the year end rep

9. Management's response¹³

Management plans to make all necessary adjusting entries prior to the start of the audit process.

For ISBE Review

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

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

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

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

Grayslake Community Consolidated School District No. 46

34049046004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. **Criteria or specific requirement**

A sufficient internal control system should include written policies and procedures for all major processes.

4. **Condition**

The District does not have sufficient internal control documentation.

5. **Context**¹²

The District does not have sufficient internal control documentation for all of its major processes.

6. **Effect**

Potential material misstatements resulting from a failure of internal controls.

7. **Cause**

The District does not have sufficient internal control documentation.

8. **Recommendation**

The District should document its internal controls.

9. **Management's response**¹³

Management plans to document internal controls.

For ISBE Review

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

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

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

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

Grayslake Community Consolidated School District No. 46

34049046004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

A critical element of internal control is that incompatible procedures in a control process be properly segregated.

4. Condition

Certain processes and procedures do not have segregation of duties.

5. Context¹²

Certain processes and procedures do not have segregation of duties over cash receipts from registration fees, the lunch |

6. Effect

Potential material misstatements resulting from a failure of internal controls.

7. Cause

The District does not have sufficient segregation of duties.

8. Recommendation

The District needs to review its internal control procedures and adjust them to provide better segregation of duties over ca

9. Management's response¹³

The District plans to review the issues with its current procedures and revise them as necessary to provide better segregat

For ISBE Review

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

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

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

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

Grayslake Community Consolidated School District No. 46

34049046004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 10-05 2. **THIS FINDING IS:** New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

A critical element of internal control is that incompatible procedures in a control process be properly segregated.

4. Condition

There is a lack of review process over journal entries and bank reconciliations.

5. Context¹²

Journal entries and bank reconciliations are not reviewed by a person other than the one preparing the entries or reconcil

6. Effect

Potential misstatements resulting from a failure of internal controls.

7. Cause

The District does not have sufficient segregation of duties.

8. Recommendation

The District needs to review its internal control procedures and adjust them to have better review procedures over financi

9. Management's response¹³

The District plans to review the issues with its current procedures and revise them as necessary to provide better review p

For ISBE Review

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

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

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

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

Grayslake Community Consolidated School District No. 46

34049046004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹10-06

2. THIS FINDING IS:

New

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

A critical element of internal control is that incompatible procedures in a control process be properly segregated.

4. Condition

The person preparing the checks also prints the signatures on the checks.

5. Context¹²

Signatures are automatically printed on all accounts payable and payroll checks.

6. Effect

Potential material misstatements resulting from a failure of internal controls.

7. Cause

Lack of control over use of automated signature on checks.

8. Recommendation

The District should look into increased controls over accounts payable and payroll checks.

9. Management's response¹³

Management will review its procedures for signatures printed on accounts payable and payroll checks.

For ISBE Review

Date:

Resolution Criteria Code Number

Initials:

Disposition of Questioned Costs Code Letter

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

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

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

Grayslake Community Consolidated School District No. 46

34049046004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 10-07 2. THIS FINDING IS: X New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

Activity funds need to be properly classified according to the Illinois Program Accounting Manual.

4. Condition

Some funds listed as activity funds appear to be more properly recorded as District funds. In addition, several activity fun

5. Context¹²

Several activity funds appear to be more properly recorded as District funds. In addition, 24 activity funds had negative b

6. Effect

Activity funds not meeting the Illinois Program Accounting Manual's definition of activity funds are improperly recorded as

7. Cause

Lack of proper review of activity funds.

8. Recommendation

Management needs to review all student activity funds and close accounts as necessary.

9. Management's response¹³

Management plans to review all student activity funds to make sure they meet the Illinois Program Accounting Manual's d

For ISBE Review

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

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

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

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

Grayslake Community Consolidated School District No. 46

34049046004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 10-08 2. **THIS FINDING IS:** New Repeat from Prior Year?
Year originally reported? _____

3. **Criteria or specific requirement**

Reconciled cash balance should properly state the actual cash balances of the District.

4. **Condition**

The District posted all July and August teacher payrolls to June 30, 2010, reducing the cash balance at June 30, 2010 for

5. **Context**¹²

All July and August teacher payroll checks and liability payments were posted against cash at June 30, 2010.

6. **Effect**

The cash balance prior to audit adjustments was understated.

7. **Cause**

The District was attempting to record the expenses in the correct year.

8. **Recommendation**

We recommend that the July and August teacher payrolls be posted to accrual accounts.

9. **Management's response**¹³

Management plans to change the procedures for the July and August 2011 teacher payrolls.

For ISBE Review

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

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

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

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

Grayslake Community Consolidated School District No. 46

34049046004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 10-09 2. **THIS FINDING IS:** New Repeat from Prior Year?
Year originally reported? _____

3. **Criteria or specific requirement**

Management is responsible to ensure that the cash balances are properly stated.

4. **Condition**

There do not appear to be proper controls over bank reconciliations resulting in several old outstanding checks.

5. **Context**¹²

There were several checks that were outstanding for longer than a year.

6. **Effect**

Cash balances could become materially misstated if larger old outstanding checks that should be voided remain on the D

7. **Cause**

There is not an employee at the District who is responsible for following up on old outstanding checks.

8. **Recommendation**

The District should designate an employee who is responsible for following up on old outstanding checks.

9. **Management's response**¹³

Management will review its procedures for old outstanding checks and revise as necessary.

For ISBE Review

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

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

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

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

Grayslake Community Consolidated School District No. 46

34049046004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

Expenditures need to be properly classified in the accounting system. In addition, the fixed asset depreciation schedules

4. Condition

A substantial number of small expenditures were posted to capital outlay expense accounts. In addition, several capital e

5. Context¹²

There were material entries made to correct the account posting of capital assets.

6. Effect

Potential misstatements due to misposting of expenses.

7. Cause

Improper coding of expenditures and insufficient review procedures over the fixed asset depreciation schedules.

8. Recommendation

The District needs to review its account posting and fixed asset appraisal preparation procedures.

9. Management's response¹³

Management plans to revise its procedures as necessary to prevent potential future misstatements.

For ISBE Review

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

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

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

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

Grayslake Community Consolidated School District No. 46

34049046004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. **Criteria or specific requirement**

A portion of the Corporate Personal Property Replacement Tax revenue must be recorded in the Illinois Municipal Retirer

4. **Condition**

Prior to audit adjustment, the District did not properly record Corporate Personal Property Replacement Tax revenue in th

5. **Context**¹²

Prior to audit adjustment, the District did not record any Corporate Personal Property Replacement Tax revenue in the Illi

6. **Effect**

The lien was not satisfied according to state statute.

7. **Cause**

The District's personnel was unaware of the requirements.

8. **Recommendation**

The District should implement control procedures to ensure revenue is properly posted to the required funds.

9. **Management's response**¹³

Management plans to ensure all revenue is properly posted prior to the start of the audit.

For ISBE Review

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

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

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

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

Grayslake Community Consolidated School District No. 46

34049046004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 10-12 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

Property tax levies need to be properly recorded in revenue.

4. Condition

The District was not accounting for the SEDOL IMRF levy correctly. The District's procedures had been to record the prop

5. Context¹²

All SEDOL IMRF property tax receipts were posted to a liability account.

6. Effect

The balances in the Illinois Municipal Retirement/Social Security Fund were misstated for liabilities, fund balance, revenue

7. Cause

The District's staff was unaware of the correct accounting for the levy.

8. Recommendation

The District should post all SEDOL IMRF levy revenues and expenses to the correct account and any remaining balance

9. Management's response¹³

Management will change the accounting for the levy going forward.

For ISBE Review

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

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

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

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

Grayslake Community Consolidated School District No. 46

34049046004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 10-13 2. **THIS FINDING IS:** New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

All interfund loans need to be properly authorized.

4. Condition

The District had an unauthorized interfund loan between the Educational and Tort Funds due to negative cash balances in

5. Context¹²

The balance of the loan between the Educational and Tort Fund was \$59,490. The balance of the loan between the Work

6. Effect

The District has unauthorized interfund loans on its books at June 30, 2010.

7. Cause

There were insufficient review procedures over interfund loans and cash balances between the funds.

8. Recommendation

The District should review its outstanding interfund loans and make sure all necessary loans have Board approval.

9. Management's response¹³

Management will review loans, repay as necessary, and obtain Board authorization for all future interfund borrowing.

For ISBE Review

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

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

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

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

Grayslake Community Consolidated School District No. 46

34049046004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 10-14 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

The District is required to maintain its financial records in conformance with the Illinois Program Accounting Manual.

4. Condition

In several instances, the District's accounting records were not in conformance with the Illinois Program Accounting Manual.

5. Context¹²

Example instances include: all debt payments not being reported in the Debt Services Fund, special education tuition not

6. Effect

Prior to audit adjustment, the District's accounting records were not in conformance with the Illinois Program Accounting Manual.

7. Cause

There is insufficient control procedures over financial reporting in relation to the requirements of the Illinois Program Accounting Manual.

8. Recommendation

The District should work to align all accounts with the state accounts and post all expenses to the correct fund, function, and object.

9. Management's response¹³

The District will review its accounting policies and ensure that they are in conformance with the Illinois Program Accounting Manual.

For ISBE Review

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

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

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

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ n/a 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year:

4. Project No.:

5. CFDA No.:

6. Passed Through:

7. Federal Agency:

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

For ISBE Review

Date: _____

Resolution Criteria Code Number _____

Initials: _____

Disposition of Questioned Costs Code Letter _____

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding.

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

¹⁷ See footnote 12.

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

Grayslake Community Consolidated School District No. 46

34049046004

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
 Year Ending June 30, 2010

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
09-01	The District does not have the proper co	This is still a finding in the current year. See findir

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

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

²⁰ Current Status should include one of the following:

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

rg 10-05.

Grayslake Community Consolidated School District No. 46

34049046004

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-01

Condition:

Management relies on the auditor to prepare the full financial statements.

Plan:

Management plans to continue to receive the finding.

Anticipated Date of Completion: n/a

Name of Contact Person: David Tylavsky

Management Response: n/a

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

Grayslake Community Consolidated School District No. 46

34049046004

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-02

Condition:

During the course of our audit, material misstatements of the financial records were found, resulting in adjusting entries.

Plan:

Management plans to make all necessary adjusting entries prior to the start of the audit process.

Anticipated Date of Completion:

40724

Name of Contact Person: David Tylavsky

Management Response: n/a

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

Grayslake Community Consolidated School District No. 46

34049046004

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-03

Condition:

The District does not have sufficient internal control documentation.

Plan:

Management plans to document internal controls.

Anticipated Date of Completion:

40724

Name of Contact Person: David Tylavsky

Management Response: n/a

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

Grayslake Community Consolidated School District No. 46

34049046004

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-04

Condition:

Certain processes and procedures do not have segregation of duties over cash receipts.

Plan:

The District plans to review the issues with its current procedures and revise them as necessary to provide better segregati

Anticipated Date of Completion:

40724

Name of Contact Person: David Tylavsky

Management Response: n/a

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

Grayslake Community Consolidated School District No. 46

34049046004

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-05

Condition:

There is a lack of review process over journal entries and bank reconciliations.

Plan:

The District plans to review the issues with its current procedures and revise them as necessary to provide better review p

Anticipated Date of Completion:

40724

Name of Contact Person: David Tylavsky

Management Response: n/a

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

Grayslake Community Consolidated School District No. 46

34049046004

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-06

Condition:

The person preparing the checks also prints the signatures on the checks.

Plan:

Management will review its procedures for signatures printed on accounts payable and payroll checks.

Anticipated Date of Completion:

40724

Name of Contact Person: David Tylavsky

Management Response: n/a

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

Grayslake Community Consolidated School District No. 46

34049046004

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-07

Condition:

Some funds listed as activity funds appear to be more properly recorded as District funds. In addition, several activity fund

Plan:

Management plans to review all student activity funds to make sure they meet the Illinois Program Accounting Manual's de

Anticipated Date of Completion:

40724

Name of Contact Person: David Tylavsky

Management Response: n/a

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

Grayslake Community Consolidated School District No. 46

34049046004

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-08

Condition:

The District posted all July and August teacher payrolls to June 30, 2010, reducing the cash balance at June 30, 2010 for c

Plan:

Management plans to change the procedures for the July and August 2011 teacher payrolls.

Anticipated Date of Completion:

40724

Name of Contact Person: David Tylavsky

Management Response: n/a

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

Grayslake Community Consolidated School District No. 46

34049046004

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-09

Condition:

There do not appear to be proper controls over bank reconciliations resulting in several old outstanding checks.

Plan:

Management will review its procedures for old outstanding checks and revise as necessary.

Anticipated Date of Completion:

40724

Name of Contact Person: David Tylavsky

Management Response: n/a

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

Grayslake Community Consolidated School District No. 46

34049046004

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-10

Condition:

A substantial number of small expenditures were posted to capital outlay expense accounts. In addition, several capital ex

Plan:

Management plans to revise its procedures as necessary to prevent potential future misstatements.

Anticipated Date of Completion:

40724

Name of Contact Person: David Tylavsky

Management Response: n/a

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

Grayslake Community Consolidated School District No. 46

34049046004

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-11

Condition:

Prior to audit adjustment, the District did not properly record Corporate Personal Property Replacement Tax revenue in the Plan:

Management plans to ensure all revenue is properly posted prior to the start of the audit.

Anticipated Date of Completion:

40724

Name of Contact Person: David Tylavsky

Management Response: n/a

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

Grayslake Community Consolidated School District No. 46

34049046004

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-12

Condition:

The District was not accounting for the SEDOL IMRF levy correctly. The District's procedures had been to record the prop

Plan:

Management will change the accounting for the levy going forward.

Anticipated Date of Completion:

40724

Name of Contact Person: David Tylavsky

Management Response: n/a

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

Grayslake Community Consolidated School District No. 46

34049046004

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-13

Condition:

The District had an unauthorized interfund loan between the Educational and Tort Funds due to negative cash balances in

Plan:

Management will review loans, repay as necessary, and obtain Board authorization for all future interfund borrowing.

Anticipated Date of Completion:

40724

Name of Contact Person: David Tylavsky

Management Response: n/a

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

Grayslake Community Consolidated School District No. 46

34049046004

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-14

Condition:

In several instances, the District's accounting records were not in conformance with the Illinois Program Accounting Manua

Plan:

The District will review its accounting policies and ensure that they are in conformance with the Illinois Program Accounting

Anticipated Date of Completion:

40724

Name of Contact Person: David Tylavsky

Management Response: n/a

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