

Due to ROE on October 15th
 Due to ISBE on November 16th
 SD/JA09

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, 2009

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number: 17-053-0900-17</p> <p>County Name: LIVINGSTON</p> <p>Name of School District/Joint Agreement: PONTIAC TOWNSHIP HIGH SCHOOL DISTRICT 90</p> <p>Address: 1100 INDIANA AVENUE</p> <p>City: PONTIAC</p> <p>Email Address:</p> <p>Zip Code: 61764</p>	<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p> <p align="center"><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: www.isbe.net/sfms/afmr/afmr.htm</p>	<p align="center"><u>Certified Public Accountant Information</u></p> <p>Name of Auditing Firm: PHILLIPS & ASSOCIATES CPAS PC</p> <p>Name of Audit Supervisor: RICHARD W PHILLIPS</p> <p>Address: 1600 HUNT DR, STE B</p> <p>City: NORMAL State: IL Zip Code: 61761</p> <p>Phone Number: 309-452-2417 Fax Number: 309-888-9261</p> <p>IL Registration Number: 060-009298</p> <p>Email Address: RWP6505@AOL.COM</p>			
<p><u>Annual Financial Report</u> 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"><u>A-133 Single Audit Status:</u></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 type="checkbox"/> YES <input checked="" 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</p>			
<p>District Superintendent/Administrator Name (Type or Print): LEO JOHNSON</p>	<p>Township Treasurer Name (type or print)</p>	<p>Regional Superintendent Name (Type or Print):</p>			
<p>Email Address: leojohnson@pontiac.k12.il.us</p>	<p>Email Address:</p>	<p>Email Address:</p>			
<p>Telephone: 815-844-6113</p>	<p>Fax Number:</p>	<p>Telephone:</p>	<p>Fax Number:</p>	<p>Telephone:</p>	<p>Fax Number:</p>
<p>Signature & Date:</p>	<p>Signature & Date:</p>	<p>Signature & 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 (06/09)
 Revised 7/13/09

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: Some 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.

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 FY09** for submission procedures).

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 these files separately in the Attachment Manager and ISBE will embed them.*

[Attachment Manager Link](#)
[Instructions for FY09](#)

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, 2009.

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 Monday, November 16, 2009.

* 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. The district is subject to the Property Tax Extension Limitation Law, effective: _____ *mm/dd/yyyy*

Comments Applicable to the Auditor's Questionnaire:

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

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

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

Tax Year 2008	Equalized Assessed Valuation (EAV):				209,581,637
Rate(s):	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
	0.001489	0.002772	0.001241	0.005502	0.000239

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
9,027,820	8,929,583	98,237	0

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

C. Short-Term Debt **

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

** The numbers shown are the sum of entries on Page 25

D. Long-Term Debt

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

- a. 6.9% for elementary and high school districts, 14,461,133
- b. 13.8% for unit districts.

Long-Term Debt Outstanding:

	Acct	
c. Bond Principal:	511	3,245,000
d. Other Long-Term Debt:	590	0
e. Total Long-Term Debt Outstanding:.....		3,245,000

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.

Attach sheets as needed explaining each item checked.

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

Comments:

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

District Name: PONTIAC TOWNSHIP HIGH SCHOOL DISTRICT 90
District Code: 17-053-0900-17
County Name: LIVINGSTON

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4	
Total Sum of Fund Balance (P8, L65)	Funds 10, 20, 40, 70 + (50 if negative)	4,213,889.00	0.467	Weight	0.35	
Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40, & 70	9,027,820.00		Value	1.40	**
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4	
Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20 & 40	8,929,583.00	0.989	Adjustment	0	
Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40 & 70	9,027,820.00		Weight	0.35	
Possible Adjustment:			0	Value	1.40	**
3. Days Cash on Hand:		Total	Days	Score	4	
Total Sum of Cash & Investments (P5, L4 & L5)	Funds 10, 20 40 & 70	5,101,307.00	205.66	Weight	0.10	
Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20, 40 divided by 360	24,804.40		Value	0.40	**
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4	
Tax Anticipation Warrants Borrowed (P25, Col F, L6-7 & 11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10	
EAV (P3, L7*L10)	(.85 x EAV) x Sum of Combined Tax Rates)	980,143.32		Value	0.40	
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4	
Long Term Debt Outstanding (P3, L38)		3,245,000.00	77.56	Weight	0.10	
Total Long-Term Debt Allowed (P3, L21)		14,461,132.95		Value	0.40	
Total Profile Score:					4.00	*
Estimated 2009 Financial Profile Designation:					RECOGNITION	

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

** The final value may be adjusted as a result of mandated categorical payments.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2009

ASSETS	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
CURRENT ASSETS (100)										
Cash (Accounts 111 through 115) ¹		13,100	1,759,784	7,602	178,423	32,832				26,195
Investments	120	3,150,000	0							0
Taxes Receivable	130									
Interfund Receivables	140									
Intergovernmental Accounts Receivable	150									
Other Receivables	160									
Inventory	170									
Prepaid Items	180									0
Other Current Assets (Describe & Itemize)	190									
Total Current Assets		3,163,100	1,759,784	7,602	178,423	32,832	0	0	0	26,195
CAPITAL ASSETS (200)										
Works of Art & Historical Treasures	210									
Land	220									
Building & Building Improvements	230									
Site Improvements & Infrastructure	240									
Capitalized Equipment	250									
Construction in Progress	260									
Amount Available in Debt Service Funds	340									
Amount to be Provided for Payment on Bonds	350									
Total Capital Assets										
CURRENT LIABILITIES (400)										
Interfund Payables	410									
Intergovernmental Accounts Payable	420									
Other Payables	430	887,418							0	
Contracts Payable	440									
Loans Payable	460									
Salaries & Benefits Payable	470									
Payroll Deductions & Withholdings	480									
Deferred Revenues & Other Current Liabilities	490									
Due to Activity Fund Organizations	493									
Total Current Liabilities		887,418	0	0	0	0	0	0	0	0
LONG-TERM LIABILITIES (500)										
Bonds Payable	511									
Other Long-Term Liabilities	590									
Total Long-Term Liabilities		0	0	0	0	0	0		0	0
Reserved Fund Balance	714									
Unreserved Fund balance	730	2,275,682	1,759,784	7,602	178,423	32,832				26,195
Investment in General Fixed Assets										
Total Liabilities and Fund Balance		3,163,100	1,759,784	7,602	178,423	32,832	0	0	0	26,195

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2009

ASSETS	Acct. #	Agency Fund	Account Groups	
			General Fixed Assets	General Long-Term Debt
CURRENT ASSETS (100)				
Cash (Accounts 111 through 115) ¹		118,241		
Investments	120	50,000		
Taxes Receivable	130			
Interfund Receivables	140			
Intergovernmental Accounts Receivable	150			
Other Receivables	160			
Inventory	170			
Prepaid Items	180			
Other Current Assets (Describe & Itemize)	190			
Total Current Assets		168,241		
CAPITAL ASSETS (200)				
Works of Art & Historical Treasures	210			
Land	220		70,404	
Building & Building Improvements	230		8,983,078	
Site Improvements & Infrastructure	240		308,967	
Capitalized Equipment	250		3,342,855	
Construction in Progress	260			
Amount Available in Debt Service Funds	340			7,602
Amount to be Provided for Payment on Bonds	350			3,237,398
Total Capital Assets			12,705,304	3,245,000
CURRENT LIABILITIES (400)				
Interfund Payables	410			
Intergovernmental Accounts Payable	420			
Other Payables	430			
Contracts Payable	440			
Loans Payable	460			
Salaries & Benefits Payable	470			
Payroll Deductions & Withholdings	480			
Deferred Revenues & Other Current Liabilities	490			
Due to Activity Fund Organizations	493	168,241		
Total Current Liabilities		168,241		
LONG-TERM LIABILITIES (500)				
Bonds Payable	511			3,245,000
Other Long-Term Liabilities	590			
Total Long-Term Liabilities				3,245,000
Reserved Fund Balance	714			
Unreserved Fund balance	730			
Investment in General Fixed Assets			12,705,304	
Total Liabilities and Fund Balance		168,241	12,705,304	3,245,000

**BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2009**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES										
Local Sources	1000	4,228,712	904,322	281,860	277,038	229,392	0	99,284	57,098	99,284
Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
State Sources	3000	2,466,848	0	0	237,490	0	0	0	0	0
Federal Sources	4000	314,126	340,000	0	160,000	0	0	0	0	0
Total Direct Receipts/Revenues		7,009,686	1,244,322	281,860	674,528	229,392	0	99,284	57,098	99,284
Receipts/Revenues for "On Behalf" Payments ²	3998	822,282								
Total Receipts/Revenues		7,831,968	1,244,322	281,860	674,528	229,392	0	99,284	57,098	99,284
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	4,785,519				104,559				
Support Services	2000	1,605,740	1,047,005		564,228	124,184	0		128,830	174,582
Community Services	3000	31,762	0		0	2,429				
Payments to Other Districts & Governmental Units	4000	895,329	0	0	0	0	0			0
Debt Service	5000	0	0	281,521	0	0			0	0
Total Direct Disbursements/Expenditures		7,318,350	1,047,005	281,521	564,228	231,172	0		128,830	174,582
Disbursements/Expenditures for "On Behalf" Payments ²	4180	822,282	0	0	0	0	0		0	0
Total Disbursements/Expenditures		8,140,632	1,047,005	281,521	564,228	231,172	0		128,830	174,582
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(308,664)	197,317	339	110,300	(1,780)	0	99,284	(71,732)	(75,298)
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment or Abatement of the Working Cash Fund	7110	98,976								
Transfer of Working Cash Fund Interest	7120	308								
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210		1,195,000							
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁵	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990								71,732	
Total Other Sources of Funds		99,284	1,195,000	0	0	0	0	0	71,732	0
OTHER USES OF FUNDS (8000)										
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund	8110							98,976		
Transfer of Working Cash Fund Interest	8120							308		
Transfer Among Funds	8130									
Transfer of Interest	8140									
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2009

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
Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400									
Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500									
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600									
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700									
Transfer to Capital Projects Fund	8800									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990	71,732								
Total Other Uses of Funds		71,732	0	0	0	0	0	99,284	0	0
Total Other Sources/Uses of Funds ⁶		27,552	1,195,000	0	0	0	0	(99,284)	71,732	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
Expenditures/Disbursements and Other Uses of Funds		(281,112)	1,392,317	339	110,300	(1,780)	0	0	0	(75,298)
Fund Balances - July 1, 2008		2,556,794	367,467	7,263	68,123	34,612	0	0	0	101,493
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Balances - June 30, 2009		2,275,682	1,759,784	7,602	178,423	32,832	0	0	0	26,195

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies (1110-1120) ⁷		2,965,645	564,576	280,985	261,279	166,555		98,976	56,921	98,976
Leasing Purposes Levy ⁸	1130									
Special Education Purposes Levy	1140	44,563								
FICA/Medicare Only Purposes Levies	1150					57,141				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied By District		3,010,208	564,576	280,985	261,279	223,696	0	98,976	56,921	98,976
PAYMENTS IN LIEU OF TAXES										
Mobile Home Privilege Tax	1210	4,541	852	424	394	337		149	86	149
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes ⁹	1230	328,523	118,670			5,000				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0								
Total Payments in Lieu of Taxes		333,064	119,522	424	394	5,337	0	149	86	149
TUITION										
Regular - Tuition from Pupils or Parents (In State)	1311	8,058								
Regular - Tuition from Other Districts (In State)	1312									
Regular - Tuition from Other Sources (In State)	1313									
Regular - Tuition from Other Sources (Out of State)	1314									
Summer Sch - Tuition from Pupils or Parents (In State)	1321									
Summer Sch - Tuition from Other Districts (In State)	1322									
Summer Sch - Tuition from Other Sources (In State)	1323									
Summer Sch - Tuition from Other Sources (Out of State)	1324									
CTE - Tuition from Pupils or Parents (In State)	1331									
CTE - Tuition from Other Districts (In State)	1332									
CTE - Tuition from Other Sources (In State)	1333									
CTE - Tuition from Other Sources (Out of State)	1334									
Special Ed - Tuition from Pupils or Parents (In State)	1341									
Special Ed - Tuition from Other Districts (In State)	1342	138,955								
Special Ed - Tuition from Other Sources (In State)	1343									
Special Ed - Tuition from Other Sources (Out of State)	1344									
Adult - Tuition from Pupils or Parents (In State)	1351	0								
Adult - Tuition from Other Districts (In State)	1352									
Adult - Tuition from Other Sources (In State)	1353									
Adult - Tuition from Other Sources (Out of State)	1354									
Total Tuition		147,013								
TRANSPORTATION FEES										
Regular - Transp Fees from Pupils or Parents (In State)	1411									
Regular - Transp Fees from Other Districts (In State)	1412				10,304					
Regular - Transp Fees from Other Sources (In State)	1413									
Regular - Transp Fees from Co-curricular Activities (In State)	1415				4,560					
Regular Transp Fees from Other Sources (Out of State)	1416									
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
Summer Sch - Transp. Fees from Other Districts (In State)	1422									
Summer Sch - Transp. Fees from Other Sources (In State)	1423									
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (In State)	1431									
CTE - Transp Fees from Other Districts (In State)	1432									
CTE - Transp Fees from Other Sources (In State)	1433									
CTE - Transp Fees from Other Sources (Out of State)	1434									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009**

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
Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
Special Ed - Transp Fees from Other Districts (In State)	1442									
Special Ed - Transp Fees from Other Sources (In State)	1443									
Special Ed - Transp Fees from Other Sources (Out of State)	1444									
Adult - Transp Fees from Pupils or Parents (In State)	1451									
Adult - Transp Fees from Other Districts (In State)	1452									
Adult - Transp Fees from Other Sources (In State)	1453									
Adult - Transp Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					14,864					
EARNINGS ON INVESTMENTS										
Interest on Investments	1510	135,597	905	451	419	359		159	91	159
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		135,597	905	451	419	359	0	159	91	159
FOOD SERVICE										
Sales to Pupils - Lunch	1611	332,821								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620									
Other Food Service (Describe & Itemize)	1690	32,452								
Total Food Service		365,273								
DISTRICT/SCHOOL ACTIVITY INCOME										
Admissions - Athletic	1711	39,543								
Admissions - Other (Describe & Itemize)	1719	11,817								
Fees	1720									
Book Store Sales	1730	246								
Other District/School Activity Revenue (Describe & Itemize)	1790									
Total District/School Activity Income		51,606	0							
TEXTBOOK INCOME										
Rentals - Regular Textbooks	1811	116,840								
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe & Itemize)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
Total Textbook Income		116,840								
OTHER REVENUE FROM LOCAL SOURCES										
Rentals	1910	0	5,435							
Contributions and Donations from Private Sources	1920	41,000	1,000							
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940		61,298							
Refund of Prior Years' Expenditures	1950	7,377								
Payments of Surplus Moneys from TIF Districts	1960		133,427							
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009**

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
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees	1993									
Other Local Revenues (Describe & Itemize)	1999	20,734	18,159		82					
Total Other Revenue from Local Sources		69,111	219,319	0	82	0	0	0	0	0
Total Receipts/Revenues from Local Sources	1000	4,228,712	904,322	281,860	277,038	229,392	0	99,284	57,098	99,284
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-through Revenue from State Sources	2100	0								
Flow-through Revenue from Federal Sources	2200	0								
Other Flow-Through (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID										
General State Aid- Sec. 18-8.05	3001	2,109,208								
General State Aid - Hold Harmless/Supplemental	3002									
Reorganization Incentives (Accounts 3005-3021)	3005									
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	4,763								
Total Unrestricted Grants-In-Aid		2,113,971	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	64,501								
Special Education - Extraordinary	3105	95,089								
Special Education - Personnel	3110	91,759								
Special Education - Orphanage - Individual	3120	17,298								
Special Education - Orphanage - Summer	3130									
Special Education - Summer School	3145	5,486								
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		274,133	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200	4,200								
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		4,200	0			0				
BILINGUAL EDUCATION										
Bilingual Ed - Downstate - TPI and TBE	3305									
Bilingual Education - Transitional Bilingual Education	3310	0								
Total Bilingual Ed		0				0				
State Free Lunch & Breakfast	3360	2,638								
School Breakfast Initiative	3365	11								
Driver Education	3370	38,461								
Adult Ed (from ICCB)	3410									
Adult Ed - Other (Describe & Itemize)	3499									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009**

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
TRANSPORTATION										
Transportation - Regular/Vocational	3500				137,072					
Transportation - Special Education	3510				100,418					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		237,490	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705									
Reading Improvement Block Grant	3715									
Reading Improvement Block Grant - Reading Recovery	3720									
Continued Reading Improvement Block Grant	3725									
Continued Reading Improvement Block Grant (2% Set Aside)	3726									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775	30,434								
Technology - Learning Technology Centers	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Construction	3920									
School Infrastructure - Maintenance	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,000								
Total Restricted Grants-In-Aid		352,877	0	0	237,490	0	0	0	0	0
Total Receipts from State Sources	3000	2,466,848	0	0	237,490	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
TITLE V										
Title V - Innovation and Flexibility Formula	4100									
Title V - District Projects	4105									
Title V - Rural & Low Income Schools	4107									
Title V - Other (Describe & Itemize)	4199									
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up	4200									
National School Lunch Program	4210	52,806								
Special Milk Program	4215									
School Breakfast Program	4220	8,023								
Summer Food Service Admin/Program	4225									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009**

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
Child Care Commodity/SFS 13-Adult Day Care	4226									
Food Service - Other (Describe & Itemize)	4299									
Total Food Service		60,829				0				
TITLE I										
Title I - Low Income	4300	70,861								
Title I - Low Income - Neglected, Private	4305									
Title I - Comprehensive School Reform	4332									
Title I - Reading First	4334									
Title I - Even Start	4335									
Title I - Reading First SEA Funds	4337									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
Total Title I		70,861	0		0	0				
TITLE IV										
Title IV - Safe & Drug Free Schools - Formula	4400	2,338								
Title IV - 21st Century	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		2,338	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Fed - Spec Education - Preschool Flow-Through	4600									
Fed - Spec Education - Preschool Discretionary	4605									
Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620									
Fed - Spec Education - IDEA - Room & Board	4625	15,698								
Fed - Spec Education - IDEA - Discretionary	4630									
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
Total Federal - Special Education		15,698	0		0	0				
CTE - PERKINS										
CTE - Perkins - Title III E - Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
Total CTE - Perkins		0	0			0				
Federal - Adult Education	4810									
General State Aid - Education Stabilization	4850	123,033	340,000		160,000					
Title I - Low Income	4851									
Title I - Neglected, Private	4852									
Title I - Delinquent, Private	4853									
Title I - School Improvement (Part A)	4854									
Title I - School Improvement (Part G)	4855									
IDEA - Part B - Preschool	4856									
IDEA - Part B - Flow-Through	4857									
Title IID - Technology-Formula	4860									
Title IID - Technology-Competitive	4861									
McKinney - Vento Homeless Education	4862									
Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
Other ARRA Funds - I	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009**

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
Other ARRA Funds - V	4874									
Other ARRA Funds VI	4875									
Other ARRA Funds VII	4876									
Other ARRA Funds VIII	4877									
Other ARRA Funds IX	4878									
Other ARRA Funds X	4879									
Other ARRA Funds XI	4880									
Total Stimulus Programs		123,033	340,000	0	160,000	0	0		0	0
Advanced Placement Fee/International Baccalaureate	4904									
Emergency Immigrant Assistance	4905									
Title III - English Language Acquisition	4909									
Learn & Serve America	4910									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower Professional Development Formula	4930	19,703								
Title II - Teacher Quality	4932									
Federal Charter Schools	4960									
Medicaid Matching Funds - Administrative Outreach	4991	20,906								
Medicaid Matching Funds - Fee-for-Service Program	4992									
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	758								
Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		314,126	340,000		160,000	0	0		0	0
Total Receipts/Revenues from Federal Sources	4000	314,126	340,000	0	160,000	0	0	0	0	0
Total Direct Receipts/Revenues		7,009,686	1,244,322	281,860	674,528	229,392	0	99,284	57,098	99,284

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009**

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
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)											
Regular Programs	1100	2,157,189	251,791	109,460	178,088	16,331		1,320		2,714,179	2,548,490
Pre-K Programs	1125									0	149,119
Special Education Programs (Functions 1200-1220)	1200	821,259	95,172	40,165	16,504					973,100	982,992
Special Education Programs Pre-K	1225									0	
Remedial and Supplemental Programs K-12	1250	59,969	6,725	5,468	7,254	5,600		0		85,016	77,262
Remedial and Support Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400	414,545	45,092	2,790	23,312	1,937				487,676	619,155
Interscholastic Programs	1500	315,651	6,453	22,926	77,102		500			422,632	438,121
Summer School Programs	1600	47,789	155		489					48,433	40,839
Gifted Programs	1650									0	
Driver's Education Programs	1700			4,863	2,378					7,241	
Bilingual Programs	1800									0	
Truant Alternative & Optional Programs	1900						47,242			47,242	26,000
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs - Private Tuition	1911									0	
Special Education Programs K-12 - Private Tuition	1912									0	
Special Education Programs Pre-K - Tuition	1913									0	
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
Adult/Continuing Education Programs - Private Tuition	1916									0	
CTE Programs - Private Tuition	1917									0	
Interscholastic Programs - Private Tuition	1918									0	
Summer School Programs - Private Tuition	1919									0	
Gifted Programs - Private Tuition	1920									0	
Bilingual Programs - Private Tuition	1921									0	
Truants Alternative/Optional Ed Programs - Private Tuition	1922									0	
Total Instruction ¹⁰	1000	3,816,402	405,388	185,672	305,127	23,868	47,742	1,320	0	4,785,519	4,881,978
SUPPORT SERVICES (ED)											
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110									0	
Guidance Services	2120	269,362	23,977	124	1,260					294,723	305,147
Health Services	2130	11,000		21,376						32,376	12,000
Psychological Services	2140									0	
Speech Pathology & Audiology Services	2150									0	25,000
Other Support Services - Pupils (Describe & Itemize)	2190	12,100	46							12,146	14,850
Total Support Services - Pupils	2100	292,462	24,023	21,500	1,260	0	0	0	0	339,245	356,997
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210									0	
Educational Media Services	2220	69,825	11,200	516	9,469	0				91,010	92,613
Assessment & Testing	2230									0	
Total Support Services - Instructional Staff	2200	69,825	11,200	516	9,469	0	0	0	0	91,010	92,613
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310	3,444	68	20,942	9,037		4,210			37,701	31,144
Executive Administration Services	2320	153,924	9,548	6,969	7,689		2,774			180,904	181,485
Special Area Administration Services	2330									0	
Tort Immunity Services	2360 - 2370									0	
Total Support Services - General Administration	2300	157,368	9,616	27,911	16,726	0	6,984	0	0	218,605	212,629
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410	245,582	44,516	728	12,509	720	760			304,815	304,662
Other Support Services - School Admin (Describe & Itemize)	2490									0	
Total Support Services - School Administration	2400	245,582	44,516	728	12,509	720	760	0	0	304,815	304,662

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009**

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
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	
Fiscal Services	2520	27,018	2,681		478					30,177	31,596
Operation & Maintenance of Plant Services	2540									0	
Pupil Transportation Services	2550									0	
Food Services	2560	144,873	25,510	4,867	212,046	3,796				391,092	453,922
Internal Services	2570									0	
Total Support Services - Business	2500	171,891	28,191	4,867	212,524	3,796	0	0	0	421,269	485,518
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610									0	
Planning, Research, Development, & Evaluation Services	2620									0	
Information Services	2630									0	
Staff Services	2640									0	
Data Processing Services	2660	82,277	8,876	14,177	35,557	89,909		0		230,796	233,626
Total Support Services - Central	2600	82,277	8,876	14,177	35,557	89,909	0	0	0	230,796	233,626
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	1,019,405	126,422	69,699	288,045	94,425	7,744	0	0	1,605,740	1,686,045
COMMUNITY SERVICES (ED)	3000	31,762								31,762	30,500
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120						410,118			410,118	475,000
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140						485,211			485,211	435,000
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Dist & Other Govt Units (In-State)	4100			0			895,329			895,329	910,000
Payments for Regular Programs - Tuition	4210									0	
Payments for Special Education Programs - Tuition	4220									0	
Payments for Adult/Continuing Education Programs - Tuition	4230									0	
Payments for CTE Programs - Tuition	4240									0	
Payments for Community College Programs - Tuition	4270									0	
Payments for Other Programs - Tuition	4280									0	
Other Payments to In-State Govt Units	4290									0	
Total Payments to Other District & Govt Units -Tuition (In State)	4200						0			0	0
Payments for Regular Programs - Transfers	4310									0	
Payments for Special Education Programs - Transfers	4320									0	
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009

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
Payments for CTE Programs - Transfers	4340									0	
Payments for Community College Program - Transfers	4370									0	
Payments for Other Programs - Transfers	4380									0	
Other Payments to In-State Govt Units - Transfers	4390									0	
Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0	0
Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
Total Payments to Other District & Govt Units	4000			0			895,329			895,329	910,000
DEBT SERVICES (ED)											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt	5150									0	
Total Interest on Short-Term Debt	5100						0			0	0
Debt Services - Interest on Long-Term Debt	5200									0	
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (ED)											
Total Direct Disbursements/Expenditures		4,867,569	531,810	255,371	593,172	118,293	950,815	1,320	0	7,318,350	7,508,523
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(308,664)	
20 - OPERATIONS & MAINTENANCE FUND (O&M)											
SUPPORT SERVICES (O&M)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Describe & Itemize)	2190									0	
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540	329,595	33,978	215,840	422,421	32,005		13,166		1,047,005	1,107,147
Pupil Transportation Services	2550									0	
Food Services	2560									0	
Total Support Services - Business	2500	329,595	33,978	215,840	422,421	32,005	0	13,166	0	1,047,005	1,107,147
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	329,595	33,978	215,840	422,421	32,005	0	13,166	0	1,047,005	1,107,147
COMMUNITY SERVICES (O&M)											
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400									0	
Total Payments to Other Dist & Govt Units	4000			0			0			0	0
DEBT SERVICES (O&M)											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009

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
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (O&M)	6000										
Total Direct Disbursements/Expenditures		329,595	33,978	215,840	422,421	32,005	0	13,166	0	1,047,005	1,107,147
Excess (Deficiency) of Receipts/Revenues/Over										197,317	

30 - DEBT SERVICES (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0	
DEBT SERVICES (DS)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						81,221			81,221	81,220
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						200,000			200,000	200,000
DEBT SERVICES - OTHER (Describe & Itemize)	5400						300			300	500
Total Debt Services	5000			0			281,521			281,521	281,720
PROVISION FOR CONTINGENCIES (DS)	6000										
Total Disbursements/ Expenditures				0			281,521			281,521	281,720
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										339	

40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Describe & Itemize)	2190									0	
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550	35,928	6,879	473,283	38,658	9,480		0		564,228	512,256
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	35,928	6,879	473,283	38,658	9,480	0	0	0	564,228	512,256
COMMUNITY SERVICES (TR)	3000									0	
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009

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
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
Total Payments to Other Dist & Govt Units	4000			0			0			0	0
DEBT SERVICES (TR)											
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other (Describe & Itemize)	5150									0	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
Total Debt Services							0			0	0
PROVISION FOR CONTINGENCIES (TR)											
Total Disbursements/ Expenditures		35,928	6,879	473,283	38,658	9,480	0	0	0	564,228	512,256
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										110,300	

50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
INSTRUCTION (MR/SS)											
Regular Programs	1100		35,240							35,240	45,340
Pre-K Programs	1125									0	59
Special Education Programs (Functions 1200-1220)	1200		38,081							38,081	41,726
Special Education Programs - Pre-K	1225									0	
Remedial and Supplemental Programs - K-12	1250		822							822	940
Remedial and Supplemental Programs - Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400		18,094							18,094	11,730
Interscholastic Programs	1500		10,927							10,927	11,104
Summer School Programs	1600		1,395							1,395	1,625
Gifted Programs	1650									0	
Driver's Education Programs	1700									0	
Bilingual Programs	1800									0	
Truants' Alternative & Optional Programs	1900									0	
Total Instruction	1000		104,559							104,559	112,524
SUPPORT SERVICES (MR/SS)											
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110									0	
Guidance Services	2120		7,260							7,260	7,831
Health Services	2130									0	
Psychological Services	2140									0	
Speech Pathology & Audiology Services	2150									0	
Other Support Services - Pupils (Describe & Itemize)	2190		1,973							1,973	2,418
Total Support Services - Pupils	2100		9,233							9,233	10,249
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210									0	
Educational Media Services	2220		4,499							4,499	4,688
Assessment & Testing	2230									0	
Total Support Services - Instructional Staff	2200		4,499							4,499	4,688

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009**

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
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310		413							413	562
Executive Administration Services	2320		5,251							5,251	5,411
Service Area Administrative Services	2330									0	
Claims Paid from Self Insurance Fund	2361									0	
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
Unemployment Insurance Payments	2363									0	
Insurance Payments (Regular or Self-Insurance)	2364									0	
Risk Management and Claims Services Payments	2365									0	
Judgment and Settlements	2366									0	
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
Reciprocal Insurance Payments	2368									0	
Legal Services	2369									0	
Total Support Services - General Administration	2300		5,664							5,664	5,973
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410		15,102							15,102	17,443
Other Support Services - School Administration (Describe & Itemize)	2490									0	
Total Support Services - School Administration	2400		15,102							15,102	17,443
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	
Fiscal Services	2520		4,389							4,389	4,405
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540		51,320							51,320	51,796
Pupil Transportation Services	2550		7,054							7,054	6,458
Food Services	2560		22,580							22,580	24,042
Internal Services	2570									0	
Total Support Services - Business	2500		85,343							85,343	86,701
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610									0	
Planning, Research, Development, & Evaluation Services	2620									0	
Information Services	2630									0	
Staff Services	2640									0	
Data Processing Services	2660		4,343							4,343	4,536
Total Support Services - Central	2600		4,343							4,343	4,536
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000		124,184							124,184	129,590
COMMUNITY SERVICES (MR/SS)											
	3000		2,429							2,429	2,400
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Total Payments to Other Dist & Govt Units	4000		0							0	0
DEBT SERVICES (MR/SS)											
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009

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
State Aid Anticipation Certificates	5140									0	
Other (Describe & Itemize)	5150									0	
Total Debt Services - Interest	5000						0			0	0
PROVISION FOR CONTINGENCIES (MR/SS)	6000										
Total Disbursements/Expenditures			231,172				0			231,172	244,514
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,780)	

60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)											
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition and Construction Services	2530									0	
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
PAYMENTS TO OTHER GOVT UNITS (In-State)											
Payments to Other Govt Units (In-State)	4100									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Dist & Govt Units	4000			0			0			0	0
PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

70 - WORKING CASH (WC)											
-------------------------------	--	--	--	--	--	--	--	--	--	--	--

80 - TORT FUND (TF)											
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Claims Paid from Self Insurance Fund	2361									0	
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
Unemployment Insurance Payments	2363									0	
Insurance Payments (Regular or Self-Insurance)	2364			128,830						128,830	80,000
Risk Management and Claims Services Payments	2365									0	
Judgment and Settlements	2366									0	
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
Reciprocal Insurance Payments	2368									0	
Legal Services	2369									0	20,000
Total Support Services - General Administration	2000	0	0	128,830	0	0	0	0	0	128,830	100,000
DEBT SERVICES (TF)											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009**

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
Other Interest or Short-Term Debt	5150									0	
Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (TF)	6000										
Total Disbursements/Expenditures		0	0	128,830	0	0	0	0	0	128,830	100,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(71,732)	
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
SUPPORT SERVICES (FP&S)											
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540			174,582						174,582	150,000
Total Support Services - Business	2500	0	0	174,582	0	0	0	0	0	174,582	150,000
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	174,582	0	0	0	0	0	174,582	150,000
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Dist & Govt Units	4000						0			0	0
DEBT SERVICES (FP&S)											
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
Total Debt Service	5000						0			0	0
PROVISION FOR CONTINGENCIES (FP&S)	6000										
Total Disbursements/Expenditures		0	0	174,582	0	0	0	0	0	174,582	150,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(75,298)	

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

District's Accounting Basis is CASH		-----RECEIPTS-----	-----DISBURSEMENTS-----								
		ARRA Receipts	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
ARRA Revenue Source Code	Acct #										
Beginning Balance July 1, 2008		0									
General State Aid	4850	623,033	623,033								623,033
Title I Low Income	4851	0									0
Title I Neglected - Private	4852	0									0
Title I Delinquent - Private	4853	0									0
Title I School Improvement (Part A)	4854	0									0
Title I School Improvement (Part G)	4855	0									0
IDEA Part B Preschool	4856	0									0
IDEA Part B Flow Through	4857	0									0
Title II D Technology Formula	4860	0									0
Title II D Technology Competitive	4861	0									0
McKenney - Vento Homeless Education	4862	0									0
Child Nutrition Equipment Assistance	4863	0									0
Impact Aid Construction Formula	4864	0									0
Impact Aid Construction Competitive	4865	0									0
QZAB Tax Credits	4866	0									0
QSCB Tax Credits	4867	0									0
Build America Bonds Tax Credits	4868	0									0
Build America Bonds Interest Reimbursement	4869	0									0
ARRA Other I	4870	0									0
ARRA Other II	4871	0									0
ARRA Other III	4872	0									0
ARRA Other IV	4873	0									0
ARRA Other V	4874	0									0
ARRA Other VI	4875	0									0
ARRA Other VII	4876	0									0
ARRA Other VIII	4877	0									0
ARRA Other IX	4878	0									0
ARRA Other X	4879	0									0
ARRA Other XI	4880	0									0
Total ARRA Programs		623,033	623,033	0	0	0	0	0	0		623,033
Ending Balance June 30, 2009		0									

1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid (Account 4850, line 5) 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: _____

SCHEDULE OF AD VALOREM TAX RECEIPTS					
Description	Taxes Received 7-1-08 Thru 6-30-09 (from 2008 Levy & Prior Levies) *	Taxes Received (from the 2008 Levy)	Taxes Received (from 2007 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2008 Levy)	Estimated Taxes Due (from the 2008 Levy) (Column E - C)
Educational	2,965,645		2,965,645	3,121,006	3,121,006
Operations & Maintenance	564,576		564,576	581,002	581,002
Debt Services **	280,985		280,985	281,169	281,169
Transportation	261,279		261,279	260,007	260,007
Municipal Retirement/Social Security	166,555		166,555	123,758	123,758
Capital Improvements	0		0	0	0
Working Cash	98,976		98,976	50,006	50,006
Tort Immunity	56,921		56,921	150,019	150,019
Fire Prevention & Safety	98,976		98,976	50,006	50,006
Leasing Levy	0		0	0	0
Special Education	44,563		44,563	75,009	75,009
Area Vocational Construction	0		0	0	0
Social Security/Medicare Only	57,141		57,141	123,758	123,758
Summer School	0		0	0	0
Other (Describe & Itemize)	0		0	0	0
Totals	4,595,617	0	4,595,617	4,815,740	4,815,740

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

** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

**Schedule of Restricted Local Tax Levies Analysis and
Schedule of Tort Immunity Expenditures
2008-09**

**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES ANALYSIS
OF CHANGES IN CASH BASIS FUND BALANCE**

Description	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction
Cash Basis Fund Balance as of July 1, 2008				
RECEIPTS:				
Ad Valorem Taxes Received by District	1, 2, 4 or 5-1100		75,009	
Earnings on Investments	1, 2, 4, 5 or 6-1500			
Sale of Bonds	1, 2, 4 or 6-7200			
Other Receipts from Local Sources (Describe & Itemize)	--			
Federal Impact Aid	4001			
Total Receipts		0	75,009	0
Total Amount Available (L3 + L10)		0	75,009	0
DISBURSEMENTS:				
Special Education	1 or 5-1200		75,009	
Facilities Acquisition & Construction Services	2 or 6-2530			
Tort Immunity	--			
Other Disbursements (Describe & Itemize)	--			
Payments to Other Districts & Govt Units	1, 2, 4 or 6-4000			
Total Disbursements		0	75,009	0
Ending Cash Basis Fund Balance as of June 30, 2009 (L11 - L18)		0	0	0

^a Must be completed if tort immunity expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY2009 as a result of existing (restricted) fund balances.

SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a

Yes No Has the entity established an Insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in aggregate the following:

Total Claims Payments:

Total Reserve Remaining:

Using the following categories, list all other Tort Immunity expenditures not included in line 1 above. Include the total dollar amount for each category.

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	
Unemployment Insurance Act	
Insurance (Regular or Self-Insurance)	
Risk Management and Claims Service	
Judgments/Settlements	
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	
Legal Services	
Principal and Interest on Tort Bonds	

Schedule of Capital Outlay and Depreciation											
Description of Assets	Acct #	Cost 7-1-08	Add: Additions 2008-09	Less: Deletions 2008-09	Cost 6-30-09	Life In Years	Accumulated Depreciation 7-1-08	Add: Depreciation Allowable 2008-09	Less: Depreciation Deletions 2008-09	Accumulated Depreciation 6-30-09	Balance Undepreciated 6-30-09
Works of Art & Historical Treasures	210	0	0	0	0		0	0	0	0	0
Land	220										
Non-Depreciable Land	221	70,404	0	0	70,404						70,404
Depreciable Land	222	0	0	0	0	50	0	0	0	0	0
Buildings	230										
Permanent Buildings	231	8,983,078	0	0	8,983,078	50	4,155,733	179,661	0	4,335,394	4,647,684
Temporary Buildings	232	0	0	0	0	25	0	0	0	0	0
Improvements Other than Buildings (Infrastructure)	240	305,895	3,072	0	308,967	20	298,909	565	0	299,474	9,493
Capitalized Equipment	250										
10 Yr Schedule	251	1,983,635	147,226	0	2,130,861	10	1,635,118	86,581	0	1,721,699	409,162
5 Yr Schedule	252	1,202,514	9,480	0	1,211,994	5	1,127,137	45,088	0	1,172,225	39,769
3 Yr Schedule	253	0	0	0	0	3	0	0	0	0	0
Construction in Progress	260	0	0	0	0	--					0
Total Capital Assets	200	12,545,526	159,778	0	12,705,304		7,216,897	311,895	0	7,528,792	5,176,512
Non-Capitalized Equipment	700				14,486	10		1,449			
Allowable Depreciation								313,344			

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)

This schedule is completed for school districts only.

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 15-22, L113	Total Expenditures	\$ 7,318,350
O&M	Expenditures 15-22, L149	Total Expenditures	1,047,005
DS	Expenditures 15-22, L167	Total Expenditures	281,521
TR	Expenditures 15-22, L203	Total Expenditures	564,228
MR/SS	Expenditures 15-22, L287	Total Expenditures	231,172
TORT	Expenditures 15-22, L328	Total Expenditures	128,830
Total Expenditures			\$ 9,571,106
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 10,304
TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0
O&M	Revenues 9-14, L147, Col D	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 9-14, L148, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 9-14, L216, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 9-14, L217, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 9-14, L227, Col D	4810 Federal - Adult Education	0
ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs	0
ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K	0
ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Support Programs Pre-K	0
ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs	48,433
ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition	0
ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services	31,762
ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units	895,329
ED	Expenditures 15-22, L113, Col G	- Capital Outlay	118,293
ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment	1,320
O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services	0
O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units	0
O&M	Expenditures 15-22, L149, Col G	- Capital Outlay	32,005
O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment	13,166
DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	200,000
TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services	0
TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units	0
TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 15-22, L203, Col G	- Capital Outlay	9,480
TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment	0
MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs	0
MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K	0
MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs	0
MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs	1,395
MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services	2,429
MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units	0
Total Deductions (L19 through L74)			\$ 1,363,916
Total Operating Expenses (Regular K-12)			8,207,190
9 Mo ADA (See the General State Aid Claim for 2008-09 (ISBE 54-33, L12)			769.64
Estimated OEPP (L77 / L78)			\$ 10,663.67

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
PER CAPITA TUITION CHARGE			
LESS OFFSETTING RECEIPTS/REVENUES:			
TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$ 0
TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	4,560
TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 9-14, L75, Col C	1600 Total Food Service	365,273
ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income	51,606
ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks	116,840
ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)	0
ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks	0
ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)	0
ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)	0
ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals	5,435
ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts	61,298
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L103, Col C,D,E,F,G	1991 Payment from Other Districts	0
ED-O&M-DS-TR-MR/SS-TORT	Revenues 9-14, L105, Col C	1993 Other Local Fees	0
ED-O&M-TR	Revenues 9-14, L130, Col C,D,F	3000 Total Special Education	274,133
ED-O&M-MR/SS	Revenues 9-14, L139, Col C,D,G	3200 Total Career and Technical Education	4,200
ED-MR/SS	Revenues 9-14, L143, Col C,G	3300 Total Bilingual Ed	0
ED	Revenues 9-14, L144, Col C	3360 State Free Lunch & Breakfast	2,638
ED-O&M-MR/SS	Revenues 9-14, L145, Col C,D,G	3365 School Breakfast Initiative	11
ED-O&M	Revenues 9-14, L146, Col C,D	3370 Driver Education	38,461
ED-O&M-TR-MR/SS	Revenues 9-14, L153, Col C,D,F,G	3500 Total Transportation	237,490
ED	Revenues 9-14, L154, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 9-14, L156, Col C,F,G	3695 Truant Alternative/Optional Education	0
ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3715 Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery	0
ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3725 Continued Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L162, Col C,D,F,G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant	30,434
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3780 Technology - Learning Technology Centers	0
ED-TR	Revenues 9-14, L166, Col C,F	3815 State Charter Schools	0
O&M	Revenues 9-14, L169, Col D	3925 School Infrastructure - Maintenance	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources	3,000
ED	Revenues 9-14, L179, Col C	4045 Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 9-14, L190, Col C,D,F,G	- Total Title V	0
ED-MR/SS	Revenues 9-14, L199, Col C,G	- Total Food Service	60,829
ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	- Total Title I	70,861
ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	- Total Title IV	2,338
ED-O&M-TR-MR/SS	Revenues 9-14, L218, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through/Low Incidence	0
ED-O&M-TR-MR/SS	Revenues 9-14, L219, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	15,698
ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 9-14, L226, Col C,D,G	4700 Total CTE - Perkins	0
ED,O&M,M/SS	Revenues 9-14, L258, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate	0
ED-TR-MR/SS	Revenues 9-14, L259, Col C,F,G	4905 Emergency Immigrant Assistance	0
ED-TR-MR/SS	Revenues 9-14, L260, Col C,F,G	4909 Title III - English Language Acquisition	0
ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4910 Learn & Serve America	0
ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	19,703
ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4932 Title II - Teacher Quality	0
ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4960 Federal Charter Schools	160,000
ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	20,906
ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	0
ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4999 Other Restricted Revenue from Federal Sources (Describe & Itemize)	758
Total Allowance for PCTC Computation (L84 through L147)			\$ 1,546,472
Net Operating Expense for PCTC Computation (L77 - L149)			6,660,718
Total Depreciation Allowance (from page 27, Col I)			313,344
Total Allowance for PCTC Computation (L150 + L151)			6,974,062
9 Mo ADA (from L78)			769.64
Total Estimated PCTC (L152 / 153)			\$ 9,061.46

Note: ISBE will compute the final amount for line 154 by making adjustments related to the Federal Stimulus-American Recovery and Reinvestment Act 2009.

ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2011

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

Support Services - Direct Costs (1-2000) and (5-2000)

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>	
Value of Commodities Received for Fiscal Year 2009 <i>(Include the value of commodities when determining if an A-133 is required).</i>	7,113
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Program Year 2011 (Data subject to adjustment for "carry-forward" or "termination benefit" totals)

Instruction	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
1000			4,864,890		4,864,890
Support Services:					
Pupil	2100		348,478		348,478
Instructional Staff	2200		95,509		95,509
General Admin.	2300		353,099		353,099
School Admin	2400		319,197		319,197
Business:					
Direction of Business Spt. Srv.	2510	0	0	0	0
Fiscal Services	2520	34,566	0	34,566	0
Oper. & Maint. Plant Services	2540		1,053,154	1,053,154	0
Pupil Transportation	2550		561,802		561,802
Food Services	2560		409,876		409,876
Internal Services	2570	0	0	0	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		0		0
Staff Services	2640	0	0	0	0
Data Processing Services	2660	145,230	0	145,230	0
Other:					
2900			0		0
Community Services	3000		34,191		34,191
Total		179,796	8,040,196	1,232,950	6,987,042
		Restricted Rate		Unrestricted Rate	
		Col/Row (D44) =	179,796	Col/Row (F44) =	1,232,950
		Col/Row (E44) =	8,040,196	Col/Row (G44) =	6,987,042
		=	2.24%	=	17.65%

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: PONTIAC TOWNSHIP HIGH SCHOOL I
 RCDT Number: 17-053-0900-17

Description	Funct. No.	Actual Expenditures, Fiscal Year 2009			Budgeted Expenditures, Fiscal Year 2010		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	180,904		180,904	189,074		189,074
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	0	0	0			0
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		180,904	0	180,904	189,074	0	189,074
9. Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)							5%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2009" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2009.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2010" 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 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 14, 2009 to ensure inclusion in the October 1, 2009 report, postmarked by January 8, 2010 to ensure inclusion in the March 1, 2010 report, or postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

- 1.
- 2.
- 3.
- 4.

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ Requires notification to the county clerk to abate an equal amount from taxes next extended.
- ⁵ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 2-3.12 and 17-2.11 of the School Code.
- ⁶ Equals Line 43 minus Line 60.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4100 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).



Instructions to insert word doc or pdf files:

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

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

Audit Checklist

Section 2-3.27 of the School Code requires the Illinois State Board of Education to formulate and approve procedures and regulations for school district budgeting and accounting. In keeping with this requirement, the following checklist has been developed for use in reviewing the Illinois School District/Joint Agreement Annual Financial Report (Form 50-35) before forwarding it to the Illinois State Board of Education. The checklist is designed so that later clarifications, explanations or amendments requested by the Illinois State Board of Education will be minimized or eliminated.

*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 attached or filed electronically.
- 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 3. All audit questions on page 2 are answered with the appropriate response (Yes, No or N/A). Comments and explanations are included for all no answers.
- 4. All miscellaneous accounts and functions have the required and descriptive itemizations.
- 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 No. 4100.
- 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- 8. Interest is allocated to all funds participating in each investment (Audit Question 3i).

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	CASH
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Were any findings issued?	NO FINDINGS WERE ISSUED
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: L4: Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) B&I: 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) S&C/CI: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Rent: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10 (Col C, L13) must = (Col C, L42).	OK
Fund 20 (Line 13) must = (Line 42).	OK
Fund 30 (Col E, L13) must = (Col E, L42).	OK
Fund 40 (Col F, L13) must = (Col F, L42).	OK
Fund 50 (Col G, L13) must = (Col G, L42).	OK
Fund 60 (Col H, L13) must = (Col H, L42).	OK
Fund 70 (Col I, L13) must = (Col I, L42).	OK
Fund 80 (Col J, L13) must = (Col J, L42).	OK
Fund 90 (Col K, L13) must = (Col K, L42).	OK
Agency Fund (Line 13) must = (Line 42).	OK
General Fixed Assets (Col M, L23) must = (Col M, L42).	OK
General Long-Term Debt (L23) must = (Line 42).	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8: Ending Fund Balance.	
Fund 10 (Col C, L39-40) must = (Col C, L65).	ERROR!
Fund 20 (Col D, L39-40) must = (Col D, L65).	OK
Fund 30 (Col E, L39-40) must = (Col E, L65).	OK
Fund 40 (Col F, L39-40) must = (Col F, L65).	OK
Fund 50 (Col G, L39-40) must = (Col G, L65).	OK
Fund 60 (Col H, L39-40) must = (Col H, L65).	OK
Fund 70 (Col I, L39-40) must = (Col I, L65).	OK
Fund 80 (Col J, L39-40) must = (Col J, L65).	OK
Fund 90 (Col K, L39-40) must = (Col K, L65).	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Bonds Issued (P25, Col F, L49) must = Principal on Bonds Sold (P8, Col C:F, Col H:K, L32).	ERROR!
Total Bond Principal Retired (P18, Col H, L163) must = Debt Service - Bond Principal Retired (P25, Col H, L49).	OK
Total Ending Bonds Outstanding (P6, Col C:K, L36) must = Bonds Payable (P25, Col I, L49).	ERROR!
Total Amount to be Provided to Retire Bonds (P5, Col N, L22) must = Amount to be Provided for Payment of Bonds (P25, Col J, L49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds (Col C:K, L26) must = Acct 8130 Transfer Among Funds (Col C:K, L48)	OK
Acct 7140 - Transfer of Interest (Col C:K, L27) must = Acct 8140 Transfer of Interest (Col C:K, L49).	OK
Acct 7900 - ISBE Loan Proceeds (Col C:K, L 41) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Col C:K, L58)	OK
Acct 7990 - Other Sources Not Classified Elsewhere (P8, L42) must = Acct 8990 - Other Uses Not Classified Elsewhere (P8, L59)	OK
10. Page 26: Restricted Tax Levies (Line 15) must = Reserved Fund Balance (Pages 5 & 6, Line 42).	
Reserved Fund Balance (P5, Col C,D,F & G L39) must be => Special Education (P26, Col D, L19).	OK
Reserve Fund Balance (P5, Col D:H, L39) must be == Area Vocational Construction (P26, Col E,L19).	OK
If Tort Immunity Expenditures exist in the Ed Fund (P15, L51), then the Schedule of Tort Immunity Expenditures (P26, Col M, L11:L19) must be completed.	OK
12. Page 28: The 9 Month ADA must be entered on Line 78.	OK
13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

CHECK FOR REFERENCE ERRORS

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2009

DISTRICT/JOINT AGREEMENT NAME PONTIAC TOWNSHIP HIGH SCHOOL	RCDT NUMBER 17-053-0900-17	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 060-009298	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) LEO JOHNSON		NAME AND ADDRESS OF AUDIT FIRM PHILLIPS & ASSOCIATES CPAS PC 1600 HUNT DR, STE B NORMAL	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 1100 INDIANA AVENUE PONTIAC 61764		E-MAIL ADDRESS RWP6505@AOL.COM	
		NAME OF AUDIT SUPERVISOR RICHARD W PHILLIPS	
		CPA FIRM TELEPHONE NUMBER 309-452-2417	FAX NUMBER 309-888-9261

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)

PONTIAC TOWNSHIP HIGH SCHOOL DISTRICT 90
17-053-0900-17
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 29) 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, but list in 4299 and detail information)
CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts.
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds and E-Rate reimbursements have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA-2) have been completed.
Including, but not limited to:
 24. Basis of Accounting
 25. Name of Entity
 26. Type of Financial Statements
 27. Subrecipient information (Mark "N/A" if not applicable)
 * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

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

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

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

PONTIAC TOWNSHIP HIGH SCHOOL DISTRICT 90
17-053-0900-17

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 4	Account 4000	\$ 814,126
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 12		7,113
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		\$ 821,239

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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

ADJUSTED AFR FEDERAL REVENUES		\$ 821,239
Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 821,239

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

-----	-----
-----	-----
-----	-----
-----	-----
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ADJUSTED SEFA FEDERAL REVENUE:		\$ 821,239
DIFFERENCE:		\$ -

17-053-0900-17
PONTIAC TOWNSHIP HIGH SCHOOL DISTRICT 90
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2009

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)			
U.S. DEPARTMENT OF AGRICULTURE - Passed through Illinois State Board of Education									
National School Lunch Program	10.555	08-4210-00	41,674	10,297	51,971			51,971	N/A
National School Lunch Program	10.555	09-4210-00		42,509		42,509			N/A
National School Breakfast Program	10.553	08-4220-00	7,678	1,338	9,016			9,016	N/A
National School Breakfast Program	10.553	09-4220-00		6,685		6,685			N/A
Value of Commodities (Noncash)	10.555	N/A		7,113		7,113			N/A
Value of Fruits and Vegetables	10.555	N/A		0		0			N/A
TOTAL U.S. DEPARTMENT OF AGRICULTURE			49,352	67,942	60,987	56,307	0	60,987	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Passed through Illinois Department of Healthcare and Family Services									
Medicaid Matching Grant	93.778	N/A		20,906		20,906		20,906	
Subtotal from SEFA 1.1			216,214	732,391	83,080	724,334	10,038	734,628	
TOTAL FEDERAL AWARDS			265,566	821,239	144,067	801,547	10,038	816,521	

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

The accompanying notes are an integral part of this schedule.

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

17-053-0900-17
PONTIAC TOWNSHIP HIGH SCHOOL DISTRICT 90
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2009

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)			
U.S. DEPARTMENT OF EDUCATION - Passed Through the Illinois State Board of Education									
Title I - Low Income	84.010A	08-4300-00	62,568		62,568			62,568	62,568
Title I - Low Income	84.010A	09-4300-00	25,226	70,861		72,786	10,038		96,087
Special Education - I.D.E.A. - Room & Board	84.027A	08-4625-00	72,493	15,698					N/A
Title IV - Safe & Drug Free Schools - Formula	84.186A	08-4400-00	2,634		2,634			2,634	2,863
Title IV - Safe & Drug Free Schools - Formula	84.186A	09-4400-00	229	2,338		1,925		1,925	2,567
ARRA - General State Aid (M)	84.394A	08-4850-00		623,033		623,033		623,033	N/A
Title II - Teacher Quality	84.367A	08-4932-00	40,108		16,959			16,959	32,203
Title II - Teacher Quality	84.367A	09-4932-00	12,024	19,703		26,080		26,080	32,621
Technology - Enhancing Education - Formula	84.318X	08-4971-00	919		919			919	932
Technology - Enhancing Education - Formula	84.318X	09-4971-00	13	758		510		510	784
TOTAL U.S. DEPARTMENT OF EDUCATION			216,214	732,391	83,080	724,334	10,038	734,628	230,625

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

17-053-0900-17
PONTIAC TOWNSHIP HIGH SCHOOL DISTRICT 90
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2009

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Pontiac Township High School District 90 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: Subrecipients⁶

Of the federal expenditures presented in the schedule, Pontiac Township High School District 90 provided federal awards to subrecipients as follows:

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

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

⁶ 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

PONTIAC TOWNSHIP HIGH SCHOOL DISTRICT 90
17-053-0900-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2009

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? YES X 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, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.394A	ARRA - General State Aid

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000.00

Auditee qualified as low-risk auditee? YES X NO

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

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

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

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

PONTIAC TOWNSHIP HIGH SCHOOL DISTRICT 90
17-053-0900-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2009

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 09-01 2. **THIS FINDING IS:** New Repeat from Prior Year?
 Year originally reported? 2008

3. Criteria or specific requirement

Segregation of duties is a basic, key internal control used to ensure that errors or irregularities are prevented or detected on a timely basis by employees in the normal course of their duties.

4. Condition

There is a general lack of segregation of various incompatible accounting duties are assigned to one person. Personnel charged with receiving funds are also responsible for recording them. In addition, personnel responsible for maintaining payroll programs, employee master files, processing payroll, preparing checks and direct deposits, also issues checks and direct deposits

5. Context¹²

Segregation of duties provides two benefits, a deliberate fraud is more difficult because it requires collusion of two or more persons, and it is much more likely that innocent errors will be found.

6. Effect

Because of the lack of segregation of duties, errors or irregularities may occur and not be detected on a timely basis by employees in the normal course of business.

7. Cause

The District offices have a limited number of personnel available to involve in segregating incompatible duties.

8. Recommendation

We recommend that the District's administration review the cost/benefit of changing responsibilities to reduce or eliminate performance of incompatible duties by individuals without a timely review of the work performed and implement those procedures identified as beneficial to the District's internal controls.

9. Management's response¹³

Due to the small size of our unit office, it is not possible to achieve a complete separation of incompatible duties and procedures. We would have to add more personnel, which is not warranted based on the workload.

For ISBE Review

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

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

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

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

PONTIAC TOWNSHIP HIGH SCHOOL DISTRICT 90
17-053-0900-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2009

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 09-02 2. **THIS FINDING IS:** New Repeat from Prior Year?
Year originally reported? 2008

3. Criteria or specific requirement

Internal control over financial reporting requires the District to have an employee or professional services contractor independent of the auditor who possesses the skill, knowledge, and experience to determine if all professional standards regarding financial statement presentation and disclosures applicable to financial reporting are met.

4. Condition

The District does not have an employee or professional services contractor independent of the auditor who possesses the skill, knowledge, and experience to determine if all professional standards regarding financial statement presentation and disclosures applicable to financial reporting are met.

5. Context¹²

A professional standard regarding internal control over financial reporting would require the District to prepare its financial statements without assistance from the auditor.

6. Effect

The District would have to employ an independent contractor or add personnel with professional experience necessary to prepare its financial statements independent of the auditor.

7. Cause

The District was not aware that employing the auditor to assist in the preparation of its financial statements would result in a significant deficiency.

8. Recommendation

We recommend the District evaluate the cost/benefit of hiring an independent third party to assist in preparing its financial statements independent of the auditor, who currently assists in their preparation.

9. Management's response¹³

The District would need to employ a third party independent of the auditor to prepare the financial statements. We do not believe this would be cost beneficial for the District.

For ISBE Review

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

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

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

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

PONTIAC TOWNSHIP HIGH SCHOOL DISTRICT 90
17-053-0900-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2009

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

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

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding.
¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
¹⁷ See footnote 12.

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

PONTIAC TOWNSHIP HIGH SCHOOL DISTRICT 90
17-053-0900-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2009

Finding Number

Condition

Current Status²⁰

NONE

[If there are no prior year audit findings, please submit schedule and indicate NONE]

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

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

²⁰ Current Status should include one of the following:

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

PONTIAC TOWNSHIP HIGH SCHOOL DISTRICT 90
17-053-0900-17
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2009

Corrective Action Plan

Finding No.: _____ N/A _____

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [person responsible for implementation]

Management Response: [if applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believes that corrective action is unnecessary.]

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