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

[X] School District
[ ] Joint Agreement

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

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

COPY

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number: **19-022-2010-26**

County Name: **DuPage**

Name of School District/Joint Agreement: **Community Unit School District #201**

Address: **200 North Linden**

City: **Westmont**

Email Address:

Zip Code: **60559**

Accounting Basis:

[ ] CASH
[X] ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

Send ISBE a File

Certified Public Accountant Information

Name of Auditing Firm: **Mathieson, Moyski, Celer & Co., LLP**

Name of Audit Supervisor: **Michael J. Celer**

Address: **211 S. Wheaton Avenue, Suite 300**

City: **Wheaton** State: **IL** Zip Code: **60187**

Phone Number: **(630) 653-1616** Fax Number: **(630) 653-1735**

IL Registration Number: **66003412**

Email Address: mceler@mmccpas.com

Annual Financial Report

Type of Auditor's Report Issued:

[ ] Qualified
[ ] Adverse
[ ] Disclaimer

A-133 Single Audit Status:

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

ISBE Use Only

[ ] Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

Email Address:

Telephone: Fax Number:

Signature & Date:

[ ] Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone: Fax Number:

Signature & Date:

[ ] Reviewed by Regional Superintendent/Cook ISC

RegionalSuperintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone: Fax Number:

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)

Printed: 10/30/2010
afr10_form.xls

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

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

Submit AFR Electronically

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

  Attachment Manager Link

  Note: *CD/Disk no longer accepted.*

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

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

Submit Paper Copy of AFR with Signatures

1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
   Note: *School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as neccessary.*
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

Page 2

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.
- [X] **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:

Mathieson, Moyski, Celer & Co., LLP
Name of Audit Firm (print)

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

Signature *mm/dd/yyyy*

MATHIESON
MOYSKI·CELER
& Co., LLP

(630) 653-1616 Fax (630) 653-1735

Certified Public Accountants
211 South Wheaton Avenue, Suite 300
Wheaton, IL 60187

November 4, 2010

INDEPENDENT AUDITORS' REPORT ON THE ANNUAL FINANCIAL REPORT

Board of Education
Community Unit School District No. 201
Westmont, IL 60559

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Community Unit School District No. 201 (the District), as of and for the year ended June 30, 2010, which collectively comprise the District's basic financial statements. The basic financial statements have been audited; however, they are not presented as part of this Annual Financial Report form. The basic financial statements should be read in conjunction with the following auditors' opinion. Our opinion reads as follows:

> We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2010, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit. The prior year partial comparative information has been derived from the District's 2009 financial statements and, in our report dated November 4, 2009, we expressed unqualified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information.
>
> We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2010, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2010 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

As described more fully in Note 1, these regulatory-based financial statements are issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying regulatory-based financial statements as listed in the table of contents of this Annual Financial Report form are presented for purposes of additional analysis and are not a required part of the basic financial statements of the District. Such information, except for the financial profile information, estimated financial profile summary, statistical section, estimated indirect cost rate for federal programs, administrative cost worksheet and itemization schedule, which were not audited, has been subjected to the auditing procedures applied in our audit of the basic financial statements, and in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

The answers to the questions in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2010.

Mathison, Murphy, Abe & Co. LLP

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the District conform to the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles accepted in the United States of America, as applicable to local governmental units of this type.

A. The Reporting Entity

The District includes all funds and account groups of its governmental operations that are controlled by or dependent upon the District as determined on a basis of financial accountability. Financial accountability includes appointment of the organization's governing body, imposition of will, and fiscal dependency. The accompanying financial statements include only those funds and account groups of the District as there are no other organizations for which it has financial accountability.

Joint Ventures - The District is also a member of the following organizations:

- School Association for Special Education in DuPage County (See Note 8)

B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The District maintains individual funds required by the State of Illinois. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through governmental funds.

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund.

The Transportation Fund, Illinois Municipal Retirement/Social Security Fund and the Tort Immunity Fund are used to account for proceeds of specific revenue sources (other than those accounted for in the Debt Service Fund, Capital Projects Fund, Fire Prevention and Safety Fund or Fiduciary Funds) that are legally restricted to expenditures for specified purposes.

The Debt Service Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

The Capital Projects and Fire Prevention and Safety Funds account for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to any other fund for which taxes are levied.

The Agency Funds include Student Activity Funds and Convenience Accounts. They account for assets held by the District as an agent for the students, teachers and other employees. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations and convenience fund are equal to the assets.

Measurement Focus

The financial statements of all District funds (other than Agency Funds) focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Group

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in individual fund operations are accounted for in the General Fixed Assets Account Group, rather than individual funds. Long-term liabilities expected to be financed from individual funds are accounted for in the General Long-Term Debt Account Group, not in the individual funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. Basis of Accounting

The modified accrual basis of accounting is followed by all funds (other than Agency Funds), which is in conformity with the **Illinois Program Accounting Manual for Local Education Agencies**. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., both measurable and available. Measurable means the amount of the transaction can be determined and available means due and collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues susceptible to accrual are property taxes, personal property replacement taxes, interest and federal and state financial assistance. The District considers property taxes as available as described in G. below. Interest on invested funds is recognized when earned. The availability period for all other revenues is deemed to be within sixty days of the end of the year. If funding is received before the eligibility requirements have been met, that revenue is recorded as deferred. In individual funds, except the Bond and Interest Fund, expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund expenditures in the Bond and Interest Fund, when paid.

The District reports deferred revenue on its balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

D. Budgets and Budgetary Accounting

Budgeted amounts for all Governmental Funds are adopted on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America.

The Board of Education follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.

3. Prior to September 30 the budget is legally adopted through passage of a resolution. On or before the last Tuesday in December, a tax levy ordinance is filed with the County Clerk to obtain tax revenues. The budget, which was not amended, was adopted on September 22, 2009.

4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education following the public hearing process mandated by law.

5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.

6. The District has adopted a legal budget for all its Governmental Funds. Total actual expenditures for the governmental funds may not legally exceed the total budgeted for such funds. However, under the State Budget Act expenditures may exceed the budget if additional resources are available to finance such expenditures.

7. The budget lapses at the end of each fiscal year. (All appropriations lapse at year end.)

E. Cash and Investments

Investments held by the District which are short-term highly liquid investments having a remaining maturity of one year or less at the time of purchase are reported by the District at amortized cost. All other investments are reported at fair value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

The District maintains a cash and investment pool that is available for use by all funds. In addition, investments may be separately held by some of the District's funds. Cash on hand and cash at fiscal agents has been excluded from the amounts shown below.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has a deposit policy for custodial credit risk that requires collateral to be held at an independent third party institution in the name of the District. As of June 30, 2010, none of the District's bank balances of $15,517,810 was exposed to custodial credit risk.

Investments

Interest Rate Risk: The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

Credit Risk: Under Illinois law, the District is restricted to investing funds in specific types of investment instruments. The following generally represents the types of instruments allowable by State laws.

Securities issued or guaranteed by the United States.

Interest-bearing accounts of banks and Savings and Loan Associations insured up to $100,000 by the Federal Deposit Insurance Corporation.

Short-term obligations (less than 180 days) of U.S. corporations with assets over $500,000,000 rated in the three highest classifications by at least two rating agencies. Insured accounts of an Illinois credit union chartered under United States or Illinois law.

Money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same types of obligations.

The Illinois Funds or Illinois School District Liquid Asset Fund Plus.

Repurchase agreements which meet instrument transaction requirements of Illinois law.

The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk: The District places no limit on the amount the District may invest in any one issuer.

F. General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures in the individual funds and capitalized at cost in the general fixed assets account group. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

G. Property Taxes

District policy is to consider the proceeds from a given tax levy as being available to finance operations of the fiscal year for which they are levied, provided they are collected in the current period or within sixty days thereafter.

H. Use of Estimates

The preparation of modified accrual basis financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, the actual results could differ from those estimates.

NOTE 2. COMMON BANK ACCOUNT:

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the school board.

NOTE 3. ACTUAL EXPENDITURES OVER BUDGETED EXPENDITURES:

Actual expenditures exceeded budgeted expenditures in the following funds:

Fund	Budget	Actual	Excess
Fire Prevention and Safety Fund	$68,000	$84,136	$16,136

NOTE 4. RISK MANAGEMENT:

The District purchases insurance coverage through risk pools (See Notes 6 and 7). Risks covered include general liability, property damage, workers compensation and other. Premiums have been recorded as expenditures in appropriate funds. The District also operates a self insurance program for medical coverage for employees (See Note 5).

NOTE 5. SELF INSURANCE PLAN:

The District maintains a self insurance plan to provide medical and dental insurance to its employees. The plan is funded by the District and expenditures are incurred when claims are paid. Stop-loss insurance has been obtained to limit the District's liability for individual and aggregate claims.

The stop-loss coverage limits for the year ended June 30, 2010 were $50,000 for individual claims and $1,880,000 for aggregate claims. The District's total expense under this plan was $2,048,188 for the year ended June 30, 2010. A liability for estimated unpaid insurance claims, a component of which represents claims incurred but not reported, has been recorded in the financial statements at June 30, 2010, in the amount of $56,678.

Changes in claims liability amounts during the current and prior fiscal years ended were as follows:

	June 30, 2010	June 30, 2009
Claims liability as of beginning of year	$ 249,369	$ 209,005
Claims and changes in estimates	932,720	1,557,073
Claims paid	(1,125,411)	(1,516,709)
Claims liability as of end of year	$ 56,678	$ 249,369

NOTE 6 - SCHOOL EMPLOYEES LOSS FUND (SELF):

The District is a member of SELF, which has been formed to reduce local school districts' workers' compensation costs. SELF is controlled by a Board of Directors which is composed of representatives designated by each school district. The day-to-day operations of SELF are managed through an Executive Board elected by the Board of Directors. Each member district has a financial responsibility for annual membership contributions, which are calculated to provide for administrative expenses, specific and aggregate excess insurance coverage, and the funding of a portion of anticipated losses and loss adjustment expenses which will be borne directly by the membership. The losses and loss adjustment expenses to be borne by the membership are those which must be incurred prior to the attachment of excess insurance coverage.

Complete financial statements for SELF can be obtained from their accountant at Two Pierce Place, Itasca, Illinois 60143.

NOTE 7. SUBURBAN SCHOOL COOPERATIVE INSURANCE POOL (SSCIP):

The District is a member of SSCIP, a voluntary cooperative agency consisting of Illinois public school districts and joint agreements. SSCIP's purpose is to manage and fund first-party property losses and third-party liability claims of its members. Each member district has a financial responsibility to make annual contributions based on property values, student enrollment, personnel employed, past loss history and vehicles owned.

Complete financial statements of SSCIP are available from their treasurer at 15100 South 94th Avenue, Orland Park, Illinois 60462.

NOTE 8. JOINT VENTURE - SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY (SASED):

The District has entered into a joint agreement with other districts in DuPage County to provide special education programs and services to the students enrolled. Each member district has a financial responsibility for annual and special assessments as established by the policy board.

Complete financial statements for SASED can be obtained from its business office at 6 S 331 Cornwall Road, Naperville, Illinois 60540.

NOTE 9. INTERFUND TRANSFERS:

At June 30, 2010, interfund loans consisted of the following:

Due to	Due from	Balance June 30, 2010
Working Cash Fund	Operations and Maintenance Account	$761,000

Interfund loans are used to finance activities of a fund which has overexpended its available resources. Interfund loans are generally short-term in nature.

At June 30, 2010, interfund transfers consisted of the following:

Transfer to	Transfer from	Amount
Operations and Maintenance Account	Educational Account	$103,000
Operations and Maintenance Account	Working Cash Fund	236,329
Operations and Maintenance Account	Debt Service Fund	4,600
Operations and Maintenance Account	Transportation Fund	3,300
Capital Projects Fund	Operations and Maintenance Account	761,000

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgeting authorizations.

NOTE 10 – CHANGE IN ACCOUNTING POLICY – INTERGOVERNMENTAL REVENUES:

Prior to July 1 2009, certain intergovernmental revenues that are reimbursements for specific expenditures were recognized when the eligibility requirements were met. As a result of economic issues facing the State of Illinois and the Illinois State Board of Education, the timing and amounts of these reimbursements are now less certain. Effective July 1, 2009, in order to present more relevant information regarding these transactions, the District has adopted the policy of recognizing revenue related to these intergovernmental sources only to the extent received within the current period or 60 days thereafter. Accordingly, the District's beginning fund balances have been adjusted to reflect this change in accounting policy.

COMMUNITY UNIT SCHOOL DISTRICT 201
ANNUAL FINANCIAL REPORT
SUPPLEMENTAL SCHEDULE
JUNE 30, 2010

Account			Actual
	Educational Fund		
	Page 8, Line 79 - Other Changes in Fund Balance		
	Change in accounting policy	$	(339,366)
1-1614	Page 10, Line 72 - Sales to Pupils - Other		
	Vending Sales	$	29,837
1-1690	Page 10, Line 74 - Other Food Service		
	Catering	$	19,252
	Rebates		2,945
		$	22,197
1-1719	Page 10, Line 78 - Admissions - Other		
	Productions	$	3,962
1-1790	Page 10, Line 81 - Other Pupil Activity Revenue		
	Miscellaneous Student Collections	$	3,359
1-1999	Page 11, Line 107 - Other		
	E-Rate Revenue	$	40,324
	Miscellaneous Revenue		17,600
		$	57,924
1-4998	Page 14, Line 270 - Other Revenue from Federal Sources		
	Technology Enhancing Education	$	1,490
1-2900	Page 16, Line 72 - Other Support Services		
	Student Support Salaries	$	-
	Student Support Employee Benefits		-
	Student Support Purchased Services	$	36,027
	Student Support Supplies-Bookstore		8,949
	Student Support Supplies		10,469
		$	55,445

COMMUNITY UNIT SCHOOL DISTRICT 201
ANNUAL FINANCIAL REPORT
SUPPLEMENTAL SCHEDULE
JUNE 30, 2010

Account		Actual
	Operations & Maintenance Fund	
2-1999	Page 11, Line 107 - Other Miscellaneous Revenue	$ 4,629
	Bond and Interest Fund	
3-5400	Page 18, Line 164 - Debt Service - Other Bond Fees	$ 200
	Transportation Fund	
	Page 8, Line 79 - Other Changes in Fund Balance Change in accounting policy	$ (424,470)

Page 3

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for $1.50)

Tax Year 2009 Equalized Assessed Valuation (EAV): 589,993,150

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.025840	+	0.003650	+	0.000719	=	0.030210	0.000000

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
22,374,618	23,133,048	(758,430)	13,968,398

* 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.

C. Short-Term Debt **

CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates		Other		Total
0	+	0	+	0	+	0	+	0	+	0	=	0

** *The numbers shown are the sum of entries on page 25.*

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

[ ] a. 6.9% for elementary and high school districts, 81,419,055

[X] b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only) Outstanding:..... Acct 511 6,080,000

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- [ ] Pending Litigation
- [ ] Material Decrease in EAV
- [ ] Material Increase/Decrease in Enrollment
- [ ] Adverse Arbitration Ruling
- [ ] Passage of Referendum
- [ ] Taxes Filed Under Protest
- [ ] Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- [ ] Other Ongoing Concerns (Describe & Itemize)

Comments:

Page 4

ESTIMATED FINANCIAL PROFILE SUMMARY

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

District Name: Community Unit School District #201
District Code: 19-022-2010-26
County Name: DuPage

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	13,968,398.00	0.646	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80)	Funds 10, 20, 40, & 70,	21,613,618.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20	(761,000.00)			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	3
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	23,133,048.00	1.070	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80)	Funds 10, 20, 40 & 70,	21,613,618.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20	(761,000.00)			
Possible Adjustment:				Value	1.05
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 &I5)	Funds 10, 20 40 & 70	12,653,136.00	196.91	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	64,258.47		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	15,150,139.10		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H37)		6,080,000.00	92.53	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		81,419,054.70		Value	0.40

Total Profile Score: 3.65 *

Estimated 2010 Financial Profile Designation: RECOGNITION

* 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

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	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]		5,689,516	770,913	75,510	64,881	404,882	12,273	2,591,076	20,646	900,564
5	Investments	120	2,694,641	772,402	573,156	65,436	69,486	43	4,271	14,235	1,484
6	Taxes Receivable	130	8,256,179	1,147,958	618,011	226,132	262,615	0	0	46,547	0
7	Interfund Receivables	140	0	0	0	0	0	0	761,000	0	0
8	Intergovernmental Accounts Receivable	150	1,022,719	3,736	2,448	252,009	1,373	0	0	165	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	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	**Total Current Assets**		17,663,055	2,695,009	1,269,125	608,458	738,356	12,316	3,356,347	81,593	902,048
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	761,000	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	113,835	55,787	0	5,993	0	41,509	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	154,204	97,019	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	2,546	59	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	7,797,424	1,053,045	566,914	313,559	240,901	0	0	42,698	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	**Total Current Liabilities**		8,068,009	1,966,910	566,914	319,552	240,901	41,509	0	42,698	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	0	34,623	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	9,595,046	693,476	702,211	288,906	497,455	(29,193)	3,356,347	38,895	902,048
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		17,663,055	2,695,009	1,269,125	608,458	738,356	12,316	3,356,347	81,593	902,048

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

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	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]		109,872		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	**Total Current Assets**		109,872		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		6,227,150	
17	Building & Building Improvements	230		23,599,561	
18	Site Improvements & Infrastructure	240		1,087,605	
19	Capitalized Equipment	250		4,216,752	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			702,211
22	Amount to be Provided for Payment on Long-Term Debt	350			5,377,789
23	**Total Capital Assets**			35,131,068	6,080,000
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	109,872		
34	**Total Current Liabilities**		109,872		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			6,080,000
37	**Total Long-Term Liabilities**				6,080,000
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			35,131,068	
41	**Total Liabilities and Fund Balance**		109,872	35,131,068	6,080,000

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	Local Sources	1000	16,602,848	2,565,548	1,152,230	419,371	500,509	0	1,313	86,351	480
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
6	State Sources	3000	1,117,877	0	0	318,373	0	0	0	0	0
7	Federal Sources	4000	1,349,288	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		19,070,013	2,565,548	1,152,230	737,744	500,509	0	1,313	86,351	480
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	2,917,126	0	0	0	0	0		0	0
10	Total Receipts/Revenues		21,987,139	2,565,548	1,152,230	737,744	500,509	0	1,313	86,351	480
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	13,497,442				251,147				
13	Support Services	2000	5,096,509	2,330,740		936,706	346,882	819,865		87,339	84,136
14	Community Services	3000	53,880	0		0	4,188				
15	Payments to Other Districts & Govermental Units	4000	1,217,771	0	0	0	0	0			0
16	Debt Service	5000	0	0	1,144,700	0	0			0	0
17	Total Direct Disbursements/Expenditures		19,865,602	2,330,740	1,144,700	936,706	602,217	819,865		87,339	84,136
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	2,917,126	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		22,782,728	2,330,740	1,144,700	936,706	602,217	819,865		87,339	84,136
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		(795,589)	234,808	7,530	(198,962)	(101,708)	(819,865)	1,313	(988)	(83,656)
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	236,329	0	0	0	0		0	0
26	Transfer Among Funds	7130	0	0		0					
27	Transfer of Interest	7140	0	110,900	0	0	0	0	0	0	0
28	Transfer from Capital Project Fund to O&M Fund	7150		0							
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund [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	0	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						761,000			
41	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
42	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
43	Total Other Sources of Funds		0	347,229	0	0	0	761,000	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		
47	Transfer of Working Cash Fund Interest	8120							236,329		
48	Transfer Among Funds	8130	0	0		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

Page 8

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
49	Transfer of Interest	8140	103,000	0	4,600	3,300	0	0		0	
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									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	761,000							
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	0	0	0	0	0	0	0	0	0
75	**Total Other Uses of Funds**		103,000	761,000	4,600	3,300	0	0	236,329	0	0
76	**Total Other Sources/Uses of Funds** [6]		(103,000)	(413,771)	(4,600)	(3,300)	0	761,000	(236,329)	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(898,589)	(178,963)	2,930	(202,262)	(101,708)	(58,865)	(235,016)	(988)	(83,656)
78	**Fund Balances - July 1, 2009**		10,833,001	907,062	699,281	915,638	599,163	29,672	3,591,363	39,883	985,704
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(339,366)	0	0	(424,470)	0	0	0	0	0
80	**Fund Balances - June 30, 2010**		9,595,046	728,099	702,211	288,906	497,455	(29,193)	3,356,347	38,895	902,048

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) [7]		15,029,037	2,113,228	1,147,210	416,351	242,938	0	0	85,670	0
6	Leasing Purposes Levy [8]	1130	0	0							
7	Special Education Purposes Levy	1140	237,944	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					239,188				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	**Total Ad Valorem Taxes Levied By District**		15,266,981	2,113,228	1,147,210	416,351	482,126	0	0	85,670	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	227,803	0	0	0	13,290	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**		227,803	0	0	0	13,290	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	176								
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**		176								
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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	104,972	11,734	5,020	3,020	5,093	0	1,313	681	480
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	**Total Earnings on Investments**		104,972	11,734	5,020	3,020	5,093	0	1,313	681	480
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	206,734								
70	Sales to Pupils - Breakfast	1612	9,389								
71	Sales to Pupils - A la Carte	1613	101,449								
72	Sales to Pupils - Other (Describe & Itemize)	1614	29,837								
73	Sales to Adults	1620	1,680								
74	Other Food Service (Describe & Itemize)	1690	22,197								
75	**Total Food Service**		371,286								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	15,138	0							
78	Admissions - Other (Describe & Itemize)	1719	3,962	0							
79	Fees	1720	63,244	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	3,359	0							
82	**Total District/School Activity Income**		85,703	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	129,721								
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**		129,721								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	0	435,957							
96	Contributions and Donations from Private Sources	1920	4,499	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	218,582	0		0					
99	Refund of Prior Years' Expenditures	1950	27,842	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	15,107								
102	Proceeds from Vendors' Contracts	1980	33,115	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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees	1993	59,137	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	57,924	4,629	0	0	0	0	0	0	0
108	**Total Other Revenue from Local Sources**		416,206	440,586	0	0	0	0	0	0	0
109	**Total Receipts/Revenues from Local Sources**	**1000**	16,602,848	2,565,548	1,152,230	419,371	500,509	0	1,313	86,351	480
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	501,004	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**		501,004	0	0	0	0	0		0	0
122	**RESTRICTED GRANTS-IN-AID**										
123	**SPECIAL EDUCATION**										
124	Special Education - Private Facility Tuition	3100	88,274			0					
125	Special Education - Extraordinary	3105	152,344			0					
126	Special Education - Personnel	3110	254,505	0		0					
127	Special Education - Orphanage - Individual	3120	3,503			0					
128	Special Education - Orphanage - Summer	3130	0			0					
129	Special Education - Summer School	3145	2,254			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	**Total Special Education**		500,880	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	15,843	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**		15,843	0			0				
141	**BILINGUAL EDUCATION**										
142	Bilingual Ed - Downstate - TPI and TBE	3305	12,821				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	**Total Bilingual Ed**		12,821				0				
145	State Free Lunch & Breakfast	3360	9,708								
146	School Breakfast Initiative	3365	293	0							
147	Driver Education	3370	17,067	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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
150	**TRANSPORTATION**										
151	Transportation - Regular/Vocational	3500	0	0		115,724	0				
152	Transportation - Special Education	3510	0	0		202,649	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	**Total Transportation**		0	0		318,373	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	36,440	0		0	0				
159	Reading Improvement Block Grant	3715	17,485			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	6,336	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	0	0	0	0	0	0	0	0	0
172	**Total Restricted Grants-In-Aid**		616,873	0	0	318,373	0	0	0	0	0
173	**Total Receipts from State Sources**	3000	1,117,877	0	0	318,373	0	0	0	0	0
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT**										
176	Federal Impact Aid	4001	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 from the Federal Govt**		0	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT**										
180	Head Start	4045	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 GOVT THRU THE STATE**										
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	171,821				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	33,858				0				

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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**		205,679				0				
202	**TITLE I**										
203	Title I - Low Income	4300	195,927	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**		195,927	0		0	0				
212	**TITLE IV**										
213	Title IV - Safe & Drug Free Schools - Formula	4400	4,670	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**		4,670	0		0	0				
217	**FEDERAL - SPECIAL EDUCATION**										
218	Fed - Spec Education - Preschool Flow-Through	4600	19,845	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	303,063	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	72,118	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**		395,026	0		0	0				
225	**CTE - PERKINS**										
226	CTE - Perkins - Title IIIE - Tech Prep	4770	(216)	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	**Total CTE - Perkins**		(216)	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	83,891	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	69,311	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	700	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	203,756	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	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	27,916	0	0	0	0	0		0	0

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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**		385,574	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
261	Emergency Immigrant Assistance	4905	0			0	0				
262	Title III - English Language Acquisition	4909	0			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	60,068	0		0	0				
267	Federal Charter Schools	4960	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	0	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	101,070	0		0	0				
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,490	0		0	0	0			0
271	**Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State**		1,349,288	0	0	0	0	0		0	0
272	**Total Receipts/Revenues from Federal Sources**	**4000**	1,349,288	0	0	0	0	0	0	0	0
273	**Total Direct Receipts/Revenues**		19,070,013	2,565,548	1,152,230	737,744	500,509	0	1,313	86,351	480

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

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	7,649,661	798,666	105,097	396,189	34,806	320	142,239	0	9,126,978	8,918,167
6	Pre-K Programs	1125	52,383	7,981	0	0	0	0	0	0	60,364	57,225
7	Special Education Programs (Functions 1200-1220)	1200	1,711,838	336,582	14,628	18,126	47,630	2,087	3,500	0	2,134,391	2,662,040
8	Special Education Programs Pre-K	1225	101,982	16,770	166	2,967	0	0	0	0	121,885	154,500
9	Remedial and Supplemental Programs K-12	1250	143,578	47,824	0	298	0	0	0	0	191,700	240,582
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
12	CTE Programs	1400	258,283	36,657	0	25,052	0	0	0	0	319,992	381,949
13	Interscholastic Programs	1500	346,599	7,855	80,541	64,666	0	22,483	0	0	522,144	526,610
14	Summer School Programs	1600	0	0	0	22	0	0	0	0	22	20,950
15	Gifted Programs	1650	128,768	20,431	0	2,217	0	785	0	0	152,201	69,500
16	Driver's Education Programs	1700	66,630	10,588	0	772	0	2,474	0	0	80,464	78,655
17	Bilingual Programs	1800	125,943	6,978	56	0	0	0	0	0	132,977	129,500
18	Truant Alternative & Optional Programs	1900	0	0	0	562	0	0	0	0	562	2,400
19	Pre-K Programs - Private Tuition	1910						0			0	0
20	Regular K-12 Programs - Private Tuition	1911						0			0	0
21	Special Education Programs K-12 - Private Tuition	1912						643,857			643,857	670,000
22	Special Education Programs Pre-K - Tuition	1913						0			0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						9,905			9,905	10,000
25	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
26	CTE Programs - Private Tuition	1917						0			0	0
27	Interscholastic Programs - Private Tuition	1918						0			0	0
28	Summer School Programs - Private Tuition	1919						0			0	0
29	Gifted Programs - Private Tuition	1920						0			0	0
30	Bilingual Programs - Private Tuition	1921						0			0	0
31	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	0
32	**Total Instruction [10]**	**1000**	10,585,665	1,290,332	200,488	510,871	82,436	681,911	145,739	0	13,497,442	13,922,078
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	206,750	20,769	0	1,000	0	0	0	0	228,519	233,775
36	Guidance Services	2120	219,710	29,411	10,613	550	0	240	0	0	260,524	284,745
37	Health Services	2130	150,965	36,708	223	6,918	0	0	0	0	194,814	201,450
38	Psychological Services	2140	214,358	37,992	1,588	7,106	0	0	1,165	0	262,209	275,487
39	Speech Pathology & Audiology Services	2150	0	0	0	1,478	0	0	0	0	1,478	1,600
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	1,000
41	**Total Support Services - Pupils**	**2100**	791,783	124,880	12,424	17,052	0	240	1,165	0	947,544	998,057
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	135,317	32,293	16,498	7,034	0	11,277	700	0	203,119	219,233
44	Educational Media Services	2220	363,891	40,887	4,936	41,277	0	0	0	0	450,991	449,252
45	Assessment & Testing	2230	0	0	3,545	22,182	0	0	0	0	25,727	31,000
46	**Total Support Services - Instructional Staff**	**2200**	499,208	73,180	24,979	70,493	0	11,277	700	0	679,837	699,485
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310	0	69,076	226,103	6,037	0	8,923	0	0	310,139	322,300
49	Executive Administration Services	2320	343,478	62,263	6,375	1,262	0	3,671	0	0	417,049	323,205
50	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
51	Tort Immunity Services	2360 - 2370	0	0	5,661	0	0	0	0	0	5,661	0
52	**Total Support Services - General Administration**	**2300**	343,478	131,339	238,139	7,299	0	12,594	0	0	732,849	645,505
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	814,186	205,545	25,392	11,941	0	2,500	0	0	1,059,564	1,093,872
55	Other Support Services - School Admin (Describe &	2490	0	0	0	0	0	0	0	0	0	0

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	**Total Support Services - School Administration**	**2400**	814,186	205,545	25,392	11,941	0	2,500	0	0	1,059,564	1,093,872
57	**SUPPORT SERVICES - BUSINESS**											
58	Direction of Business Support Services	2510	116,396	32,684	1,301	0	0	987	0	0	151,368	155,096
59	Fiscal Services	2520	171,024	20,470	23,024	4,092	0	0	0	0	218,610	228,605
60	Operation & Maintenance of Plant Services	2540	0	0	21,448	0	0	0	0	0	21,448	14,000
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
62	Food Services	2560	308,475	83,349	13,380	292,918	0	3,037	0	0	701,159	718,000
63	Internal Services	2570	0	0	0	1,756	0	0	0	0	1,756	1,400
64	**Total Support Services - Business**	**2500**	595,895	136,503	59,153	298,766	0	4,024	0	0	1,094,341	1,117,101
65	**SUPPORT SERVICES - CENTRAL**											
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
68	Information Services	2630	0	0	0	0	0	0	0	0	0	0
69	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
70	Data Processing Services	2660	279,845	35,684	131,072	67,279	0	2,200	10,849	0	526,929	554,136
71	**Total Support Services - Central**	**2600**	279,845	35,684	131,072	67,279	0	2,200	10,849	0	526,929	554,136
72	Other Support Services (Describe & Itemize)	2900	0	0	36,027	19,418	0	0	0	0	55,445	52,280
73	**Total Support Services**	**2000**	3,324,395	707,131	527,186	492,248	0	32,835	12,714	0	5,096,509	5,160,436
74	**COMMUNITY SERVICES (ED)**	**3000**	38,915	0	1,196	12,329	0	0	1,440	0	53,880	53,623
75	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**											
76	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
77	Payments for Regular Programs	4110			0			26,605			26,605	40,000
78	Payments for Special Education Programs	4120			252,444			0			252,444	222,500
79	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
80	Payments for CTE Programs	4140			0			0			0	0
81	Payments for Community College Programs	4170			0			0			0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
83	**Total Payments to Dist & Other Govt Units (In-State)**	**4100**			252,444			26,605			279,049	262,500
84	Payments for Regular Programs - Tuition	4210						0			0	0
85	Payments for Special Education Programs - Tuition	4220						849,586			849,586	821,500
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
87	Payments for CTE Programs - Tuition	4240						89,136			89,136	115,000
88	Payments for Community College Programs - Tuition	4270						0			0	0
89	Payments for Other Programs - Tuition	4280						0			0	0
90	Other Payments to In-State Govt Units	4290						0			0	0
91	**Total Payments to Other District & Govt Units -Tuition (In State)**	**4200**						938,722			938,722	936,500
92	Payments for Regular Programs - Transfers	4310						0			0	0
93	Payments for Special Education Programs - Transfers	4320						0			0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
95	Payments for CTE Programs - Transfers	4340						0			0	0
96	Payments for Community College Program - Transfers	4370						0			0	0
97	Payments for Other Programs - Transfers	4380						0			0	0
98	Other Payments to In-State Govt Units - Transfers	4390						0			0	0
99	**Total Payments to Other District & Govt Units - Transfers (In-State)**	**4300**			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0	0
101	**Total Payments to Other District & Govt Units**	**4000**			252,444			965,327			1,217,771	1,199,000
102	**DEBT SERVICES (ED)**											
103	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
104	Tax Anticipation Warrants	5110						0			0	0
105	Tax Anticipation Notes	5120						0			0	0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
107	State Aid Anticipation Certificates	5140						0			0	0
108	Other Interest on Short-Term Debt	5150						0			0	0
109	**Total Interest on Short-Term Debt**	**5100**						0			0	0
110	**Debt Services - Interest on Long-Term Debt**	**5200**									0	0
111	**Total Debt Services**	**5000**						0			0	0
112	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										0
113	**Total Direct Disbursements/Expenditures**		13,948,975	1,997,463	981,314	1,015,448	82,436	1,680,073	159,893	0	19,865,602	20,335,137
114	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(795,589)	
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	0	0	0	0
120	**SUPPORT SERVICES - BUSINESS**											
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	0	0	135,606	0	0	0	135,606	147,000
123	Operation & Maintenance of Plant Services	2540	858,482	155,316	300,439	708,850	170,702	123	1,222	0	2,195,134	2,201,555
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0		0		0	0
126	**Total Support Services - Business**	**2500**	858,482	155,316	300,439	708,850	306,308	123	1,222	0	2,330,740	2,348,555
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
128	**Total Support Services**	**2000**	858,482	155,316	300,439	708,850	306,308	123	1,222	0	2,330,740	2,348,555
129	**COMMUNITY SERVICES (O&M)**	**3000**	0	0	0	0	0	0	0	0	0	0
130	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**											
131	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
132	Payments for Special Education Programs	4120			0			0			0	0
133	Payments for CTE Programs	4140			0			0			0	0
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
135	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400						0			0	0
137	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0
138	**DEBT SERVICES (O&M)**	**5000**										
139	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
140	Tax Anticipation Warrants	5110						0			0	0
141	Tax Anticipation Notes	5120						0			0	0

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
143	State Aid Anticipation Certificates	5140						0			0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
145	**Total Debt Service - Interest on Short-Term Debt**	5100						0			0	0
146	**DEBT SERVICE - INTERST ON LONG-TERM DEBT**	5200						0			0	0
147	**Total Debt Services**	5000						0			0	0
148	**PROVISIONS FOR CONTINGENCIES (O&M)**	6000										0
149	**Total Direct Disbursements/Expenditures**		858,482	155,316	300,439	708,850	306,308	123	1,222	0	2,330,740	2,348,555
150	**Excess (Deficiency) of Receipts/Revenues\Over**										234,808	
151												
152	**30 - DEBT SERVICES (DS)**											
153	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	4000						0			0	0
154	**DEBT SERVICES (DS)**	5000										
155	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
156	Tax Anticipation Warrants	5110						0			0	0
157	Tax Anticipation Notes	5120						0			0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
159	State Aid Anticipation Certificates	5140						0			0	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
161	**Total Debt Services - Interest On Short-Term Debt**	5100						0			0	0
162	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200						324,500			324,500	324,500
163	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						820,000			820,000	820,000
164	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400			200			0			200	1,500
165	**Total Debt Services**	5000			200			1,144,500			1,144,700	1,146,000
166	**PROVISION FOR CONTINGENCIES (DS)**	6000										0
167	**Total Disbursements/ Expenditures**				200			1,144,500			1,144,700	1,146,000
168	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										7,530	
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	0	0	0	0
174	**SUPPORT SERVICES - BUSINESS**											
175	Pupil Transportation Services	2550	0	0	935,485	1,221	0	0	0	0	936,706	1,109,600
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	**Total Support Services**	2000	0	0	935,485	1,221	0	0	0	0	936,706	1,109,600
178	**COMMUNITY SERVICES (TR)**	3000	0	0	0	0	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			0	0
182	Payments for Special Education Programs	4120			0			0			0	0
183	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
184	Payments for CTE Programs	4140			0			0			0	0
185	Payments for Community College Programs	4170			0			0			0	0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
187	**Total Payments to Other Govt. Units (In-State)**	4100			0			0			0	0

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	DEBT SERVICES (TR)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110						0			0	0
193	Tax Anticipation Notes	5120						0			0	0
194	Corporate Personal Prop. Repl Tax Anticipation Notes	5130						0			0	0
195	State Aid Anticipation Certificates	5140						0			0	0
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]	5300						0			0	0
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										0
203	Total Disbursements/ Expenditures		0	0	935,485	1,221	0	0	0	0	936,706	1,109,600
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(198,962)	
205												
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		104,471							104,471	104,250
209	Pre-K Programs	1125		980							980	2,325
210	Special Education Programs (Functions 1200-1220)	1200		117,147							117,147	116,620
211	Special Education Programs - Pre-K	1225		1,447							1,447	2,100
212	Remedial and Supplemental Programs - K-12	1250		2,000							2,000	2,000
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		0							0	0
215	CTE Programs	1400		2,618							2,618	5,000
216	Interscholastic Programs	1500		18,793							18,793	19,700
217	Summer School Programs	1600		0							0	1,150
218	Gifted Programs	1650		1,770							1,770	1,175
219	Driver's Education Programs	1700		132							132	500
220	Bilingual Programs	1800		1,789							1,789	1,700
221	Truants' Alternative & Optional Programs	1900		0							0	0
222	Total Instruction	1000		251,147							251,147	256,520
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		2,177							2,177	2,825
226	Guidance Services	2120		3,172							3,172	3,225
227	Health Services	2130		12,216							12,216	12,400
228	Psychological Services	2140		3,076							3,076	3,200
229	Speech Pathology & Audiology Services	2150		0							0	0
230	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
231	Total Support Services - Pupils	2100		20,641							20,641	21,650
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		1,985							1,985	2,625
234	Educational Media Services	2220		15,388							15,388	20,400
235	Assessment & Testing	2230		0							0	0
236	Total Support Services - Instructional Staff	2200		17,373							17,373	23,025

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
237	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
238	Board of Education Services	2310		0							0	0
239	Executive Administration Services	2320		14,099							14,099	13,800
240	Service Area Administrative Services	2330		0							0	0
241	Claims Paid from Self Insurance Fund	2361		0							0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
243	Unemployment Insurance Payments	2363		0							0	0
244	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
245	Risk Management and Claims Services Payments	2365		0							0	0
246	Judgment and Settlements	2366		0							0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
248	Reciprocal Insurance Payments	2368		0							0	0
249	Legal Services	2369		0							0	0
250	**Total Support Services - General Administration**	**2300**		14,099							14,099	13,800
251	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
252	Office of the Principal Services	2410		42,678							42,678	45,850
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
254	**Total Support Services - School Administration**	**2400**		42,678							42,678	45,850
255	**SUPPORT SERVICES - BUSINESS**											
256	Direction of Business Support Services	2510		789							789	1,875
257	Fiscal Services	2520		25,473							25,473	23,250
258	Facilities Acquisition & Construction Services	2530		0							0	0
259	Operation & Maintenance of Plant Services	2540		145,652							145,652	153,000
260	Pupil Transportation Services	2550		0							0	0
261	Food Services	2560		42,063							42,063	43,750
262	Internal Services	2570		0							0	0
263	**Total Support Services - Business**	**2500**		213,977							213,977	221,875
264	**SUPPORT SERVICES - CENTRAL**											
265	Direction of Central Support Services	2610		0							0	0
266	Planning, Research, Development, & Evaluation Services	2620		0							0	0
267	Information Services	2630		0							0	0
268	Staff Services	2640		0							0	0
269	Data Processing Services	2650		38,114							38,114	38,000
270	**Total Support Services - Central**	**2600**		38,114							38,114	38,000
271	Other Support Services (Describe & Itemize)	2900		0							0	75
272	**Total Support Services**	**2000**		346,882							346,882	364,275
273	**COMMUNITY SERVICES (MR/SS)**	**3000**		4,188							4,188	4,175
274	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**											
275	Payments for Special Education Programs	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	0
277	**Total Payments to Other Dist & Govt Units**	**4000**		0							0	0
278	**DEBT SERVICES (MR/SS)**											
279	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
280	Tax Anticipation Warrants	5110						0			0	0
281	Tax Anticipation Notes	5120						0			0	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
283	State Aid Anticipation Certificates	5140						0			0	0
284	Other (Describe & Itemize)	5150						0			0	0
285	**Total Debt Services - Interest**	**5000**						0			0	0
286	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										0
287	**Total Disbursements/Expenditures**			602,217				0			602,217	624,970
288	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(101,708)	
289												
290	**60 - CAPITAL PROJECTS (CP)**											
291	**SUPPORT SERVICES (CP)**											
292	**SUPPORT SERVICES - BUSINESS**											
293	Facilities Acquisition and Construction Services	2530	0	0	17,344	0	802,521	0	0	0	819,865	945,000
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
295	**Total Support Services**	**2000**	0	0	17,344	0	802,521	0	0	0	819,865	945,000
296	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**											
297	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
298	Payments to Other Govt Units (In-State)	4100			0			0			0	0
299	Payments for Special Education Programs	4120			0			0			0	0
300	Payments for CTE Programs	4140			0			0			0	0
301	Other Payments to In-State Govt. Units (Describe &	4190			0			0			0	0
302	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0
303	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										0
304	**Total Disbursements/ Expenditures**		0	0	17,344	0	802,521	0	0	0	819,865	945,000
305	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(819,865)	
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	0	0	0	0
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	65,999	0	0	0	0	0	65,999	66,000
313	Unemployment Insurance Payments	2363	0	0	6,876	0	0	0	0	0	6,876	10,000
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	0
315	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
316	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	6,225	0	0	0	0	0	6,225	5,500
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
320	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
321	Vehicle Insurance (Transporation)	2372	0	0	8,239	0	0	0	0	0	8,239	10,000
322	**Total Support Services - General Administration**	**2000**	0	0	87,339	0	0	0	0	0	87,339	91,500
323	**DEBT SERVICES (TF)**	**5000**										
324	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
325	Tax Anticipation Warrants	5110						0			0	0
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
327	Other Interest or Short-Term Debt	5150						0			0	0
328	**Total Debt Services - Interest on Short-Term Debt**	**5000**						0			0	0
329	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
330	**Total Disbursements/Expenditures**		0	0	87,339	0	0	0	0	0	87,339	91,500
331	**Excess (Deficiency) of Receipts/Revenues Over**										(988)	
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	29,131	0	55,005	0	0	0	84,136	68,000
337	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
338	**Total Support Services - Business**	**2500**	0	0	29,131	0	55,005	0	0	0	84,136	68,000
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
340	**Total Support Services**	**2000**	0	0	29,131	0	55,005	0	0	0	84,136	68,000
341	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
343	**Total Payments to Other Dist & Govt Units**	**4000**						0			0	0
344	DEBT SERVICES (FP&S)											
345	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**											
346	Tax Anticipation Warrants	5110						0			0	0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
348	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
349	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						0			0	0
350	**Debt Service - Payments of Principal on Long-Term Debt** [15] (Lease/Purchase Principal Retired)	**5300**						0			0	0
351	**Total Debt Service**	**5000**						0			0	0
352	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
353	**Total Disbursements/Expenditures**		0	0	29,131	0	55,005	0	0	0	84,136	68,000
354	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(83,656)	

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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	*District's Accounting Basis is ACCRUAL*		----RECEIPTS----	----DISBURSEMENTS----								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2009		0									
5	ARRA - General State Aid	4850	83,891	83,891	0	0	0	0	0	0		83,891
6	ARRA - Title I Low Income	4851	69,311	0	0	0	44,125	0	0	25,186		69,311
7	ARRA - Title I Neglected - Private	4852	0	0	0	0	0	0	0	0		0
8	ARRA - Title I Delinquent - Private	4853	0	0	0	0	0	0	0	0		0
9	ARRA - Title I School Improvement (Part A)	4854	0	0	0	0	0	0	0	0		0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0		0
11	ARRA - IDEA Part B Preschool	4856	700	0	0	0	0	0	0	700		700
12	ARRA - IDEA Part B Flow Through	4857	203,756	0	0	50,275	0	152,316	0	1,165		203,756
13	ARRA - Title II D Technology Formula	4860	0	0	0	0	0	0	0	0		0
14	ARRA - Title II D Technology Competitive	4861	0	0	0	0	0	0	0	0		0
15	ARRA - McKenney - Vento Homeless Education	4862	0	0	0	0	0	0	0	0		0
16	ARRA - Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0	0	0		0
17	Impact Aid Construction Formula	4864	0	0	0	0	0	0	0	0		0
18	Impact Aid Construction Competitive	4865	0	0	0	0	0	0	0	0		0
19	QZAB Tax Credits	4866	0	0	0	0	0	0	0	0		0
20	QSCB Tax Credits	4867	0	0	0	0	0	0	0	0		0
21	Build America Bonds Tax Credits	4868	0	0	0	0	0	0	0	0		0
22	Build America Bonds Interest Reimbursement	4869	0	0	0	0	0	0	0	0		0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	27,916	27,916	0	0	0	0	0	0		27,916
24	ARRA - Other II	4871	0	0	0	0	0	0	0	0		0
25	ARRA - Other III	4872	0	0	0	0	0	0	0	0		0
26	ARRA - Other IV	4873	0	0	0	0	0	0	0	0		0
27	ARRA - Other V	4874	0	0	0	0	0	0	0	0		0
28	ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0		0
29	ARRA - Other VII	4876	0	0	0	0	0	0	0	0		0
30	ARRA - Other VIII	4877	0	0	0	0	0	0	0	0		0
31	ARRA - Other IX	4878	0	0	0	0	0	0	0	0		0
32	ARRA - Other X	4879	0	0	0	0	0	0	0	0		0
33	ARRA - Other XI	4880	0	0	0	0	0	0	0	0		0
34	Total ARRA Programs		385,574	111,807	0	50,275	44,125	152,316	0	27,051		385,574
35	Ending Balance June 30, 2010		0									
36												

37 1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23).
38 used for the following non-allowable purposes:
39 ☐ Payments of maintenance costs;
40 ☐ Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;
41 ☐ Purchase or upgrade of vehicles;
42 ☐ Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;
43 ☐ Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special
44 education and related services to children with disabilities as authorized by the IDEA Act;
45 ☐ School modernization, renovation, or repair that is inconsistent with State Law.
46
47 2. If any above boxes are checked provide the total amount
48 of questioned costs and provide an explanation below:
49
50
51
52
53
54
55
56

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	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 Extimated Taxes (from the 2009 Levy)	Estimated Taxes Due (from the 2009 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	15,107,542	7,118,507	7,989,035	15,245,423	8,126,916
5	Operations & Maintenance	2,123,325	1,005,516	1,117,809	2,153,475	1,147,959
6	Debt Services **	1,153,628	541,326	612,302	1,159,337	618,011
7	Transportation	418,343	198,073	220,270	424,205	226,132
8	Municipal Retirement/Social Security	244,075	115,704	128,371	247,797	132,093
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	86,064	40,771	45,293	87,319	46,548
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	239,079	113,224	125,855	242,487	129,263
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	240,218	114,326	125,892	244,847	130,521
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	19,612,274	9,247,447	10,364,827	19,804,890	10,557,443
20						
21	* *The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.*					
22	** *All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

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SCHEDULE OF SHORT-TERM DEBT

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
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes	0	0	0	0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund	0	0	0	0
Operations & Maintenance Fund	0	0	0	0
Debt Services - Construction	0	0	0	0
Debt Services - Working Cash	0	0	0	0
Debt Services - Refunding Bonds	0	0	0	0
Transportation Fund	0	0	0	0
Municipal Retirement/Social Security Fund	0	0	0	0
Fire Prevention & Safety Fund	0	0	0	0
Other - (Describe & Itemize)	0	0	0	0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund	0	0	0	0
Operations & Maintenance Fund	0	0	0	0
Fire Prevention & Safety Fund	0	0	0	0
Other - (Describe & Itemize)	0	0	0	0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	0	0	0	0
GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)				
Total GSAACs (All Funds)	0	0	0	0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)	0	0	0	0

SCHEDULE OF LONG-TERM DEBT

Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/09	Issued 7/1/09 thru 6/30/10	Difference With page 7, line 32	Retired 7/1/09 thru 6/30/10	Outstanding 6/30/10	Amount to be Provided for Payment on Long-Term Debt
neral Obligation Limited Tax School Bonds, Series 1998	09/01/98	3,280,000	3, 4	0	0	0	0	0	(20,048)
neral Obligation Limited Tax School Bonds, Series 2003	02/01/03	4,700,000	1, 4	0	0	0	0	0	(74,533)
neral Obligation Limited Tax School Bonds, Series 2007	04/01/07	6,900,000	1, 4	6,900,000	0	0	820,000	6,080,000	5,472,370
				0	0	0	0	0	
				0	0	0	0	0	
				0	0	0	0	0	
				0	0	0	0	0	
				0	0	0	0	0	
				0	0	0	0	0	
				0	0	0	0	0	
				0	0	0	0	0	
				0	0	0	0	0	
				0	0	0	0	0	
				0	0	0	0	0	
				0	0	0	0	0	
				0	0	0	0	0	
				0	0	0	0	0	
				0	0	0	0	0	
		14,880,000		6,900,000	0	0	820,000	6,080,000	5,377,789

* Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds
7. Other
8. Other
9. Other

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

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	A B C D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES							
2		Description	Account No	Tort Immunity [a]	Special Education	Area Vocational Construction	School Facility Occupation Taxes [b]	Driver Education
3		Cash Basis Fund Balance as of July 1, 2009		0		0	0	0
4		RECEIPTS:						
5		Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		238,570	0		
6		Earnings on Investments	10, 20, 40, 50 or 60-1500	0	0	0	0	0
7		Drivers' Education Fees	10-1970					15,107
8		School Facility Occupation Tax Proceeds	30 or 60-1983				0	
9		Driver Education	10 or 20-3370					17,067
10		Other Receipts (Describe & Itemize on tab "Itemization 32")	--		0	0	0	0
11		Sale of Bonds	10, 20, 40 or 60-7200		0	0	0	
12		Total Receipts		0	238,570	0	0	32,174
13		DISBURSEMENTS:						
14		Instruction	10 or 50-1000		238,570			32,174
15		Facilities Acquisition & Construction Services	20 or 60-2530		0	0	0	0
16		Tort Immunity Services	10, 20, 40-2360-2370	0				
17		DEBT SERVICE						
18		Debt Services - Interest on Long-Term Debt	30-5200				0	
19		Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300				0	
20		Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400				0	
21		Total Debt Services					0	
22		Other Disbursements (Describe & Itemize on tab "Itemization 32")	--		0	0	0	0
23		Total Disbursements		0	238,570	0	0	32,174
24		Ending Cash Basis Fund Balance as of June 30, 2010		0	0	0	0	0
25		Reserved Fund Balance	714	0	0	0	0	0
26		Unreserved Fund Balance	730	0	0	0	0	0
27								

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]		
30	Yes ☐ No ☐	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?	
31		If yes, list in the aggregate the following: Total Claims Payments:	0
32		Total Reserve Remaining:	0
33	Using the following categories, list all other Tort Immunity expenditures not		
34	included in line 30 above. Include the total dollar amount for each category.		
35	Expenditures:		
36	Workers' Compensation Act and/or Workers' Occupational Disease Act		0
37	Unemployment Insurance Act		0
38	Insurance (Regular or Self-Insurance)		0
39	Risk Management and Claims Service		0
40	Judgments/Settlements		0
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		0
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		0
43	Legal Services		0
44	Principal and Interest on Tort Bonds		0

46 [a] Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY10 as a result of existing (restricted) fund balances
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 other than Tort Immunity Fund (80).
48 [b] 55 ILCS 5/5-1006.7

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Schedule of Capital Outlay and Depreciation

	A	B	C	D	E	F	G	H	I	J	K	L
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	0		0	0	0	0	0
6	**Land**	**220**										
7	Non-Depreciable Land	221	6,227,150	0	0	6,227,150						6,227,150
8	Depreciable Land	222	0	0	0	0	50	0	0	0	0	0
9	**Buildings**	**230**										
10	Permanent Buildings	231	22,939,670	659,891	0	23,599,561	50	14,173,210	850,155	0	15,023,365	8,576,196
11	Temporary Buildings	232	0	0	0	0	25	0	0	0	0	0
12	Improvements Other than Buildings (Infrastructure)	240	808,591	312,858	33,844	1,087,605	20	475,612	30,578	33,844	472,346	615,259
13	**Capitalized Equipment**	**250**										
14	10 Yr Schedule	251	4,586,536	162,606	532,390	4,216,752	10	3,622,443	194,221	522,687	3,293,977	922,775
15	5 Yr Schedule	252	0	0	0	0	5	0	0	0	0	0
16	3 Yr Schedule	253	0	0	0	0	3	0	0	0	0	0
17	**Construction in Progress**	**260**	0	41,508	0	41,508	--					41,508
18	**Total Capital Assets**	**200**	34,561,947	1,176,863	566,234	35,172,576		18,271,265	1,074,954	556,531	18,789,688	16,382,888
19	**Non-Capitalized Equipment**	**700**				161,115	10		16,112			
20	**Allowable Depreciation**								1,091,066			

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	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	$	19,865,602
9	O&M	Expenditures 15-22, L149		Total Expenditures		2,330,740
10	DS	Expenditures 15-22, L167		Total Expenditures		1,144,700
11	TR	Expenditures 15-22, L203		Total Expenditures		936,706
12	MR/SS	Expenditures 15-22, L287		Total Expenditures		602,217
13	TORT	Expenditures 15-22, L330		Total Expenditures		87,339
14				**Total Expenditures**	$	**24,967,304**
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 Disitricts (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		60,364
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225	Special Education Programs Pre-K		121,885
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		22
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		643,857
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		9,905
45	ED	Expenditures 15-22, L25, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L26, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L27, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L28, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L30, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L31, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000	Community Services		52,440
53	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		1,217,771
54	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		82,436
55	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment		159,893
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		306,308
59	O&M	Expenditures 15-22, L149, Col I	-	Non-Capitalized Equipment		1,222
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		820,000
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		980
68	MR/SS	Expenditures 15-22, L211, Col K	1225	Special Education Programs - Pre-K		1,447
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		0
72	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		4,188
73	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units		0
74						
75				**Total Deductions**	$	**3,482,718**
76				**Total Operating Expenses (Regular K-12)**		21,484,586
77				**9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)**		1,363.31
78				**Estimated OEPP**	$	**15,759.13**
79						

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	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		371,286
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		85,703
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		129,721
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		435,957
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		218,582
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		59,137
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		500,880
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		15,843
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		12,821
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		9,708
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		293
109	ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education		17,067
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		318,373
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		17,485
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		6,336
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		205,679
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		195,927
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		4,670
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		303,063
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		72,118
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		(216)
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments		273,767
161	ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905	Emergency Immigrant Assistance		0
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910	Learn & Serve America		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality		60,068
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		0
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		101,070
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)		1,490
172						
173				**Total Allowance for PCTC Computation**	$	**3,416,828**
174				**Net Operating Expense for PCTC Computation**		18,067,758
175				**Total Depreciation Allowance (from page 27, Col I)**		1,091,066
176				**Total Allowance for PCTC Computation**		19,158,824
177				**9 Mo ADA**		1,363.31
178				**Total Estimated PCTC**	$	**14,053.17**
179						

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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	*(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)*							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)				0			
8	Fiscal Services (1-2520) and (5-2520)				0			
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)				0			
10	Food Services (1-2560) *Must be less than (P16, Col E-F, L62)*				205,679			
11	Value of Commodities Received for Fiscal Year 2010 *(Include the value of commodities when determining if an A-133 is required)*.				31,245			
12	Internal Services (1-2570) and (5-2570)				0			
13	Staff Services (1-2640) and (5-2640)				0			
14	Data Processing Services (1-2660) and (5-2660)				0			
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Program Year 2012 *(Data subject to adjustment for "carry-forward" or "termination benefit" totals)*							
17				Restricted Program		Unrestricted Program		
18			Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction		1000		13,520,414		13,520,414	
20	Support Services:							
21	Pupil		2100		967,020		967,020	
22	Instructional Staff		2200		696,510		696,510	
23	General Admin.		2300		834,287		834,287	
24	School Admin		2400		1,102,242		1,102,242	
25	Business:							
26	Direction of Business Spt. Srv.		2510	152,157	0	152,157	0	
27	Fiscal Services		2520	244,083	0	244,083	0	
28	Oper. & Maint. Plant Services		2540		2,190,310	2,190,310	0	
29	Pupil Transportation		2550		936,706		936,706	
30	Food Services		2560		537,543		537,543	
31	Internal Services		2570	1,756	0	1,756	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		0		0	
36	Staff Services		2640	0	0	0	0	
37	Data Processing Services		2660	554,194	0	554,194	0	
38	Other:		2900		55,445		55,445	
39	Community Services		3000		56,628		56,628	
40	Total			952,190	20,897,105	3,142,500	18,706,795	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	952,190	Total Indirect costs:	3,142,500	
43				Total Direct Costs:	20,897,105	Total Direct Costs:	18,706,795	
44				=	**4.56%**	=	**16.80%**	
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: Community Unit School District #201
RCDT Number: 19-022-2010-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2010 (10) Educational Fund	(20) Operations & Maintenance Fund	Total	Budgeted Expenditures, Fiscal Year 2011 (10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	417,049		417,049	361,400		361,400
2. Special Area Administration Services	2330	0		0	0		0
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	151,368	0	151,368	152,725	0	152,725
5. Internal Services	2570	1,756		1,756	2,000		2,000
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.		0	0	0	0	0	0
8. Totals		570,173	0	570,173	516,125	0	516,125
9. Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)							-9%

CERTIFICATION

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

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

(Date) *Signature of Superintendent*

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

☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 115 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report, postmarked by January 7, 2011 to ensure inclusion in the March 1, 2011 report, or postmarked by August 12, 2011 to ensure inclusion in the October 1, 2011 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.

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