

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

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

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

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>  <i>(See instructions on inside of this page.)</i></p>	<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p>	<p align="center"><b><u>Certified Public Accountant Information</u></b></p>
<p>School District/Joint Agreement Number:  <b>01-001-1720-22</b></p>	<p align="center"><b><u>Filing Status:</u></b>  <b><u>Submit electronic AFR directly to ISBE</u></b></p> <p align="center"><b>Click on the Link to Submit:</b>  <a href="#">Send ISBE a File</a></p>	<p>Name of Auditing Firm:  <b>Zumbahlen, Eyth, Surratt, Foote &amp; Flynn, Ltd.</b></p>
<p>County Name:  <b>Adams</b></p>		<p>Name of Audit Supervisor:  <b>Valerie L. Flynn</b></p>
<p>Name of School District/Joint Agreement:  <b>Quincy Public SD 172</b></p>		<p>Address:  <b>1395 Lincoln Avenue</b></p>
<p>Address:  <b>1416 Maine Street</b></p>		<p>City: <b>Jacksonville</b> State: <b>IL</b> Zip Code: <b>62650</b></p>
<p>City:  <b>Quincy</b></p>		<p>Phone Number: <b>217-245-5121</b> Fax Number: <b>217-243-3356</b></p>
<p>Email Address:  <a href="mailto:martinch@gps.org">martinch@gps.org</a></p>		<p>IL Registration Number:  <b>060-002582</b></p>
<p>Zip Code:  <b>62301</b></p>	<p>Email Address:  <a href="mailto:vflynn@zescpa.com">vflynn@zescpa.com</a></p>	
<p><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified  <input checked="" type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>	<p align="center"><b><u>A-133 Single Audit Status:</u></b></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any findings issued?</p>	<p align="center">ISBE Use Only</p>
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)          Name of Township: _____</p>	<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>
<p>District Superintendent/Administrator Name (Type or Print):  <b>Lonny Lemon</b></p>	<p>Township Treasurer Name (type or print)</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>
<p>Email Address:  <a href="mailto:lemonlo@gps.org">lemonlo@gps.org</a></p>	<p>Email Address:</p>	<p>Email Address:</p>
<p>Telephone: <b>217-223-8700</b> Fax Number: <b>217-228-7162</b></p>	<p>Telephone: _____ Fax Number: _____</p>	<p>Telephone: _____ Fax Number: _____</p>
<p>Signature &amp; Date:</p>	<p>Signature &amp; Date:</p>	<p>Signature &amp; Date:</p>

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

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

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

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

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

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

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

**Submit AFR Electronically**

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

[Attachment Manager Link](#)

*Note: CD/Disk no longer accepted.*

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

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

**Submit Paper Copy of AFR with Signatures**

- 1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.  
*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

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

[Single Audit Act A-133](#)

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

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

See individual findings pages.

**Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd.**

*Name of Audit Firm (print)*

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

*Signature*

*mm/dd/yyyy*

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b><u>FINANCIAL PROFILE INFORMATION</u></b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2009</b>		Equalized Assessed Valuation (EAV):					760,765,464					
8													
9	<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>			<b>Combined Total</b>		<b>Working Cash</b>			
10	Rate(s):		0.018400	+	0.005000	+	0.002000	=	0.025400	0.000500			
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	<b>Receipts/Revenues</b>			<b>Disbursements/ Expenditures</b>			<b>Excess/ (Deficiency)</b>			<b>Fund Balance</b>			
16	54,465,292			58,271,252			(3,805,960)			(5,105,157)			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22	<b>CPPRT Notes</b>		<b>TAWs</b>		<b>TANs</b>			<b>TO/EMP. Orders</b>		<b>GSA Certificates</b>			
23	0		4,050,000		0			0		0			
24	<b>Other</b>		<b>Total</b>										
25	0		4,050,000										
26	** The numbers shown are the sum of entries on page 25.												
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		104,985,634										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		33,210,387								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	(Go to the following web site for reference to the Financial Profile)															
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>															
4																
5																
6																
7	<b>District Name:</b>	Quincy Public SD 172														
8	<b>District Code:</b>	01-001-1720-22														
9	<b>County Name:</b>	Adams														
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>															
12	Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)	Funds 10, 20, 40, 70 + (50 & 80 if negative)				<b>Total</b>		<b>Ratio</b>		<b>Score</b>		<b>1</b>				
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80)	Funds 10, 20, 40, & 70,				(5,105,157.00)		(0.094)		<b>Weight</b>		0.35				
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20				54,465,292.00				<b>Value</b>		0.35				
15						0.00										
16	<b>2. Expenditures to Revenue Ratio:</b>															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40				<b>Total</b>		<b>Ratio</b>		<b>Score</b>		<b>3</b>				
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80)	Funds 10, 20, 40 & 70,				58,271,252.00		1.070		<b>Adjustment</b>		0				
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	Minus Funds 10 & 20				54,465,292.00				<b>Weight</b>		0.35				
20	Possible Adjustment:					0.00				<b>Value</b>		1.05				
21																
22	<b>3. Days Cash on Hand:</b>															
23	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70				<b>Total</b>		<b>Days</b>		<b>Score</b>		<b>1</b>				
24	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360				111,471.00		0.68		<b>Weight</b>		0.10				
25						161,864.59				<b>Value</b>		0.10				
26	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>															
27	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40				<b>Total</b>		<b>Percent</b>		<b>Score</b>		<b>4</b>				
28	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates				4,050,000.00		75.34		<b>Weight</b>		0.10				
29						16,424,926.37				<b>Value</b>		0.40				
30	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
31	Long-Term Debt Outstanding (P3, Cell H37)					<b>Total</b>		<b>Percent</b>		<b>Score</b>		<b>3</b>				
32	Total Long-Term Debt Allowed (P3, Cell H31)					33,210,387.00		68.36		<b>Weight</b>		0.10				
33						104,985,634.03				<b>Value</b>		0.30				
34												<b>Total Profile Score:</b>	<b>2.20</b>	*		
35												<b>Estimated 2010 Financial Profile Designation:</b>	<b>WATCH</b>			
36																
37																
38																
39																
40																

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		Account Groups	
	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Agency Fund	General Fixed Assets	General Long-Term Debt
<b>3</b>	<b>CURRENT ASSETS (100)</b>													
4	Cash (Accounts 111 through 115) <sup>1</sup>		99,600		98,119	1,000	1,759,147		10,871	1,271,707	9,374,041	(355,370)		
5	Investments	120					1,351,939			1,700,000	500,040	435,942		
6	Taxes Receivable	130												
7	Interfund Receivables	140				600,000			2,660,000					
8	Intergovernmental Accounts Receivable	150												
9	Other Receivables	160												
10	Inventory	170												
11	Prepaid Items	180												
12	Other Current Assets (Describe & Itemize)	190												
<b>13</b>	<b>Total Current Assets</b>		<b>99,600</b>	<b>0</b>	<b>98,119</b>	<b>601,000</b>	<b>3,111,086</b>	<b>0</b>	<b>2,670,871</b>	<b>2,971,707</b>	<b>9,874,081</b>	<b>80,572</b>		
<b>14</b>	<b>CAPITAL ASSETS (200)</b>													
15	Works of Art & Historical Treasures	210												
16	Land	220											1,243,205	
17	Building & Building Improvements	230											47,947,052	
18	Site Improvements & Infrastructure	240											2,245,797	
19	Capitalized Equipment	250											3,903,004	
20	Construction in Progress	260												
21	Amount Available in Debt Service Funds	340												98,119
22	Amount to be Provided for Payment on Long-Term Debt	350												33,112,268
<b>23</b>	<b>Total Capital Assets</b>												<b>55,339,058</b>	<b>33,210,387</b>
<b>24</b>	<b>CURRENT LIABILITIES (400)</b>													
25	Interfund Payables	410	3,260,000											
26	Intergovernmental Accounts Payable	420												
27	Other Payables	430	816,765	299,652		50,211								
28	Contracts Payable	440												
29	Loans Payable	460	4,050,000											
30	Salaries & Benefits Payable	470												
31	Payroll Deductions & Withholdings	480												
32	Deferred Revenues & Other Current Liabilities	490												
33	Due to Activity Fund Organizations	493										265,733		
<b>34</b>	<b>Total Current Liabilities</b>		<b>8,126,765</b>	<b>299,652</b>	<b>0</b>	<b>50,211</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>265,733</b>		
<b>35</b>	<b>LONG-TERM LIABILITIES (500)</b>													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511												33,210,387
<b>37</b>	<b>Total Long-Term Liabilities</b>													<b>33,210,387</b>
38	Reserved Fund Balance	714	100,656									(185,161)		
39	Unreserved Fund Balance	730	(8,127,821)	(299,652)	98,119	550,789	3,111,086		2,670,871	2,971,707	9,874,081			
40	Investment in General Fixed Assets												55,339,058	
<b>41</b>	<b>Total Liabilities and Fund Balance</b>		<b>99,600</b>	<b>0</b>	<b>98,119</b>	<b>601,000</b>	<b>3,111,086</b>	<b>0</b>	<b>2,670,871</b>	<b>2,971,707</b>	<b>9,874,081</b>	<b>80,572</b>	<b>55,339,058</b>	<b>33,210,387</b>

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

	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	<b>RECEIPTS/REVENUES</b>										
4	Local Sources	1000	19,130,288	5,621,839	3,258,099	1,576,960	5,566,121	0	372,243	1,040,203	407,717
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
6	State Sources	3000	15,848,306	0	0	1,794,429	0	0	0	0	0
7	Federal Sources	4000	10,121,227	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		45,099,821	5,621,839	3,258,099	3,371,389	5,566,121	0	372,243	1,040,203	407,717
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	6,018,312								
10	<b>Total Receipts/Revenues</b>		51,118,133	5,621,839	3,258,099	3,371,389	5,566,121	0	372,243	1,040,203	407,717
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	35,495,886				1,158,394				
13	Support Services	2000	11,791,541	6,057,194		3,886,594	2,153,478	0		1,942,677	4,414,656
14	Community Services	3000	209,367	0		0	25,752				
15	Payments to Other Districts & Governmental Units	4000	830,570	0	0	0	0	0			0
16	Debt Service	5000	100	0	3,168,876	0	0			0	162,100
17	<b>Total Direct Disbursements/Expenditures</b>		48,327,464	6,057,194	3,168,876	3,886,594	3,337,624	0		1,942,677	4,576,756
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	6,018,312	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		54,345,776	6,057,194	3,168,876	3,886,594	3,337,624	0		1,942,677	4,576,756
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		<b>(3,227,643)</b>	<b>(435,355)</b>	<b>89,223</b>	<b>(515,205)</b>	<b>2,228,497</b>	<b>0</b>	<b>372,243</b>	<b>(902,474)</b>	<b>(4,169,039)</b>
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment or Abatement of the Working Cash Fund	7110									
25	Transfer of Working Cash Fund Interest	7120									
26	Transfer Among Funds	7130									
27	Transfer of Interest	7140									
28	Transfer from Capital Project Fund to O&M Fund	7150									
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund <sup>4</sup>	7160									
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>4</sup>	7170									
31	<b>SALE OF BONDS (7200)</b>										
32	Principal on Bonds Sold	7210									8,105,000
33	Premium on Bonds Sold	7220									
34	Accrued Interest on Bonds Sold	7230									
35	Sale or Compensation for Fixed Assets <sup>5</sup>	7300		13,331							
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800						0			
41	ISBE Loan Proceeds	7900									
42	Other Sources Not Classified Elsewhere	7990									
43	<b>Total Other Sources of Funds</b>		<b>0</b>	<b>13,331</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,105,000</b>
44	<b>OTHER USES OF FUNDS (8000)</b>										
45	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
46	Abolishment or Abatement of the Working Cash Fund	8110							0		
47	Transfer of Working Cash Fund Interest	8120							0		
48	Transfer Among Funds	8130									
49	Transfer of Interest	8140									
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0
53	Taxes Pledged to Pay Principal on Capital Leases	8410									
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
57	Taxes Pledged to Pay Interest on Capital Leases	8510									
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
69	Taxes Transferred to Pay for Capital Projects	8810									
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
71	Other Revenues Pledged to Pay for Capital Projects	8830									
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
74	Other Uses Not Classified Elsewhere	8990									
75	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
76	<b>Total Other Sources/Uses of Funds</b> <sup>6</sup>		0	13,331	0	0	0	0	0	0	8,105,000
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(3,227,643)	(422,024)	89,223	(515,205)	2,228,497	0	372,243	(902,474)	3,935,961
78	<b>Fund Balances - July 1, 2009</b>		(4,799,522)	122,372	8,896	1,065,994	882,589		2,298,628	3,874,181	5,938,120
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
80	<b>Fund Balances - June 30, 2010</b>		(8,027,165)	(299,652)	98,119	550,789	3,111,086	0	2,670,871	2,971,707	9,874,081



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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		13,316,544	3,619,090	3,243,196	1,447,624	3,873,515		361,906	996,180	361,906
6	Leasing Purposes Levy <sup>8</sup>	1130	212,077	150,783							
7	Special Education Purposes Levy	1140	290,288								
8	FICA/Medicare Only Purposes Levies	1150					1,207,333				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>13,818,909</b>	<b>3,769,873</b>	<b>3,243,196</b>	<b>1,447,624</b>	<b>5,080,848</b>	<b>0</b>	<b>361,906</b>	<b>996,180</b>	<b>361,906</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	20,131	5,215	4,674	2,086	7,322		521	1,435	522
15	Payments from Local Housing Authorities	1220	6,615	1,714	1,536	686	2,406		171	472	171
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	2,030,142	1,700,000			450,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>2,056,888</b>	<b>1,706,929</b>	<b>6,210</b>	<b>2,772</b>	<b>459,728</b>	<b>0</b>	<b>692</b>	<b>1,907</b>	<b>693</b>
19	<b>TUITION</b>										
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	36,106								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	153,498								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353	36,907								
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>226,511</b>								
41	<b>TRANSPORTATION FEES</b>										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413				22,020					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				51,598					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					<b>73,618</b>					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	69,352	10,183	8,693	7,518	25,545		9,645	42,116	45,118
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		<b>69,352</b>	<b>10,183</b>	<b>8,693</b>	<b>7,518</b>	<b>25,545</b>	<b>0</b>	<b>9,645</b>	<b>42,116</b>	<b>45,118</b>
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	716,372								
70	Sales to Pupils - Breakfast	1612	82,298								
71	Sales to Pupils - A la Carte	1613	435,738								

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

	A	B	C	D	E	F	G	H	I	J	K	
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
72	Sales to Pupils - Other (Describe & Itemize)	1614	4,240									
73	Sales to Adults	1620	107,895									
74	Other Food Service (Describe & Itemize)	1690	1,909									
75	<b>Total Food Service</b>		<b>1,348,452</b>									
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>											
77	Admissions - Athletic	1711	191,736									
78	Admissions - Other (Describe & Itemize)	1719	46,000									
79	Fees	1720	1,517									
80	Book Store Sales	1730										
81	Other District/School Activity Revenue (Describe & Itemize)	1790	25,872									
82	<b>Total District/School Activity Income</b>		<b>265,125</b>	<b>0</b>								
83	<b>TEXTBOOK INCOME</b>											
84	Rentals - Regular Textbooks	1811	257,324									
85	Rentals - Summer School Textbooks	1812										
86	Rentals - Adult/Continuing Education Textbooks	1813										
87	Rentals - Other (Describe & Itemize)	1819										
88	Sales - Regular Textbooks	1821										
89	Sales - Summer School Textbooks	1822										
90	Sales - Adult/Continuing Education Textbooks	1823										
91	Sales - Other (Describe & Itemize)	1829										
92	Other (Describe & Itemize)	1890										
93	<b>Total Textbook Income</b>		<b>257,324</b>									
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>											
95	Rentals	1910	4,832	40,879								
96	Contributions and Donations from Private Sources	1920	577,694									
97	Impact Fees from Municipal or County Governments	1930										
98	Services Provided Other Districts	1940	3,646									
99	Refund of Prior Years' Expenditures	1950	290,862									
100	Payments of Surplus Moneys from TIF Districts	1960										
101	Drivers' Education Fees	1970	11,886									
102	Proceeds from Vendors' Contracts	1980										
103	School Facility Occupation Tax Proceeds	1983										
104	Payment from Other Districts	1991										
105	Sale of Vocational Projects	1992										
106	Other Local Fees	1993										
107	Other Local Revenues (Describe & Itemize)	1999	198,807	93,975		45,428						
108	<b>Total Other Revenue from Local Sources</b>		<b>1,087,727</b>	<b>134,854</b>	<b>0</b>	<b>45,428</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>19,130,288</b>	<b>5,621,839</b>	<b>3,258,099</b>	<b>1,576,960</b>	<b>5,566,121</b>	<b>0</b>	<b>372,243</b>	<b>1,040,203</b>	<b>407,717</b>	
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>											
111	Flow-through Revenue from State Sources	2100										
112	Flow-through Revenue from Federal Sources	2200										
113	Other Flow-Through (Describe & Itemize)	2300										
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>					
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>											
116	<b>UNRESTRICTED GRANTS-IN-AID</b>											
117	General State Aid - Sec. 18-8.05	3001	11,407,285									
118	General State Aid - Hold Harmless/Supplemental	3002										
119	Reorganization Incentives (Accounts 3005-3021)	3005										
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	374,281									
121	<b>Total Unrestricted Grants-In-Aid</b>		<b>11,781,566</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
122	<b>RESTRICTED GRANTS-IN-AID</b>											
123	<b>SPECIAL EDUCATION</b>											
124	Special Education - Private Facility Tuition	3100	288,407									
125	Special Education - Extraordinary	3105	741,156									
126	Special Education - Personnel	3110	1,393,361									
127	Special Education - Orphanage - Individual	3120	178,882									
128	Special Education - Orphanage - Summer	3130										
129	Special Education - Summer School	3145										
130	Special Education - Other (Describe & Itemize)	3199	11,348									
131	<b>Total Special Education</b>		<b>2,613,154</b>	<b>0</b>		<b>0</b>						
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>											
133	CTE - Technical Education - Tech Prep	3200										
134	CTE - Secondary Program Improvement (CTEI)	3220										
135	CTE - WECEP	3225										
136	CTE - Agriculture Education	3235										
137	CTE - Instructor Practicum	3240										
138	CTE - Student Organizations	3270										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		0	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305									
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Ed</b>		0				0				
145	State Free Lunch & Breakfast	3360	70,075								
146	School Breakfast Initiative	3365	3,827								
147	Driver Education	3370	63,235								
148	Adult Ed (from ICCB)	3410	62,367								
149	Adult Ed - Other (Describe & Itemize)	3499	34,034								
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500				1,219,832					
152	Transportation - Special Education	3510				574,597					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		1,794,429	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Tuant Alternative/Optional Education	3695	83,800								
158	Early Childhood - Block Grant	3705	916,325								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	27,595								
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	192,328								
172	<b>Total Restricted Grants-In-Aid</b>		4,066,740	0	0	1,794,429	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>15,848,306</b>	<b>0</b>	<b>0</b>	<b>1,794,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
180	Head Start	4045	1,371,513								
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		1,371,513	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100	600								
188	Title V - District Projects	4105									
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		600	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	1,351,167								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	405,265								
197	Summer Food Service Admin/Program	4225	85,105								
198	Child & Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240	21,020								
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		1,862,557				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	1,584,831								
204	Title I - Low Income - Neglected, Private	4305	28,407								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399	15,196								
211	<b>Total Title I</b>		<b>1,628,434</b>	<b>0</b>		<b>0</b>	<b>0</b>				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	30,531								
214	Title IV - 21st Century	4421	88,111								
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		<b>118,642</b>	<b>0</b>		<b>0</b>	<b>0</b>				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	571,527								
221	Fed - Spec Education - IDEA - Room & Board	4625	107,421								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal - Special Education</b>		<b>678,948</b>	<b>0</b>		<b>0</b>	<b>0</b>				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		<b>0</b>	<b>0</b>			<b>0</b>				
229	Federal - Adult Education	4810	8,365								
230	ARRA - General State Aid - Education Stabilization	4850	1,910,472								
231	ARRA - Title I - Low Income	4851	297,804								
232	ARRA - Title I - Neglected, Private	4852	5,908								
233	ARRA - Title I - Delinquent, Private	4853	10,374								
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857	588,795								
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861	147,916								
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863	15,411								
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	632,195								
249	Other ARRA Funds - II	4871	98,327								
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds XI	4880									
259	<b>Total Stimulus Programs</b>		<b>3,707,202</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909									
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	448,229								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	133,108								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	119,436								
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	44,193								
271	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		<b>8,749,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
272	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>10,121,227</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
273	<b>Total Direct Receipts/Revenues</b>		<b>45,099,821</b>	<b>5,621,839</b>	<b>3,258,099</b>	<b>3,371,389</b>	<b>5,566,121</b>	<b>0</b>	<b>372,243</b>	<b>1,040,203</b>	<b>407,717</b>

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	17,243,617	3,153,707	210,534	998,498	112,366	67	255		21,719,044	16,630,631
6	Pre-K Programs	1125									0	5,221,891
7	Special Education Programs (Functions 1200-1220)	1200	6,809,567	1,522,484	421,883	110,236	123,952				8,988,122	8,476,413
8	Special Education Programs Pre-K	1225									0	
9	Remedial and Supplemental Programs K-12	1250	1,119,812	439,768	576	103,926	4,275				1,668,357	1,470,093
10	Remedial and Supplemental Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300	38,546	3,380	5,895	11,565					59,386	40,000
12	CTE Programs	1400									0	
13	Interscholastic Programs	1500	431,298	4,466	138,825	493,406		28,803			1,096,798	1,350,196
14	Summer School Programs	1600	199,592	2,167							201,759	133,910
15	Gifted Programs	1650				17,460					17,460	
16	Driver's Education Programs	1700	331,760	50,038	23,317	7,249					412,364	
17	Bilingual Programs	1800	27,523								27,523	30,557
18	Truant Alternative & Optional Programs	1900	89,220	8,261		791					98,272	116,784
19	Pre-K Programs - Private Tuition	1910									0	
20	Regular K-12 Programs - Private Tuition	1911									0	
21	Special Education Programs K-12 - Private Tuition	1912						1,206,801			1,206,801	
22	Special Education Programs Pre-K - Tuition	1913									0	
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
25	Adult/Continuing Education Programs - Private Tuition	1916									0	
26	CTE Programs - Private Tuition	1917									0	
27	Interscholastic Programs - Private Tuition	1918									0	
28	Summer School Programs - Private Tuition	1919									0	
29	Gifted Programs - Private Tuition	1920									0	
30	Bilingual Programs - Private Tuition	1921									0	
31	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	
32	<b>Total Instruction</b> <sup>19</sup>	<b>1000</b>	<b>26,290,935</b>	<b>5,184,271</b>	<b>801,030</b>	<b>1,743,131</b>	<b>240,593</b>	<b>1,235,671</b>	<b>255</b>	<b>0</b>	<b>35,495,886</b>	<b>33,470,475</b>
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110	474,190	84,924		5,954					565,068	551,217
36	Guidance Services	2120	533,107	92,728	30,500	2,734					659,069	693,534
37	Health Services	2130	616,606	120,249	2,719	39,129					778,703	726,433
38	Psychological Services	2140	20,217								20,217	61,169
39	Speech Pathology & Audiology Services	2150	96,002	22,777	1,785	7,032					127,596	724,794
40	Other Support Services - Pupils (Describe & Itemize)	2190	70,149	8,827	6,721	47,080					132,777	81,032
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,810,271</b>	<b>329,505</b>	<b>41,725</b>	<b>101,929</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,283,430</b>	<b>2,838,179</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	869,897	166,764	568,364	208,860	8,050				1,821,935	1,521,264
44	Educational Media Services	2220	148,140	45,813	2,069	64,357	7,860	20,381	309		288,929	403,483
45	Assessment & Testing	2230	36,945	37	140,292	42,449					219,723	364,938
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,054,982</b>	<b>212,614</b>	<b>710,725</b>	<b>315,666</b>	<b>15,910</b>	<b>20,381</b>	<b>309</b>	<b>0</b>	<b>2,330,587</b>	<b>2,289,685</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310	2,480	6,027	238,147	20,362	5,470	11,998			284,484	182,448
49	Executive Administration Services	2320	93,525	6,110	5,301	11,049		10,459			126,444	136,065
50	Special Area Administration Services	2330	88,579	19,759	1,150	781					110,269	104,427
51	Tort Immunity Services	2360 - 2370									0	
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>184,584</b>	<b>31,896</b>	<b>244,598</b>	<b>32,192</b>	<b>5,470</b>	<b>22,457</b>	<b>0</b>	<b>0</b>	<b>521,197</b>	<b>422,940</b>
53	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54	Office of the Principal Services	2410	1,989,378	285,057	97,941	59,626	5,050	2,012			2,439,064	2,730,317
55	Other Support Services - School Admin (Describe & Itemize)	2490				729					729	
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,989,378</b>	<b>285,057</b>	<b>97,941</b>	<b>60,355</b>	<b>5,050</b>	<b>2,012</b>	<b>0</b>	<b>0</b>	<b>2,439,793</b>	<b>2,730,317</b>
57	<b>SUPPORT SERVICES - BUSINESS</b>											
58	Direction of Business Support Services	2510	92,479	8,243	51	2,681					103,454	98,200
59	Fiscal Services	2520	173,703	21,169	41,532	3,473					239,877	216,743
60	Operation & Maintenance of Plant Services	2540									0	10,083
61	Pupil Transportation Services	2550	1,349			1,573					2,922	3,240
62	Food Services	2560	1,198,301	278,919	20,350	1,610,555	23,064	1,832	358		3,133,379	3,160,784
63	Internal Services	2570			71,942			10,398			82,340	78,512
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,465,832</b>	<b>308,331</b>	<b>133,875</b>	<b>1,618,282</b>	<b>23,064</b>	<b>12,230</b>	<b>358</b>	<b>0</b>	<b>3,561,972</b>	<b>3,567,562</b>
65	<b>SUPPORT SERVICES - CENTRAL</b>											
66	Direction of Central Support Services	2610	115,000	7,993	26,268	4,154		1,095			154,510	150,067
67	Planning, Research, Development, & Evaluation Services	2620									0	
68	Information Services	2630									0	
69	Staff Services	2640	236,664	34,456	18,244	12,899	2,910	3,171	110		308,454	264,298
70	Data Processing Services	2660	107,021	17,395	8,489	404					133,309	156,936

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
71	<b>Total Support Services - Central</b>	<b>2600</b>	458,685	59,844	53,001	17,457	2,910	4,266	110	0	596,273	571,301
72	Other Support Services (Describe & Itemize)	2900	46,520	10,918	749	102					58,289	76,585
73	<b>Total Support Services</b>	<b>2000</b>	7,010,252	1,238,165	1,282,614	2,145,983	52,404	61,346	777	0	11,791,541	12,496,569
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	125,025	34,307	11,863	19,819	18,353				209,367	523,236
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
76	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
77	Payments for Regular Programs	4110			28,227						28,227	5,000
78	Payments for Special Education Programs	4120									0	120,000
79	Payments for Adult/Continuing Education Programs	4130									0	
80	Payments for CTE Programs	4140									0	510,000
81	Payments for Community College Programs	4170									0	
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
83	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>			28,227			0			28,227	635,000
84	Payments for Regular Programs - Tuition	4210									0	
85	Payments for Special Education Programs - Tuition	4220									0	
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
87	Payments for CTE Programs - Tuition	4240						802,343			802,343	
88	Payments for Community College Programs - Tuition	4270									0	
89	Payments for Other Programs - Tuition	4280									0	
90	Other Payments to In-State Govt Units	4290									0	
91	<b>Total Payments to Other District &amp; Govt Units -Tuition (In State)</b>	<b>4200</b>						802,343			802,343	0
92	Payments for Regular Programs - Transfers	4310									0	
93	Payments for Special Education Programs - Transfers	4320									0	
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
95	Payments for CTE Programs - Transfers	4340									0	
96	Payments for Community College Program - Transfers	4370									0	
97	Payments for Other Programs - Transfers	4380									0	
98	Other Payments to In-State Govt Units - Transfers	4390									0	
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			28,227			802,343			830,570	635,000
102	<b>DEBT SERVICES (ED)</b>											
103	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
104	Tax Anticipation Warrants	5110									0	
105	Tax Anticipation Notes	5120									0	
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
107	State Aid Anticipation Certificates	5140									0	
108	Other Interest on Short-Term Debt	5150						100			100	
109	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						100			100	0
110	Debt Services - Interest on Long-Term Debt	5200									0	
111	<b>Total Debt Services</b>	<b>5000</b>						100			100	0
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
113	<b>Total Direct Disbursements/Expenditures</b>		33,426,212	6,456,743	2,123,734	3,908,933	311,350	2,099,460	1,032	0	48,327,464	47,125,280
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,227,643)	
115												
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
117	<b>SUPPORT SERVICES (O&amp;M)</b>											
118	<b>SUPPORT SERVICES - PUPILS</b>											
119	Other Support Services - Pupils (Describe & Itemize)	2190									0	
120	<b>SUPPORT SERVICES - BUSINESS</b>											
121	Direction of Business Support Services	2510									0	
122	Facilities Acquisition & Construction Services	2530			18,929						18,929	25,000
123	Operation & Maintenance of Plant Services	2540	2,979,829	502,225	691,442	1,596,852	267,900	17			6,038,265	6,219,457
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	<b>Total Support Services - Business</b>	<b>2500</b>	2,979,829	502,225	710,371	1,596,852	267,900	17	0	0	6,057,194	6,244,457
127	Other Support Services (Describe & Itemize)	2900									0	
128	<b>Total Support Services</b>	<b>2000</b>	2,979,829	502,225	710,371	1,596,852	267,900	17	0	0	6,057,194	6,244,457
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>											
131	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
132	Payments for Special Education Programs	4120									0	
133	Payments for CTE Programs	4140									0	
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
135	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400									0	
137	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
138	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
139	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
140	Tax Anticipation Warrants	5110									0	
141	Tax Anticipation Notes	5120									0	
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
143	State Aid Anticipation Certificates	5140									0	
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
146	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
147	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
148	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
149	<b>Total Direct Disbursements/Expenditures</b>		2,979,829	502,225	710,371	1,596,852	267,900	17	0	0	6,057,194	6,244,457
150	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>										(435,355)	
151												
152	<b>30 - DEBT SERVICES (DS)</b>											
153	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0	
154	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
155	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
156	Tax Anticipation Warrants	5110									0	
157	Tax Anticipation Notes	5120									0	
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
159	State Aid Anticipation Certificates	5140									0	
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
161	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
162	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						933,726			933,726	933,726
163	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>							2,233,000			2,233,000	2,233,000
164	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						2,150			2,150	8,420
165	<b>Total Debt Services</b>	<b>5000</b>			0			3,168,876			3,168,876	3,175,146
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										
167	<b>Total Disbursements/ Expenditures</b>				0			3,168,876			3,168,876	3,175,146
168	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										89,223	
169												
170	<b>40 - TRANSPORTATION FUND (TR)</b>											
171	<b>SUPPORT SERVICES (TR)</b>											
172	<b>SUPPORT SERVICES - PUPILS</b>											
173	Other Support Services - Pupils (Describe & Itemize)	2190									0	
174	<b>SUPPORT SERVICES - BUSINESS</b>											
175	Pupil Transportation Services	2550	1,846,214	410,887	1,111,435	482,150	12,527	1,306			3,864,519	4,032,274
176	Other Support Services (Describe & Itemize)	2900			5,518	16,557					22,075	96,945
177	<b>Total Support Services</b>	<b>2000</b>	<b>1,846,214</b>	<b>410,887</b>	<b>1,116,953</b>	<b>498,707</b>	<b>12,527</b>	<b>1,306</b>	<b>0</b>	<b>0</b>	<b>3,886,594</b>	<b>4,129,219</b>
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	
179	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>											
180	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
181	Payments for Regular Programs	4110									0	
182	Payments for Special Education Programs	4120									0	
183	Payments for Adult/Continuing Education Programs	4130									0	
184	Payments for CTE Programs	4140									0	
185	Payments for Community College Programs	4170									0	
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
187	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
188	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>									0	
189	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
190	<b>DEBT SERVICES (TR)</b>											
191	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
192	Tax Anticipation Warrants	5110									0	
193	Tax Anticipation Notes	5120									0	
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
195	State Aid Anticipation Certificates	5140									0	
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
197	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
198	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
199	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Fund #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										
203	Total Disbursements/ Expenditures		1,846,214	410,887	1,116,953	498,707	12,527	1,306	0	0	3,886,594	4,129,219
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(515,205)	
205												
206	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
207	<b>INSTRUCTION (MR/SS)</b>											
208	Regular Programs	1100		704,722							704,722	614,020
209	Pre-K Programs			1125							0	88,533
210	Special Education Programs (Functions 1200-1220)	1200		383,557							383,557	531,128
211	Special Education Programs - Pre-K	1225									0	
212	Remedial and Supplemental Programs - K-12	1250		17,608							17,608	13,511
213	Remedial and Supplemental Programs - Pre-K	1275									0	
214	Adult/Continuing Education Programs	1300		273							273	
215	CTE Programs	1400		6,363							6,363	
216	Interscholastic Programs	1500		25,240							25,240	78
217	Summer School Programs	1600		12,502							12,502	
218	Gifted Programs	1650									0	
219	Driver's Education Programs	1700		4,878							4,878	
220	Bilingual Programs	1800		399							399	
221	Truants' Alternative & Optional Programs	1900		2,852							2,852	715
222	Total Instruction	1000		1,158,394							1,158,394	1,247,985
223	<b>SUPPORT SERVICES (MR/SS)</b>	2000										
224	<b>SUPPORT SERVICES - PUPILS</b>											
225	Attendance & Social Work Services	2110		38,565							38,565	33,082
226	Guidance Services	2120		25,712							25,712	29,911
227	Health Services	2130		105,362							105,362	100,038
228	Psychological Services	2140		5,141							5,141	787
229	Speech Pathology & Audiology Services	2150		6,516							6,516	184,908
230	Other Support Services - Pupils (Describe & Itemize)	2190		11,480							11,480	4,544
231	Total Support Services - Pupils	2100		192,776							192,776	353,270
232	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
233	Improvement of Instruction Services	2210		73,830							73,830	76,255
234	Educational Media Services	2220		20,366							20,366	32,433
235	Assessment & Testing	2230		7,477							7,477	7,422
236	Total Support Services - Instructional Staff	2200		101,673							101,673	116,110
237	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
238	Board of Education Services	2310		586							586	4,016
239	Executive Administration Services	2320		2,719							2,719	2,465
240	Service Area Administrative Services	2330		22,291							22,291	1,850
241	Claims Paid from Self Insurance Fund	2361									0	
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
243	Unemployment Insurance Payments	2363									0	
244	Insurance Payments (Regular or Self-Insurance)	2364									0	
245	Risk Management and Claims Services Payments	2365									0	
246	Judgment and Settlements	2366									0	
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
248	Reciprocal Insurance Payments	2368									0	
249	Legal Services	2369									0	
250	Total Support Services - General Administration	2300		25,596							25,596	8,331
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		188,217							188,217	179,612
253	Other Support Services - School Administration (Describe & Itemize)	2490									0	
254	Total Support Services - School Administration	2400		188,217							188,217	179,612
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510		1,664							1,664	221,622
257	Fiscal Services	2520		36,093							36,093	42,677
258	Facilities Acquisition & Construction Services	2530									0	
259	Operation & Maintenance of Plant Services	2540		973,657							973,657	620,777
260	Pupil Transportation Services	2550		338,427							338,427	364,831
261	Food Services	2560		214,722							214,722	195,289
262	Internal Services	2570									0	
263	Total Support Services - Business	2500		1,564,563							1,564,563	1,445,196
264	<b>SUPPORT SERVICES - CENTRAL</b>											
265	Direction of Central Support Services	2610		1,618							1,618	1,423



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
266	Planning, Research, Development, & Evaluation Services	2620									0	
267	Information Services	2630									0	
268	Staff Services	2640		48,808							48,808	21,781
269	Data Processing Services	2660		21,964							21,964	19,353
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>72,390</b>							<b>72,390</b>	<b>42,557</b>
271	Other Support Services (Describe & Itemize)	2900		8,263							8,263	
272	<b>Total Support Services</b>	<b>2000</b>		<b>2,153,478</b>							<b>2,153,478</b>	<b>2,145,076</b>
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		25,752							25,752	65,832
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
275	Payments for Special Education Programs	4120									0	
276	Payments for CTE Programs	4140									0	
277	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
278	<b>DEBT SERVICES (MR/SS)</b>											
279	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
280	Tax Anticipation Warrants	5110									0	
281	Tax Anticipation Notes	5120									0	
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
283	State Aid Anticipation Certificates	5140									0	
284	Other (Describe & Itemize)	5150									0	
285	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
287	<b>Total Disbursements/Expenditures</b>			3,337,624				0			3,337,624	3,458,893
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										2,228,497	
289												
290	<b>60 - CAPITAL PROJECTS (CP)</b>											
291	<b>SUPPORT SERVICES (CP)</b>											
292	<b>SUPPORT SERVICES - BUSINESS</b>											
293	Facilities Acquisition and Construction Services	2530									0	
294	Other Support Services (Describe & Itemize)	2900									0	
295	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
296	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
297	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
298	Payments to Other Govt Units (In-State)	4100									0	
299	Payments for Special Education Programs	4120									0	
300	Payments for CTE Programs	4140									0	
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
302	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
303	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
304	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	0	0	0	0	0	0
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0	
306												
307	<b>70 - WORKING CASH (WC)</b>											
308												
309	<b>80 - TORT FUND (TF)</b>											
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
311	Claims Paid from Self Insurance Fund	2361									0	
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362			339,159						339,159	330,000
313	Unemployment Insurance Payments	2363			98,137						98,137	60,000
314	Insurance Payments (Regular or Self-Insurance)	2364			24,624						24,624	
315	Risk Management and Claims Services Payments	2365									0	
316	Judgment and Settlements	2366						17,627			17,627	150,000
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	875,172	179,407	408,551						1,463,130	1,523,166
318	Reciprocal Insurance Payments	2368									0	
319	Legal Services	2369									0	
320	Property Insurance (Buildings & Grounds)	2371									0	
321	Vehicle Insurance (Transportation)	2372									0	
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	875,172	179,407	870,471	0	0	17,627	0	0	1,942,677	2,063,166
323	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
324	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
325	Tax Anticipation Warrants	5110									0	
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
327	Other Interest or Short-Term Debt	5150									0	
328	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
329	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
330	<b>Total Disbursements/Expenditures</b>		875,172	179,407	870,471	0	0	17,627	0	0	1,942,677	2,063,166
331	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										(902,474)	
332												
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
334	<b>SUPPORT SERVICES (FP&amp;S)</b>											
335	<b>SUPPORT SERVICES - BUSINESS</b>											
336	Facilities Acquisition & Construction Services	2530			588,378	15,893	3,810,385				4,414,656	4,341,000
337	Operation & Maintenance of Plant Services	2540									0	
338	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>588,378</b>	<b>15,893</b>	<b>3,810,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,414,656</b>	<b>4,341,000</b>
339	Other Support Services (Describe & Itemize)	2900									0	
340	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>588,378</b>	<b>15,893</b>	<b>3,810,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,414,656</b>	<b>4,341,000</b>
341	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
343	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
344	<b>DEBT SERVICES (FP&amp;S)</b>											
345	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
346	Tax Anticipation Warrants	5110									0	
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
349	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>										
350	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Princinal Retired)	5300						162,100			162,100	162,100
351	<b>Total Debt Service</b>	<b>5000</b>						<b>162,100</b>			<b>162,100</b>	<b>162,100</b>
352	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
353	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>588,378</b>	<b>15,893</b>	<b>3,810,385</b>	<b>162,100</b>	<b>0</b>	<b>0</b>	<b>4,576,756</b>	<b>4,503,100</b>
354	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(4,169,039)</b>	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>District's Accounting Basis is CASH</i>		---RECEIPTS---	DISBURSEMENTS								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2009		0									
5	ARRA - General State Aid	4850	1,910,472	1,592,054	318,418							1,910,472
6	ARRA - Title I Low Income	4851	297,804	113,450	29,911	143,619	15,961					302,941
7	ARRA - Title I Neglected - Private	4852	5,908				221					221
8	ARRA - Title I Delinquent - Private	4853	10,374	2,189	549	4,800						7,538
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	0									0
12	ARRA - IDEA Part B Flow Through	4857	588,795	69,368	20,093	519,739	72,135	114,315				795,650
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	147,916	1,200	502	10,351	77,312	57,862				147,227
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	15,411					15,411				15,411
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	632,195	632,195								632,195
24	ARRA - Other II	4871	98,327	28,444	21,713	34,192	6,756	17,500				108,605
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	<b>Total ARRA Programs</b>		3,707,202	2,438,900	391,186	712,701	172,385	205,088	0	0		3,920,260
35	<b>Ending Balance June 30, 2010</b>		(213,058)									

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

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

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

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b>	<b>Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2009 Levy)</b>	<b>Taxes Received (from 2008 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2009 Levy)</b>	<b>Estimated Taxes Due (from the 2009 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	13,316,544		13,316,544	13,998,085	13,998,085
5	Operations & Maintenance	3,619,090		3,619,090	3,803,827	3,803,827
6	Debt Services **	3,243,196		3,243,196	7,131,872	7,131,872
7	Transportation	1,447,624		1,447,624	1,521,531	1,521,531
8	Municipal Retirement/Social Security	3,873,515		3,873,515	227,317	227,317
9	Capital Improvements	0		0		0
10	Working Cash	361,906		361,906	380,383	380,383
11	Tort Immunity	996,180		996,180	1,000,026	1,000,026
12	Fire Prevention & Safety	361,906		361,906	380,383	380,383
13	Leasing Levy	362,860		362,860	380,383	380,383
14	Special Education	290,288		290,288	304,306	304,306
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,207,333		1,207,333	1,464,550	1,464,550
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>29,080,442</b>	<b>0</b>	<b>29,080,442</b>	<b>30,592,663</b>	<b>30,592,663</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description</b>		<b>Outstanding Beginning 07/01/09</b>	<b>Issued 07/01/09 Through 06/30/10</b>	<b>Retired 07/01/09 Through 06/30/10</b>	<b>Outstanding Ending 06/30/10</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund		2,200,000	4,050,000	2,200,000	4,050,000				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund		200,000		200,000	0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	<b>Total TAWs</b>		<b>2,400,000</b>	<b>4,050,000</b>	<b>2,400,000</b>	<b>4,050,000</b>				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	<b>Total TANs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0				
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	<b>Total GSAACs (All Funds)</b>					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding 07/1/09</b>	<b>Issued 7/1/09 thru 6/30/10</b>	<b>Difference With page 7, line 32</b>	<b>Retired 7/1/09 thru 6/30/10</b>	<b>Outstanding 6/30/10</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31									0	
32	School Bonds	12/01/98	9,695,000	2	630,000			630,000	0	
33	Taxable Refunding School Bonds, Series 2002A	02/15/02	4,025,000	3	2,580,000			650,000	1,930,000	1,831,881
34	Refunding School Bonds, Series 2002B	02/15/02	13,130,000	3	13,130,000			0	13,130,000	13,130,000
35	<b>Qualified Zone Academy Bonds, Series 2008</b>	05/29/08	4,945,440	4	4,945,440			305,000	4,640,440	4,640,440
36	Life Safety Bonds, Series 2008	08/28/08	648,000	4	648,000			648,000	0	0
37	Life Safety Bonds, Series 2009	<b>06/18/09</b>	5,350,000	4	5,350,000			0	5,350,000	5,350,000
38	<b>Building Lease</b>			7	200,000			200,000	0	0
39	<b>Dell Computer Lease</b>			7	107,021			52,074	54,947	54,947
40	<b>Qualified Zone Academy Bonds, Series 2010</b>	06/29/10	8,105,000	4	0	8,105,000		0	8,105,000	8,105,000
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			45,898,440		27,590,461	8,105,000	0	2,485,074	33,210,387	33,112,268
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other Capital Lease _____					
53	2. Funding Bonds	5. Tort Judgment Bonds			8. Other _____					
54	3. Refunding Bonds	6. Building Bonds			9. Other _____					

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

	A	B	C	D	E	F	G	H	I	J	K
<b>1</b>	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
<b>2</b>	<b>Description</b>		<b>Account No</b>		<b>Tort Immunity<sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes<sup>b</sup></b>	<b>Driver Education</b>		
<b>3</b>	<b>Cash Basis Fund Balance as of July 1, 2009</b>										
<b>4</b>	<b>RECEIPTS:</b>										
<b>5</b>	Ad Valorem Taxes Received by District		10, 20, 40 or 50-1100			290,288					
<b>6</b>	Earnings on Investments		10, 20, 40, 50 or 60-1500								
<b>7</b>	Drivers' Education Fees		10-1970							11,886	
<b>8</b>	School Facility Occupation Tax Proceeds		30 or 60-1983					0			
<b>9</b>	Driver Education		10 or 20-3370							63,235	
<b>10</b>	Other Receipts (Describe & Itemize on tab "Itemization 32")		--								
<b>11</b>	Sale of Bonds		10, 20, 40 or 60-7200								
<b>12</b>	<b>Total Receipts</b>				0	290,288	0	0		75,121	
<b>13</b>	<b>DISBURSEMENTS:</b>										
<b>14</b>	Instruction		10 or 50-1000			290,288					75,121
<b>15</b>	Facilities Acquisition & Construction Services		20 or 60-2530								
<b>16</b>	Tort Immunity Services		10, 20, 40-2360-2370								
<b>17</b>	<b>DEBT SERVICE</b>										
<b>18</b>	Debt Services - Interest on Long-Term Debt		30-5200								
<b>19</b>	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)		30-5300								
<b>20</b>	Debt Services Other (Describe & Itemize on tab "Itemization 32")		30-5400								
<b>21</b>	<b>Total Debt Services</b>							0			
<b>22</b>	Other Disbursements (Describe & Itemize on tab "Itemization 32")		--								
<b>23</b>	<b>Total Disbursements</b>				0	290,288	0	0		75,121	
<b>24</b>	<b>Ending Cash Basis Fund Balance as of June 30, 2010</b>										
<b>25</b>	<b>Reserved Fund Balance</b>		714								
<b>26</b>	<b>Unreserved Fund Balance</b>		730		0	0	0	0		0	
<b>27</b>											
<b>28</b>	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>										
<b>30</b>	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
<b>31</b>	If yes, list in the aggregate the following:										
<b>32</b>											Total Claims Payments:
<b>33</b>											Total Reserve Remaining:
<b>34</b>	Using the following categories, list all other Tort Immunity expenditures <b>not</b> included in line 30 above. Include the total dollar amount for each category.										
<b>35</b>	<b>Expenditures:</b>										
<b>36</b>	Workers' Compensation Act and/or Workers' Occupational Disease Act										
<b>37</b>	Unemployment Insurance Act										
<b>38</b>	Insurance (Regular or Self-Insurance)										
<b>39</b>	Risk Management and Claims Service										
<b>40</b>	Judgments/Settlements										
<b>41</b>	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
<b>42</b>	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
<b>43</b>	Legal Services										
<b>44</b>	Principal and Interest on Tort Bonds										
<b>46</b>	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY10 as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <b>other</b> than Tort Immunity Fund (80).										
<b>47</b>											
<b>48</b>	<sup>b</sup> 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	<b>Schedule of Capital Outlay and Depreciation</b>											
4	<b>Description of Assets</b>	<b>Acct #</b>	<b>Cost 7-1-09</b>	<b>Add: Additions 2009-10</b>	<b>Less: Deletions 2009-10</b>	<b>Cost 6-30-10</b>	<b>Life In Years</b>	<b>Accumulated Depreciation 7-1-09</b>	<b>Add: Depreciation Allowable 2009-10</b>	<b>Less: Depreciation Deletions 2009-10</b>	<b>Accumulated Depreciation 6-30-10</b>	<b>Balance Undepreciated 6-30-10</b>
5	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
6	<b>Land</b>	<b>220</b>										
7	Non-Depreciable Land	221	1,243,205			1,243,205						1,243,205
8	Depreciable Land	222				0	50				0	0
9	<b>Buildings</b>	<b>230</b>										
10	Permanent Buildings	231	43,930,044	4,017,008		47,947,052	50	22,087,707	958,941		23,046,648	24,900,404
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	2,245,797			2,245,797	20	1,968,680	26,333		1,995,013	250,784
13	<b>Capitalized Equipment</b>	<b>250</b>										
14	10 Yr Schedule	251	3,287,959	372,627		3,660,586	10	1,462,328	366,060		1,828,388	1,832,198
15	5 Yr Schedule	252	2,782,186	12,527	2,552,295	242,418	5	2,733,633	26,783	2,552,295	208,121	34,297
16	3 Yr Schedule	253				0	3				0	0
17	<b>Construction in Progress</b>	<b>260</b>				0	--					0
18	<b>Total Capital Assets</b>	<b>200</b>	<b>53,489,191</b>	<b>4,402,162</b>	<b>2,552,295</b>	<b>55,339,058</b>		<b>28,252,348</b>	<b>1,378,117</b>	<b>2,552,295</b>	<b>27,078,170</b>	<b>28,260,888</b>
19	<b>Non-Capitalized Equipment</b>	<b>700</b>				1,032	10		103			
20	<b>Allowable Depreciation</b>								<b>1,378,220</b>			

A	B	C	D	E	F
<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)</b>					
<i>This schedule is completed for school districts only.</i>					
	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>
<b>OPERATING EXPENSE PER PUPIL</b>					
<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L113	Total Expenditures	\$	48,327,464
9	O&M	Expenditures 15-22, L149	Total Expenditures		6,057,194
10	DS	Expenditures 15-22, L167	Total Expenditures		3,168,876
11	TR	Expenditures 15-22, L203	Total Expenditures		3,886,594
12	MR/SS	Expenditures 15-22, L287	Total Expenditures		3,337,624
13	TORT	Expenditures 15-22, L330	Total Expenditures		1,942,677
14			<b>Total Expenditures</b>	\$	<b>66,720,429</b>
<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education		0
34	ED	Expenditures 15-22, L6, Col K - (G+)	1125 Pre-K Programs		0
35	ED	Expenditures 15-22, L8, Col K - (G+)	1225 Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L10, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L11, Col K - (G+)	1300 Adult/Continuing Education Programs		59,386
38	ED	Expenditures 15-22, L14, Col K - (G+)	1600 Summer School Programs		201,759
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition		1,206,801
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0
52	ED	Expenditures 15-22, L74, Col K - (G+)	3000 Community Services		191,014
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units		830,570
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay		311,350
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment		1,032
56	O&M	Expenditures 15-22, L129, Col K - (G+)	3000 Community Services		0
57	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units		0
58	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay		267,900
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment		0
60	DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		2,233,000
62	TR	Expenditures 15-22, L178, Col K - (G+)	3000 Community Services		0
63	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units		0
64	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay		12,527
66	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs		273
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs		12,502
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services		25,752
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units		0
74					
75			<b>Total Deductions</b>	\$	<b>5,353,866</b>
76			<b>Total Operating Expenses (Regular K-12)</b>		<b>61,366,563</b>
77			<b>9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)</b>		<b>5,915.17</b>
78			<b>Estimated OEPP</b>	\$	<b>10,374.44</b>
79					
80	<b>PER CAPITA TUITION CHARGE</b>				
81					
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>				
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)		22,020
85	TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		51,598
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



	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		1,348,452
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		265,125
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		257,324
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		45,711
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		3,646
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		2,613,154
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		0
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		0
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		70,075
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		3,827
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		63,235
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		1,794,429
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		83,800
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		27,595
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		192,328
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		(1,371,513)
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		1,371,513
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		600
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		1,862,557
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		1,628,434
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		118,642
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		571,527
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		107,421
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments		1,149,124
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		448,229
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		133,108
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		119,436
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)		44,193
172						
173				<b>Total Allowance for PCTC Computation</b>	<b>\$</b>	<b>13,025,590</b>
174				<b>Net Operating Expense for PCTC Computation</b>		<b>48,340,973</b>
175				<b>Total Depreciation Allowance (from page 27, Col I)</b>		<b>1,378,220</b>
176				<b>Total Allowance for PCTC Computation</b>		<b>49,719,193</b>
177				<b>9 Mo ADA</b>		<b>5,915.17</b>
178				<b>Total Estimated PCTC</b>	<b>\$</b>	<b>8,405.37</b>
179						

## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012</b>							
4	<i>(Source documents for the determination of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2010 <i>(Include the value of commodities when determining if an A-133 is required).</i>							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Program Year 2012</b> <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		36,413,432		36,413,432		
20	<b>Support Services:</b>							
21	Pupil	2100		2,476,206		2,476,206		
22	Instructional Staff	2200		2,416,041		2,416,041		
23	General Admin.	2300		2,484,000		2,484,000		
24	School Admin	2400		2,622,960		2,622,960		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	105,118	0	105,118	0		
27	Fiscal Services	2520	275,970	0	275,970	0		
28	Oper. & Maint. Plant Services	2540		6,744,022	6,744,022	0		
29	Pupil Transportation	2550		4,193,341		4,193,341		
30	Food Services	2560		1,841,599		1,841,599		
31	Internal Services	2570	82,340	0	82,340	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		156,128		156,128		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	354,242	0	354,242	0		
37	Data Processing Services	2660	155,273	0	155,273	0		
38	<b>Other:</b>	2900		88,627		88,627		
39	<b>Community Services</b>	3000		216,766		216,766		
40	<b>Total</b>			972,943	59,653,122	7,716,965	52,909,100	
41				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
42				Total Indirect Costs:	972,943	Total Indirect costs:	7,716,965	
43				Total Direct Costs:	59,653,122	Total Direct Costs:	52,909,100	
44				<b>= 1.63%</b>		<b>= 14.59%</b>		
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: Quincy Public SD 172  
 RCDT Number: 01-001-1720-22

Description	Funct. No.	Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	126,444		126,444	126,337		126,337
2. Special Area Administration Services	2330	110,269		110,269	106,054		106,054
3. Other Support Services - School Administration	2490	729		729			0
4. Direction of Business Support Services	2510	103,454	0	103,454	104,368		104,368
5. Internal Services	2570	82,340		82,340	76,712		76,712
6. Direction of Central Support Services	2610	154,510		154,510	162,494		162,494
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		<b>577,746</b>	<b>0</b>	<b>577,746</b>	<b>575,965</b>	<b>0</b>	<b>575,965</b>
<b>9. Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)</b>							<b>0%</b>

**CERTIFICATION**

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

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

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

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

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

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

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

Type Below.

1. Page 10, Line 72 - Sales to Pupils-Other - Educational Fund \$4,240 - soda sales.
2. Page 10, Line 74 - Other Food Service - Educational Fund \$1,909 - cafeteria prepayments.
3. Page 10, Line 78 - Admissions-Other - Educational Fund \$46,000 - music & drama admissions.
4. Page 10, Line 81 - Other District/School Activity Revenue - Educational Fund \$25,872 - parking permits, tournaments, scholastic bowl.
5. Page 11, Line 107 - Other Local Revenues -  
Educational Fund - \$38,889 E-Rate, \$10,500 Reading Recovery, \$28,906 Teen Parents, \$120,512 misc refunds, donations & reimb.  
Operations & Maintenance Fund - \$13,542 E-Rate, \$80,000 IL Clean Energy Grant, \$433 misc refunds & reimb.  
Transportation Fund - \$45,428 repairs & maint. charges.
6. Page 11, Line 120 - Other Unrestricted Grants-In-Aid from State Sources - Educational Fund -  
\$259,060 Safe Schools, \$115,221 Teen Reach.
7. Page 11, Line 130 - Special Education-Other - Educational Fund \$11,348 - Orphanage Tuition.
8. Page 11, Line 149 - Adult Ed-Other - Educational Fund \$34,034 - IL Comm. College Grant.
9. Page 12, Line 171 - Other Restricted Revenue from State Sources - Educational Fund -  
\$9,579 RESPRO, \$40,509 Advanced Placement Grant, \$25,274 Teacher Mentoring, \$12,977 STEP, \$103,989 Teen Parents.
10. Page 13, Line 210 - Title I-Other - Educational Fund - \$15,196 - Delinquent Youth.
11. Page 14, Line 270 - Other Restricted Revenue from Federal Sources - Educational Fund -  
\$1,199 RESPRO, \$28,930 STEP, \$12,064 Technology-Enhanced Education, \$2,000 Teen Parents.
12. Page 15, Line 40 - Other Support Services-Pupils \$132,777 - Teen Reach expenditures.
13. Page 15, Line 55 - Other Support Services-School Admin \$729 - Donated monies-athletics.
14. Page 16, Line 72 - Other Support Services - \$46,153 Family Advocates, \$12,136 21st Century.
15. Page 18, Line 164 - Debt Services-Other \$2,150 Bond fees.
16. Page 18, Line 176 - Other Support Services \$22,075 Transportation utilities.
17. Page 19, Line 230 - Other Support Services-Pupils \$11,480 Teen Reach benefits.
18. Page 20, Line 271 - Other Support Services - \$7,342 Family Advocates benefits, \$921 21st Century benefits.
19. Audit Checklist Error on No. 8 is due to lease payments paid out of the Educational Fund and the Operations & Maintenance Fund.

Reference Pages.

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



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

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

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

## Audit Checklist

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

**Round all entries to the nearest dollar.**

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

## Balancing Schedule

**Check this Section for Error Messages**

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The A-133 related documents must be completed and attached.</b>	
What Basis of Accounting is used?	CASH
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C42.	OK
Fund 20, Cell D13 must = Cell D42.	OK
Fund 30, Cell E13 must = Cell E42.	OK
Fund 40, Cell F13 must = Cell F42.	OK
Fund 50, Cell G13 must = Cell G42.	OK
Fund 60, Cell H13 must = Cell H42.	OK
Fund 70, Cell I13 must = Cell I42.	OK
Fund 80, Cell J13 must = Cell J42.	OK
Fund 90, Cell K13 must = Cell K42.	OK
Agency Fund, Cell L13 must = Cell L42.	OK
General Fixed Assets, Cell M23 must = Cell M42.	OK
General Long-Term Debt, Cell N23 must = Cell N42.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C80.	OK
Fund 20, Cells D38+D39 must = Cell D80.	OK
Fund 30, Cells E38+E39 must = Cell E80.	OK
Fund 40, Cells F38+F39 must = Cell F80.	OK
Fund 50, Cells G38+G39 must = Cell G80.	OK
Fund 60, Cells H38+H39 must = Cell H80.	OK
Fund 70, Cells I38+I39 must = Cell I80.	OK
Fund 80, Cells J38+J39 must = Cell J65.	OK
Fund 90, Cells K38+K39 must = Cell K80.	OK
<b>8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C32:F32, H32:L32).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	ERROR!
<b>9. Page 7 &amp; 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).</b>	
Acct 7130 - Transfer Among Funds, Cells C26:L26 must = Acct 8130 Transfer Among Funds, Cells C48:L48	OK
Acct 7140 - Transfer of Interest, Cells C27:L27 must = Acct 8140 Transfer of Interest, Cells C49:L49.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C41:L41) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C58:L58)	OK
<b>10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38,D38 & F38 must be => Tort Immunity, Page 26, Cell G25.	OK
Reserved Fund Balance, Page 5, Cells C38,D38,F38 & G38 must be => Special Education, Page 26, Cell H25.	OK
Reserved Fund Balance, Page 5, Cells D38:H38) must be >= Area Vocational Construction, Page 26, Cell I25.	OK
Reserved Fund Balance, Page 5, Cells D38:E38, H38 must be >= School Facility Occupation Taxes, Page 26, Cell J25.	OK
Reserve Fund Balance, Page 5, Cells C38,D38,G38,H38 must be >= Drivers Education, Page 26, Cell K25.	OK
<b>12. Page 28: The 9 Month ADA must be entered on Line 78.</b>	OK
<b>13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK

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

DISTRICT/JOINT AGREEMENT NAME <b>Quincy Public SD 172</b>	RCDT NUMBER <b>01-001-1720-22</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>060-002582</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Lonny Lemon		NAME AND ADDRESS OF AUDIT FIRM <b>Zumbahlen, Eyth, Surratt, Foote &amp; Flynn, Ltd.</b> <b>1395 Lincoln Avenue</b> <b>Jacksonville IL 62650</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>1416 Maine Street</b>  <b>Quincy IL</b> <b>62301</b>		E-MAIL ADDRESS vflynn@zescpa.com	NAME OF AUDIT SUPERVISOR <b>Valerie L. Flynn</b>
		CPA FIRM TELEPHONE NUMBER <b>217-245-5121</b>	FAX NUMBER <b>217-243-3356</b>

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

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

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

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



**Quincy Public SD 172**  
**01-001-1720-22**

**A-133 SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN**

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

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

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

**Quincy Public SD 172  
01-001-1720-22  
RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 10,121,227
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		271,346
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 268	Account 4992	(119,436)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 10,273,137</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

Repayment of Prior Year Unspent Grant Funds - Title I	\$ 9,420
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

**ADJUSTED AFR FEDERAL REVENUES** **\$ 10,282,557**

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 10,282,557

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

**ADJUSTED SEFA FEDERAL REVENUE:** **\$ 10,282,557**

**DIFFERENCE:** **\$ -**

**01-001-1720-22**  
**Quincy Public SD 172**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>c</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>d</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. Dept. of Agriculture Passed Through Illinois State Board of Education									
Federal Lunch Program - FY 09 Regular (M)	10.555	09-4210-00	1,137,877	264,369	1,138,450	263,796		1,402,246	N/A
Federal Lunch Program - FY 10 Regular (M)	10.555	10-4210-00		1,086,798		1,214,816		1,214,816	N/A
<b>Total CFDA 10.555</b>			<b>1,137,877</b>	<b>1,351,167</b>	<b>1,138,450</b>	<b>1,478,612</b>	<b>0</b>	<b>2,617,062</b>	
ARRA - NSLP Equipment Assistance Grant	10.579	10-4863-00		15,411		15,411		15,411	15,411
<b>Total CFDA 10.579</b>			<b>0</b>	<b>15,411</b>	<b>0</b>	<b>15,411</b>	<b>0</b>	<b>15,411</b>	<b>15,411</b>
Federal Lunch Program - FY 09 Breakfast (M)	10.553	09-4220-00	340,125	77,114	340,558	76,681		417,239	N/A
Federal Lunch Program - FY 10 Breakfast (M)	10.553	10-4220-00		328,151		369,232		369,232	N/A
<b>Total CFDA 10.553</b>			<b>340,125</b>	<b>405,265</b>	<b>340,558</b>	<b>445,913</b>	<b>0</b>	<b>786,471</b>	
Summer Food Service Program (M)	10.559	09-4225-00		85,105	57,393	27,712		85,105	N/A
Summer Food Service Program (M)	10.559	10-4225-00				52,602		52,602	N/A
<b>Total CFDA 10.559</b>			<b>0</b>	<b>85,105</b>	<b>57,393</b>	<b>80,314</b>	<b>0</b>	<b>137,707</b>	
Fresh Fruits and Vegetables	10.582	10-4240-00		21,020		21,020		21,020	N/A
<b>Total CFDA 10.582</b>			<b>0</b>	<b>21,020</b>	<b>0</b>	<b>21,020</b>	<b>0</b>	<b>21,020</b>	
Government Donated Commodities	10.550	2009	180,825		180,825			180,825	N/A
Government Donated Commodities	10.550	2010		211,452		211,452		211,452	N/A
U.S. Dept. of Agriculture Passed Through Department of Defense									
Fresh Fruits and Vegetables	10.550	2009	58,985		58,985			58,985	N/A
Fresh Fruits and Vegetables	10.550	2010		59,894		59,894		59,894	N/A
Child Nutrition Commodity Credit	10.550	09-4250-00	6,024		6,024			6,024	N/A
<b>Total CFDA 10.550</b>			<b>245,834</b>	<b>271,346</b>	<b>245,834</b>	<b>271,346</b>	<b>0</b>	<b>517,180</b>	
<b>TOTAL U.S. DEPT. OF AGRICULTURE</b>			<b>1,723,836</b>	<b>2,149,314</b>	<b>1,782,235</b>	<b>2,312,616</b>	<b>0</b>	<b>4,094,851</b>	<b>15,411</b>

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**01-001-1720-22**  
**Quincy Public SD 172**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. Dept. of Education Passed Through Illinois State Board of Education									
Title I - Low Income (\$100,367 Prepayment) (M)	84.010A	09-4300-00	1,304,994	312,866	1,318,913	316,133		1,635,046	1,718,227
Title I - Low Income (\$83,181 Prepayment) (M)	84.010A	10-4300-00		1,271,965		1,335,929		1,335,929	1,580,463
Title I - Neglected Private (\$1,777 Prepayment, Repayment of \$9,420) (M)	84.010A	09-4305-00	28,803	8,414	16,853	18,073		34,926	48,414
Title I - Neglected Private (\$4,068 Prepayment) (M)	84.010A	10-4305-00		29,413		24,885		24,885	35,536
Title I - Delinquent Private (\$1,175 Prepayment) (M)	84.010A	09-4306-00	65,374		22,800	17,451		40,251	66,549
Title I - Delinquent Private (\$26,298 Prepayment) (M)	84.010A	10-4306-00		15,196		43,084	3,200	46,284	51,100
U.S. Dept. of Education Passed Through Two Rivers Professional Development Center									
RESPRO - Title I (M)	84.010A	10-4999-00		1,199		1,199		1,199	N/A
<b>Total CFDA 84.010A</b>			<b>1,399,171</b>	<b>1,639,053</b>	<b>1,358,566</b>	<b>1,756,754</b>	<b>3,200</b>	<b>3,118,520</b>	<b>3,500,289</b>
U.S. Dept. of Education Passed Through Illinois State Board of Education									
Title II - Teacher Quality (\$40,971 Prepayment) (M)	84.367A	09-4932-00	360,257	81,182	396,858	64,024		460,882	482,410
Title II - Teacher Quality (\$21,528 Prepayment) (M)	84.367A	10-4932-00		367,047		382,948	1,222	384,170	469,736
<b>Total CFDA 84.367A</b>			<b>360,257</b>	<b>448,229</b>	<b>396,858</b>	<b>446,972</b>	<b>1,222</b>	<b>845,052</b>	<b>952,146</b>
Title IID - Technology Enhancing Education Formula (\$3,305 Prepayment)	84.318X	09-4971-00	23,393		16,396	5,844		22,240	30,093
Title IID - Technology Enhancing Education Formula (\$4,457 Prepayment)	84.318X	10-4971-00		12,064		7,348	3,544	10,892	22,031
<b>Total CFDA 84.318X</b>			<b>23,393</b>	<b>12,064</b>	<b>16,396</b>	<b>13,192</b>	<b>3,544</b>	<b>33,132</b>	<b>52,124</b>

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**01-001-1720-22**  
**Quincy Public SD 172**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. Dept. of Education Passed Through Illinois State Board of Education									
Title V - Innovative Programs - Formula (\$4,059 Prepayment)	84.298	09-4100-00		600	3,670	989		4,659	4,659
<b>Total CFDA 84.298</b>			<b>0</b>	<b>600</b>	<b>3,670</b>	<b>989</b>	<b>0</b>	<b>4,659</b>	<b>4,659</b>
Title IV - Safe and Drug Free School - Formula (\$3,732 Prepayment)	84.186A	09-4400-00	29,535		24,641	3,846		28,487	35,462
Title IV - Safe and Drug Free School - Formula (\$4,780 Prepayment)	84.186A	10-4400-00		30,531		24,732	1,500	26,232	35,328
<b>Total CFDA 84.186A</b>			<b>29,535</b>	<b>30,531</b>	<b>24,641</b>	<b>28,578</b>	<b>1,500</b>	<b>54,719</b>	<b>70,790</b>
Title IV - 21st Century Community Learning Centers	84.287	10-4421-00		88,111		74,117	854	74,971	107,040
<b>Total CFDA 84.287</b>			<b>0</b>	<b>88,111</b>	<b>0</b>	<b>74,117</b>	<b>854</b>	<b>74,971</b>	<b>107,040</b>
ARRA - GSA - Education SFSF	84.394A	09-4850-00	3,430,585		3,430,585			3,430,585	N/A
ARRA - GSA - Education SFSF (M)	84.394A	10-4850-00		1,910,472		1,910,472		1,910,472	N/A
<b>Total CFDA 84.394A</b>			<b>3,430,585</b>	<b>1,910,472</b>	<b>3,430,585</b>	<b>1,910,472</b>	<b>0</b>	<b>5,341,057</b>	
ARRA - Title I - Low Income (M)	84.389A	10-4851-00		297,804		302,941	4,775	307,716	364,889
ARRA - Title I - Neglected Private (M)	84.389A	10-4852-00		5,908		221	11,425	11,646	16,476
ARRA - Title I - Delinquent Private (M)	84.389A	10-4853-00		10,374		7,538		7,538	13,428
<b>Total CFDA 84.389A</b>			<b>0</b>	<b>314,086</b>	<b>0</b>	<b>310,700</b>	<b>16,200</b>	<b>326,900</b>	<b>394,793</b>
ARRA - GSA - Government SFSF (M)	84.397A	10-4870-00		632,195		632,195		632,195	N/A
<b>Total CFDA 84.397A</b>			<b>0</b>	<b>632,195</b>	<b>0</b>	<b>632,195</b>	<b>0</b>	<b>632,195</b>	

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**01-001-1720-22**  
**Quincy Public SD 172**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>c</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>d</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. Dept. of Education Passed Through Illinois State Board of Education									
ARRA - Technology Enhancing Education	84.386A	10-4861-00		147,916		147,227		147,227	161,518
<b>Total CFDA 84.386A</b>			<b>0</b>	<b>147,916</b>	<b>0</b>	<b>147,227</b>	<b>0</b>	<b>147,227</b>	<b>161,518</b>
Fed. Sp. Ed. IDEA Room and Board	84.027A	09-4625-00	45,162	44,556	89,718		89,718		N/A
Fed. Sp. Ed. IDEA Room and Board (M)	84.027A	10-4625-00		62,865		89,849	89,849		N/A
U.S. Dept. of Education Passed Through Special Education Association of Adams County									
Fed. Sp. Ed. IDEA Flow Through	84.027A	09-4620-00	472,811	152,984	625,795		625,795		625,795
Fed. Sp. Ed. IDEA Flow Through (M)	84.027A	10-4620-00		418,543		543,241	21,093	564,334	627,630
<b>Total CFDA 84.027A</b>			<b>517,973</b>	<b>678,948</b>	<b>715,513</b>	<b>633,090</b>	<b>21,093</b>	<b>1,369,696</b>	<b>1,253,425</b>
ARRA Fed. Sp. Ed. IDEA Flow Through (M)	84.391A	10-4857-00		588,795		795,650	10,811	806,461	968,860
<b>Total CFDA 84.391A</b>			<b>0</b>	<b>588,795</b>	<b>0</b>	<b>795,650</b>	<b>10,811</b>	<b>806,461</b>	<b>968,860</b>
U.S. Dept. of Education Passed Through Illinois Community College Board									
Federal Adult Education	84.002A	09-4810-00	11,531		11,531		11,531		11,531
Federal Adult Education	84.002A	10-4810-00		8,365		8,365	8,365		8,365
<b>Total CFDA 84.002A</b>			<b>11,531</b>	<b>8,365</b>	<b>11,531</b>	<b>8,365</b>	<b>0</b>	<b>19,896</b>	<b>19,896</b>
U.S. Dept. of Education Passed Through Illinois Department of Human Services									
Rehabilitation Services - STEP	84.126	40CK001574	23,737	5,193	28,930		28,930		28,930
Rehabilitation Services - STEP	84.126	40CL001574		23,737		28,930	28,930		28,930
<b>Total CFDA 84.126</b>			<b>23,737</b>	<b>28,930</b>	<b>28,930</b>	<b>28,930</b>	<b>0</b>	<b>57,860</b>	<b>57,860</b>
<b>TOTAL U.S. DEPT. OF EDUCATION</b>			<b>5,796,182</b>	<b>6,528,295</b>	<b>5,986,690</b>	<b>6,787,231</b>	<b>58,424</b>	<b>12,832,345</b>	<b>7,543,400</b>

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**01-001-1720-22**  
**Quincy Public SD 172**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. Dept. of Health and Human Services - Direct Programs									
Head Start (\$1,235,103 received FY08, \$1,565,567 spent FY 08)	93.600	05CH4139/42	407,186		76,722			1,642,289	1,642,289
Head Start (M)	93.600	05CH4139/43	1,207,565	434,724	1,468,299	173,990		1,642,289	1,642,289
Head Start (M)	93.600	05CH4139/44		936,789		1,485,419	206,305	1,691,724	1,691,724
<b>Total CFDA 93.600</b>			<b>1,614,751</b>	<b>1,371,513</b>	<b>1,545,021</b>	<b>1,659,409</b>	<b>206,305</b>	<b>4,976,302</b>	<b>4,976,302</b>
ARRA - Head Start (M)									
	93.708	05SE4139/01		98,327		108,605	39,790	148,395	148,395
<b>Total CFDA 93.708</b>			<b>0</b>	<b>98,327</b>	<b>0</b>	<b>108,605</b>	<b>39,790</b>	<b>148,395</b>	<b>148,395</b>
U.S. Dept. of Health and Human Services Passed Through Illinois Dept. of Healthcare and Family Services									
Medicaid Admin Outreach	93.778	09-4991-00	67,869	5,108	72,977			72,977	N/A
Medicaid Admin Outreach	93.778	10-4991-00		128,000		128,000		128,000	N/A
<b>Total CFDA 93.778</b>			<b>67,869</b>	<b>133,108</b>	<b>72,977</b>	<b>128,000</b>	<b>0</b>	<b>200,977</b>	
Teen Parents									
	93.667	10CK001574	2,000		2,000			2,000	2,000
Teen Parents	93.667	10CL001574		2,000		2,000		2,000	2,000
<b>Total CFDA 93.667</b>			<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>
<b>TOTAL U.S. DEPT. OF HEALTH AND HUMAN SERVICES</b>									
			<b>1,684,620</b>	<b>1,604,948</b>	<b>1,619,998</b>	<b>1,898,014</b>	<b>246,095</b>	<b>5,329,674</b>	<b>5,128,697</b>
<b>TOTAL FEDERAL AWARDS</b>									
			<b>9,204,638</b>	<b>10,282,557</b>	<b>9,388,923</b>	<b>10,997,861</b>	<b>304,519</b>	<b>22,256,870</b>	<b>12,687,508</b>

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**01-001-1720-22**  
**Quincy Public SD 172**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2010**

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Quincy Public School District No. 172 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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

Of the federal expenditures presented in the schedule, Quincy Public School District No. 172 provided federal awards to subrecipients as follows:

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

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

<sup>6</sup> Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipie



**Quincy Public SD 172**  
**01-001-1720-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: Unqualified  
(Unqualified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
10.553, 10.555, 10.559	Child Nutrition Cluster
84.010A, 84.389A	Title I, Part A Cluster
84.367A	Title II, Teacher Quality
84.394A, 84.397A	State Fiscal Stabilization Fund Cluster
84.027A, 84.391A	Special Education Cluster
93.600, 93.708	Head Start Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$329,936.00

Auditee qualified as low-risk auditee?   YES  X  NO

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

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

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

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 10-01      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
 Year originally reported?      2004

**3. Criteria or specific requirement**

The Illinois State Board of Education requires that districts maintain their accounting records in accordance with the Illinois Program Accounting Manual for Local Education Agencies.

**4. Condition**

Various revenues and expenditures were misclassified by function (Instruction, Special Education, etc.) and object (Supplies, Purchased Services, etc.).

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

In reviewing the District's accounting records, misclassifications were noted.

**6. Effect**

Due to the misclassifications, the Illinois Program Accounting Manual is not being properly followed.

**7. Cause**

Revenues and expenditures are not being properly coded to the function they are meant to support.

**8. Recommendation**

The District should closely monitor financial reports in order to determine that revenues and expenditures are being classified to the correct functions, based on the nature of the funds.

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

The District has and will continue to increase efforts to ensure that revenues and expenditures are classified in accordance with the Illinois Program Accounting Manual. Financial detail will be periodically reviewed for proper account coding.

**For ISBE Review**

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

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

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

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

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

**3. Criteria or specific requirement**

Expenditures incurred and paid should be reported by the entity to which they belong.

**4. Condition**

The Special Education Association of Adam's County accounted for grant expenditures and associated revenues that were attributable to Quincy Public School District No. 172, the Association's fiscal agent.

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

Quincy Public School District No. 172 is a subgrantee of the Association. The District incurs expenses that are to be reimbursed by the Association, based on the District's subgrant budget.

**6. Effect**

The District's expenditures were understated by \$1,214,193 that were incurred by the District and charged directly to the Association's general ledger. Therefore, the Association's expenditures were overstated by a like amount.

**7. Cause**

The District and the Association did not communicate on where grant expenditures were budgeted in order to account for these amounts within the books and records of the appropriate entity. The District and the Association are very closely related and are not always regarded as separate and distinct entities.

**8. Recommendation**

A segregation of the Association and the District within the District's accounting system should alleviate the expenditure of amounts across entities. Additionally, the District and the Association should review financial reports on a regular basis and communicate any questions that result from such a review.

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

The District and the Association will improve communication between entities in order to ensure that obligations of each entity are separated and accounted for in the correct entity based on where items have been budgeted. The District and the Association will review financial reports on a regular basis and communicate any questions that result from such a review

**For ISBE Review**

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

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

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

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup>      10-03      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
 Year originally reported?      2008

**3. Criteria or specific requirement**

Loans under 105 ILCS 5/10-22.33 "Interfund Loans" authorizes the treasurer to make interfund loans and stipulates when the loans must be repaid. The statute also specifies the funds that can make interfund loans.

**4. Condition**

Unauthorized loans were made between District funds and from Quincy Public School District No. 172 to the Quincy Area Vocational Technical Center, a component unit of Quincy Public School District No. 172.

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

Quincy Public School District No. 172 funds and the Quincy Area Vocational Technical Center share a common school bank account. As of June 30, 2010, several District funds and the Vocational Technical Center had deficit cash balances, resulting in unauthorized loans between funds and entities.

**6. Effect**

Quincy Public School District No. 172 made loans between funds and to the Quincy Area Vocational Technical Center in order to provide operating funds.

**7. Cause**

District funds and Quincy Area Vocational Technical Center cash balances were not sufficient to cover expenditures.

**8. Recommendation**

Interfund and inter-agency loans should be repaid as soon as practical. District funds should be inspected for resource availability prior to expenditure of cash. Additionally, the billing cycle to member Districts for tuition should possibly be adjusted to ensure that the Quincy Area Vocational Technical Center has sufficient operating funds to cover cash outflows.

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

The payment cycle of tuition between Quincy Public School District No. 172 and the Quincy Area Vocational Technical Center will be adjusted to attempt to cover cash flow needs. Also, District and Vocational Technical Center staff will inspect financial reports to determine that cash is available prior to expenditure of funds.

**For ISBE Review**

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

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

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

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

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

**3. Criteria or specific requirement**

Internal controls should be in place that allow expenditures only within the approved budget guidelines.

**4. Condition**

Actual expenditures exceed budgeted expenditures.

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

The District had actual expenditures in excess of budgeted expenditures in the Education fund of \$1,202,184 and the Fire Prevention and Safety fund of \$73,656.

**6. Effect**

Actual expenditures exceeded budgeted expenditures.

**7. Cause**

Education fund expenditures exceeded budget due to Federal Special Education IDEA grant expenditures applicable to Quincy Public School District No. 172 being budgeted for by the Special Education Association of Adam's County. Fire Prevention and Safety fund is over budget due to failure to amend the budget for expenditures exceeding original estimates.

**8. Recommendation**

The District should review a comparison of actual expenditures to budgeted expenditures throughout the year. If the District will exceed the budget, the Board should amend the budget by the same procedures required of its original adoption. Also, the District should be sure that expenditures are budgeted in the fund from which they will be paid.

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

The District will review a comparison of actual expenditures to budgeted expenditures throughout the year. If the District will exceed the budget, the Board will amend the budget by the same procedures required of its original adoption.

**For ISBE Review**

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

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

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

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup> 10-05      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**

Internal controls should be in place to ensure that bank reconciliations are done on a timely basis and that amounts are in agreement with financial reports.

**4. Condition**

The District has not reconciled the bank accounts on a timely basis.

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

The District maintains a single operating account that comingles District operating funds, as well as the operating funds of the Special Education Association of Adam's County and the Quincy Area Vocational Technical Center.

**6. Effect**

Financial reports of the District, as well as the District's component units are inaccurate and do not reflect accurate cash balances. Additionally, financial reporting errors and internal control issues may not be identified on a timely basis.

**7. Cause**

The District is not reconciling the bank accounts to the internal financial reports on a timely basis.

**8. Recommendation**

Bank accounts should be reconciled by someone other than the person(s) responsible for making deposits and writing checks on at least a monthly basis in order to detect any errors or internal control issues.

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

Bank accounts will be reconciled by someone other than the person(s) responsible for making deposits and writing checks on at least a monthly basis. Additionally, the business manager has met with office staff and set timelines and check points to assure that bank statements are reconciled on a timely basis.

**For ISBE Review**

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

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

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

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

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

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

**3. Federal Program Name and Year:** \_\_\_\_\_ 2010 Title I, Part A Cluster

**4. Project No.:** 4305, 4306, 4851, 4852, 4853      **5. CFDA No.:** 84.010A, 84.389A

**6. Passed Through:** \_\_\_\_\_ **Illinois State Board of Education**

**7. Federal Agency:** \_\_\_\_\_ **U.S. Department of Education**

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

The District is required by statute to return any interest earned in excess of \$100 on Federal funds to the appropriate agency, at least quarterly.

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

The District has earned interest in excess of the allowable amount on 2010 grant funds.

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

\$489 in excess interest

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

The District is not keeping track of Federal interest earned in order to determine if a repayment of excess interest is required.

**12. Effect**

The District has not remitted the required interest repayment to ISBE.

**13. Cause**

The District does not calculate Federal interest earned on a timely basis in order to determine if a repayment of excess interest is required.

**14. Recommendation**

The District should keep track of excess Federal cash on hand and calculate the associated interest earned on a timely basis. It is recommended that this be done monthly.

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

The District will return any excess interest to the Illinois State Board of Education. Also, the District will put procedures in place to account for excess Federal interest in order to return such interest on at least a quarterly basis, as required.

**For ISBE Review**

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

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

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

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

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

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

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

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

**3. Federal Program Name and Year:** \_\_\_\_\_ 2010 Title I, Part A Cluster

**4. Project No.:** \_\_\_\_\_ **4300**      **5. CFDA No.:** \_\_\_\_\_ **84.010A**

**6. Passed Through:** \_\_\_\_\_ **Illinois State Board of Education**

**7. Federal Agency:** \_\_\_\_\_ **U.S. Department of Education**

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

The District is responsible for creating grant budgets that include allowable expenditures that support the specific program intent.

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

Expenditures paid from the grant were not allowable and/or did not support the program intent.

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

\$492 in conference registration fees and travel reimbursement, as stated in Illinois State Board of Education External Assurance letter dated July 6, 2010.

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

The District used Title I grant funds to pay for expenditures associated with a legal mandate conference that were not allowable for the grant.

**12. Effect**

Grant funds were used to pay expenditures that were not allowable and/or support the program intent.

**13. Cause**

The District did not adhere to the program budget and/or the program intent when determining expenses to charge against Title I grant funds.

**14. Recommendation**

The District must develop and implement procedures to ensure that all grant expenditures are allowable and support the program intent.

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

The \$492 in questioned costs will be transferred to local funds. The District will develop and implement procedures to ensure that all grant expenditures are allowable and support the program intent.

**For ISBE Review**

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

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

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

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

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

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



**Quincy Public SD 172**  
**01-001-1720-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

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

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

**3. Federal Program Name and Year:** \_\_\_\_\_ 2010 Title I, Part A Cluster

**4. Project No.:** \_\_\_\_\_ **4851**      **5. CFDA No.:** \_\_\_\_\_ **84.389A**

**6. Passed Through:** \_\_\_\_\_ **Illinois State Board of Education**

**7. Federal Agency:** \_\_\_\_\_ **U.S. Department of Education**

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

The District is responsible for allocating expenditures to grant programs based on a reasonable allocation process supported by verifiable documentation.

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

The District did not use a reasonable allocation procedure when allocating expenditures to ARRA Title I grant funds.

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

\$138,820 in professional development and pupil assessment costs, as stated in Illinois State Board of Education External Assurance letter dated July 6, 2010.

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

The District allocated a portion of assessment software and associated training costs to grant funds only, with no allocation to local District funds.

**12. Effect**

Costs in excess of a reasonable allocation amount were incorrectly charged to grant funds.

**13. Cause**

The District did not implement a reasonable allocation procedure when allocating costs to grant and local funds.

**14. Recommendation**

The District must develop a reasonable allocation procedure which includes verifiable documentation of such allocated expenditures.

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

The District did develop a cost allocation plan for implementing the assessment software and associated training costs that included components charged to local funds. The District does not believe corrective action is necessary because there was a reasonable allocation process developed and is supported by appropriate and verifiable source documentation.

**For ISBE Review**

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

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

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

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

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

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

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

**1. FINDING NUMBER:<sup>14</sup>** 10-09      **2. THIS FINDING IS:**       New       Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

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

**4. Project No.:** 4932      **5. CFDA No.:** 84.367A

**6. Passed Through:** Illinois State Board of Education

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

**8. Criteria or specific requirement (including statutory, regulatory, or other citation)**  
 The District is required by statute to return any interest earned in excess of \$100 on Federal funds to the appropriate agency, at least quarterly.

**9. Condition<sup>15</sup>**  
 The District has earned interest in excess of the allowable amount on 2010 grant funds.

**10. Questioned Costs<sup>16</sup>**  
 \$63 in excess interest

**11. Context<sup>17</sup>**  
 The District is not keeping track of Federal interest earned in order to determine if a repayment of excess interest is required.

**12. Effect**  
 The District has not remitted the required interest repayment to ISBE.

**13. Cause**  
 The District does not calculate Federal interest earned on a timely basis in order to determine if a repayment of excess interest is required.

**14. Recommendation**  
 The District should keep track of excess Federal cash on hand and calculate the associated interest earned on a timely basis. It is recommended that this be done monthly.

**15. Management's response<sup>18</sup>**  
 The District will return any excess interest to the Illinois State Board of Education. Also, the District will put procedures in place to account for excess Federal interest in order to return such interest on at least a quarterly basis, as required.

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

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2010**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
09-01	Various District expenditures were misclassified by function and object.	Unresolved, See Finding 10-01
09-02, 09-05	Monthly reports on salaries and benefits are given to grant coordinators to review for accuracy. This opportunity is afforded to allow grant coordinators to notify the accounting department if individuals are being charged to the proper grant funds functions	Unresolved, See Finding 10-02
09-03	During the year, the treasurer loaned funds from the District to the Area Vocational Technical Center.	Unresolved, See Finding 10-03
09-04	The District has under reported Federal wages to the Teacher's Retirement System by \$566,064.	Resolved

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

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

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

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-01

Condition:

Various revenues and expenditures were misclassified by function (Instruction, Special Education, etc.) and object (Supplies, Purchased Services, etc.).

Plan:

The District will increase efforts to ensure that revenues and expenditures are classified in accordance with the Illinois Program Accounting Manual. Financial detail will be periodically reviewed for proper account coding.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Lonny Lemon

Management Response: Management agrees with plan.

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-02

Condition:

The Special Education Association of Adam's County accounted for grant expenditures and associated revenues that were attributable to Quincy Public School District No. 172, the Association's fiscal agent.

Plan:

The District will consider segregating itself from the Association within the accounting system in order to prevent accounting across entities. Additionally, the District and the Association will review financial reports on a regular basis and communicate any questions that result from such a review.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Lonny Lemon

Management Response: Management agrees with plan.

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-03

Condition:

Unauthorized loans were made between District funds, and from Quincy Public School District No. 172 to the Quincy Area Vocational Technical Center, a component unit of Quincy Public School District No. 172.

Plan:

Interfund and inter-agency loans should be repaid as soon as practical. District funds should be inspected for resource availability prior to expenditure of cash. Additionally, the billing cycle to member Districts for tuition should possibly be adjusted to ensure that the Quincy Area Vocational Technical Center has sufficient operating funds to cover cash outflows.

Anticipated Date of Completion: 10/31/2010

Name of Contact Person: Lonny Lemon

Management Response: Management agrees with plan.

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-04

Condition:

Actual District expenditures exceeded budgeted expenditures.

Plan:

The District will review a comparison of actual expenditures to budgeted expenditures throughout the year. If the District will exceed the budget, the Board should amend the budget by the same procedures required of its original adoption. Also, the District will be sure to budget expenditures in the fund from which they will be paid.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Lonny Lemon

Management Response: Management agrees with plan.

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-05

Condition:

The District has not reconciled the bank accounts on a timely basis.

Plan:

Bank accounts will be reconciled by someone other than the person(s) responsible for making deposits and writing checks on at least a monthly basis.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Lonny Lemon

Management Response: Management agrees with plan.

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



**Quincy Public SD 172**  
**01-001-1720-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-06, 10-09

Condition:

The District has earned interest in excess of the allowable amount on 2010 Federal grant funds.

Plan:

The District will return any excess interest to the Illinois State Board of Education. Also, the District will put procedures in place to account for excess Federal interest in order to return such interest on at least a quarterly basis, as is required.

Anticipated Date of Completion: 10/31/2010

Name of Contact Person: Lonny Lemon

Management Response: Management agrees with plan.

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-07

Condition:

Expenditures paid from the 2010 Title I Low Income grant were not allowable and/or did not support the program intent.

Plan:

The District will transfer the questioned costs to local District funds and will implement procedures to ensure that all grant expenditures are allowable and support the program intent.

Anticipated Date of Completion: 10/31/2010

Name of Contact Person: Lonny Lemon

Management Response: Management agrees with plan.

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

**Quincy Public SD 172**  
**01-001-1720-22**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: 10-08

Condition:

The District did not use a reasonable allocation procedure when allocating expenditures to ARRA Title I grant funds.

Plan:

The District will develop a reasonable allocation procedure which includes verifiable documentation of such allocated expenditures.

Anticipated Date of Completion: N/A

Name of Contact Person: Lonny Lemon

Management Response: The District did implement a cost allocation plan for the costs in question, that included components charged to local funds. The District does not believe corrective action is necessary because there was a reasonable allocation process developed that is supported by appropriate and verifiable source documentation.

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