

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>School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number: 14-016-0390-02</p> <p>County Name: Cook</p> <p>Name of School District/Joint Agreement: Wilmette Public Schools District 39</p> <p>Address: 615 Locust Road</p> <p>City: Wilmette</p> <p>Email Address:</p> <p>Zip Code: 60091</p>	<p>Accounting Basis:</p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p> <p>Filing Status: <u>Submit electronic AFR directly to ISBE</u></p> <p>Click on the Link to Submit: www.isbe.net/sfms/af/fr.htm</p>	<p>Certified Public Accountant Information</p> <p>Name of Auditing Firm: Baker Tilly Virchow Krause, LLP</p> <p>Name of Audit Supervisor: James White</p> <p>Address: 1301 West 22nd Street, Suite 400</p> <p>City: Oak Brook State: IL Zip Code: 60523</p> <p>Phone Number: (630) 990-3131 Fax Number: (630) 990-0039</p> <p>IL Registration Number: 066-004260</p> <p>Email Address: james.white@bakertilly.com</p>
<p>Annual Financial Report Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>	<p>A-133 Single Audit Status:</p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any findings issued?</p>	<p>ISBE Use Only</p>
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p> <p>District Superintendent/Administrator Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone: Fax Number:</p> <p>Signature & Date:</p>	<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p> <p>Township Treasurer Name (type or print)</p> <p>Email Address:</p> <p>Telephone: Fax Number:</p> <p>Signature & Date:</p>	<p><input type="checkbox"/> Reviewed by Regional Superintendent</p> <p>Regional Superintendent Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone: Fax Number:</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)

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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: 10/1/91
mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

18. The Student Activity Funds have been audited in relation to the financial statements taken as a whole.

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	FINANCIAL PROFILE INFORMATION													
2														
3	<i>Required to be completed for School Districts only.</i>													
4														
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7	Tax Year 2008		Equalized Assessed Valuation (EAV):				2,056,689,652							
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):	0.013838	+	0.001895	+	0.000056	=	0.015789					0.000000	
11														
12														
13	B. Results of Operations *													
14														
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance							
16	40,543,460		44,411,312		(3,867,852)		0							
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
18														
19														
20	C. Short-Term Debt **													
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates					
22	0		0		0		0		0					
23	Other		Total											
24	0		0											
25	** The numbers shown are the sum of entries on Page 25													
26														
27														
28	D. Long-Term Debt													
29	Check the applicable box for long-term debt allowance by type of district.													
30														
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,				141,911,586								
32	<input type="checkbox"/>	b. 13.8% for unit districts.												
33														
34	Long-Term Debt Outstanding:													
35														
36	c. Bond Principal:				511		16,160,000							
37	d. Other Long-Term Debt:				590		0							
38	e. Total Long-Term Debt Outstanding:.....						16,160,000							
39														
40														
41	E. Material Impact on Financial Position													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
43	Attach sheets as needed explaining each item checked.													
44														
45	<input type="checkbox"/>	Pending Litigation												
46	<input type="checkbox"/>	Material Decrease in EAV												
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment												
48	<input type="checkbox"/>	Adverse Arbitration Ruling												
49	<input type="checkbox"/>	Passage of Referendum												
50	<input type="checkbox"/>	Taxes Filed Under Protest												
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)												
53														
54	Comments:													
55														
56														
57														
58														
59														

	A	B	C	D	E	F	H	I	K	L	M	N	O	Q	R
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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: Wilmette Public Schools District 39
District Code: 14-016-0390-02
County Name: Cook

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)	17,462,242.00	0.431	Weight	0.35
Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40, & 70	40,543,460.00		Value	1.40
					**
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	3
Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20 & 40	44,411,312.00	1.095	Adjustment	0
Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40 & 70	40,543,460.00		Weight	0.35
Possible Adjustment:				Value	1.05
					**
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, L4 & L5)	Funds 10, 20 40 & 70	20,257,976.00	164.21	Weight	0.10
Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20, 40 divided by 360	123,364.76		Value	0.30
					**
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)	27,602,111.98		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long Term Debt Outstanding (P3, L38)		16,160,000.00	88.61	Weight	0.10
Total Long-Term Debt Allowed (P3, L21)		141,911,585.99		Value	0.40

Total Profile Score: 3.55 *

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**

	A	B	L	M	N	O
1			Account Groups			
2	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt	
3	CURRENT ASSETS (100)					
4	Cash (Accounts 111 through 115) ¹		156,190			
5	Investments	120	0			
6	Taxes Receivable	130				
7	Interfund Receivables	140				
8	Intergovernmental Accounts Receivable	150				
9	Other Receivables	160	0			
10	Inventory	170	0			
11	Prepaid Items	180	0			
12	Other Current Assets (Describe & Itemize)	190	0			
13	Total Current Assets		156,190			
14	CAPITAL ASSETS (200)					
15	Works of Art & Historical Treasures	210		0		
16	Land	220		610,765		
17	Building & Building Improvements	230		50,379,939		
18	Site Improvements & Infrastructure	240		1,705,145		
19	Capitalized Equipment	250		6,661,951		
20	Construction in Progress	260		578,045		
21	Amount Available in Debt Service Funds	340			1,331,877	
22	Amount to be Provided for Payment on Bonds	350			14,828,123	
23	Total Capital Assets			59,935,845	16,160,000	
24	CURRENT LIABILITIES (400)					
25	Interfund Payables	410				
26	Intergovernmental Accounts Payable	420				
27	Other Payables	430				
28	Contracts Payable	440				
29	Loans Payable	460				
30	Salaries & Benefits Payable	470				
31	Payroll Deductions & Withholdings	480				
32	Deferred Revenues & Other Current Liabilities	490				
33	Due to Activity Fund Organizations	493	156,190			
34	Total Current Liabilities		156,190			
35	LONG-TERM LIABILITIES (500)					
36	Bonds Payable	511			16,160,000	
37	Other Long-Term Liabilities	590				
38	Total Long-Term Liabilities				16,160,000	
39	Reserved Fund Balance	714	0			
40	Unreserved Fund balance	730	0			
41	Investment in General Fixed Assets			59,935,845		
42	Total Liabilities and Fund Balance		156,190	59,935,845	16,160,000	
43						

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
44	OTHER USES OF FUNDS (8000)										
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund	8110							400,000		
47	Transfer of Working Cash Fund Interest	8120							0		
48	Transfer Among Funds	8130	0	0		0					
49	Transfer of Interest	8140	48,988	29,525	0	0	0	0		0	
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0
53	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400	0	0				0			
54	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500	0	0				0			
55	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600	0	0							
56	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700	0	0							
57	Transfer to Capital Projects Fund	8800	0	0							
58	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
59	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	802,300
60	Total Other Uses of Funds		48,988	29,525	0	0	0	0	400,000	0	802,300
61	Total Other Sources/Uses of Funds ⁸		351,012	(27,325)	880,813	0	0	0	(400,000)	0	(802,300)
62	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(3,157,742)	(716,966)	72,673	19,121	2,896	0	(88,578)	(1,690)	(1,494,787)
63	Fund Balances - July 1, 2008		17,058,904	2,750,760	1,259,204	549,640	(20,419)	0	1,064,626	0	4,098,733
64	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
65	Fund Balances - June 30, 2009		13,901,162	2,033,794	1,331,877	568,761	(17,523)	0	976,048	(1,690)	2,603,946

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		26,812,068	3,802,425	1,306,394	166,939	553,833	0	281,499	705,905	731,328
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	297,613	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					710,142				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		27,109,681	3,802,425	1,306,394	166,939	1,263,975	0	281,499	705,905	731,328
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	398,103	0	0	0	81,282	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		398,103	0	0	0	81,282	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	69,134								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	162,468								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	157,953								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		389,555								
41	TRANSPORTATION FEES										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				539,068					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				18,200					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				10,220					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
149	TRANSPORTATION										
150	Transportation - Regular/Vocational	3500	0	0		4,618	0				
151	Transportation - Special Education	3510	0	0		203,330	0				
152	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
153	Total Transportation		0	0		207,948	0				
154	Learning Improvement - Change Grants	3610	0								
155	Scientific Literacy	3660	0	0		0	0				
156	Truant Alternative/Optional Education	3695	0			0	0				
157	Early Childhood - Block Grant	3705	0	0		0	0				
158	Reading Improvement Block Grant	3715	127,672			0	0				
159	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
160	Continued Reading Improvement Block Grant	3725	0			0	0				
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	121,246	0	0	0	0	0			0
165	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Construction	3920		0				0			
169	School Infrastructure - Maintenance	3925		0							0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	67,668	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		2,259,867	0	0	207,948	0	0	0	0	0
172	Total Receipts from State Sources	3000	3,265,857	0	0	207,948	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural & Low Income Schools	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up	4200	0				0				
193	National School Lunch Program	4210	0				0				
194	Special Milk Program	4215	43,780				0				
195	School Breakfast Program	4220	0				0				
196	Summer Food Service Admin/Program	4225	0				0				
197	Child Care Commodity/SFS 13-Adult Day Care	4226	0				0				
198	Food Service - Other (Describe & Itemize)	4299	0				0				
199	Total Food Service		43,780				0				
200	TITLE I										
201	Title I - Low Income	4300	252,921	0		0	0				
202	Title I - Low Income - Neglected, Private	4305	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
203	Title I - Comprehensive School Reform	4332	0	0		0	0				
204	Title I - Reading First	4334	0	0		0	0				
205	Title I - Even Start	4335	0	0		0	0				
206	Title I - Reading First SEA Funds	4337	0	0		0	0				
207	Title I - Migrant Education	4340	0	0		0	0				
208	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
209	Total Title I		252,921	0		0	0				
210	TITLE IV										
211	Title IV - Safe & Drug Free Schools - Formula	4400	7,114	0		0	0				
212	Title IV - 21st Century	4421	0	0		0	0				
213	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
214	Total Title IV		7,114	0		0	0				
215	FEDERAL - SPECIAL EDUCATION										
216	Fed - Spec Education - Preschool Flow-Through	4600	35,113	0		0	0				
217	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
218	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	760,207	0		0	0				
219	Fed - Spec Education - IDEA - Room & Board	4625	150,501	0		0	0				
220	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
221	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
222	Total Federal - Special Education		945,821	0		0	0				
223	CTE - PERKINS										
224	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
225	CTE - Other (Describe & Itemize)	4799	0	0			0				
226	Total CTE - Perkins		0	0			0				
227	Federal - Adult Education	4810	0	0			0				
228	General State Aid - Education Stabilization	4850	297,401	0	0	0	0	0		0	0
229	Title I - Low Income	4851	0	0		0	0				
230	Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
231	Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
232	Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
233	Title I - School Improvement (Part G)	4855	0	0	0	0	0	0		0	0
234	IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
235	IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
236	Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
237	Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
238	McKinney - Vento Homeless Education	4862	0	0		0	0				
239	Child Nutrition Equipment Assistance	4863	0	0							
240	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
241	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
242	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
243	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
244	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
245	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
246	Other ARRA Funds - I	4870	0	0	0	0	0	0		0	0
247	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
248	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
249	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
250	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
251	Other ARRA Funds VI	4875	0	0	0	0	0	0		0	0
252	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
253	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
254	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
255	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
256	Other ARRA Funds XI	4880	0	0	0	0	0	0		0	0
257	Total Stimulus Programs		297,401	0	0	0	0	0		0	0
258	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
259	Emergency Immigrant Assistance	4905	22,275			0	0				
260	Title III - English Language Acquisition	4909	13,920			0	0				
261	Learn & Serve America	4910	0			0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
262	McKinney Education for Homeless Children	4920	0	0		0	0				
263	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
264	Title II - Teacher Quality	4932	63,176	0		0	0				
265	Federal Charter Schools	4960	0	0		0	0				
266	Medicaid Matching Funds - Administrative Outreach	4991	19,846	0		0	0				
267	Medicaid Matching Funds - Fee-for-Service Program	4992	5,254	0		0	0				
268	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	808	0		0	0	0			0
269	Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		1,672,316	0		0	0	0		0	0
270	Total Receipts/Revenues from Federal Sources	4000	1,672,316	0	0	0	0	0	0	0	0
271	Total Direct Receipts/Revenues		35,369,479	3,898,450	1,340,817	964,109	1,345,639	0	311,422	706,083	763,573

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	15,471,301	1,743,444	71,366	558,198	296,443	0	31,492	0	18,172,244	21,598,651
6	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	124,336
7	Special Education Programs (Functions 1200-1220)	1200	6,088,649	422,930	71,131	45,489	178,379	200	1,299	0	6,808,077	6,664,328
8	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
9	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
10	Remedial and Support Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
12	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
13	Interscholastic Programs	1500	70,054	180	7,160	14,593	0	0	0	0	91,987	68,431
14	Summer School Programs	1600	315,919	1,094	732	19,319	0	37,672	0	0	374,736	361,225
15	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
16	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
17	Bilingual Programs	1800	206,758	11,165	255	16,845	0	0	0	0	235,023	316,783
18	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
19	Pre-K Programs - Private Tuition	1910						0			0	0
20	Regular K-12 Programs - Private Tuition	1911						0			0	0
21	Special Education Programs K-12 - Private Tuition	1912						0			0	0
22	Special Education Programs Pre-K - Tuition	1913						0			0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
25	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
26	CTE Programs - Private Tuition	1917						0			0	0
27	Interscholastic Programs - Private Tuition	1918						0			0	0
28	Summer School Programs - Private Tuition	1919						0			0	0
29	Gifted Programs - Private Tuition	1920						0			0	0
30	Bilingual Programs - Private Tuition	1921						0			0	0
31	Truants Alternative/Optional Ed Programs - Private Tuition	1922						0			0	0
32	Total Instruction ¹⁰	1000	22,152,681	2,178,813	150,644	654,444	474,822	37,872	32,791	0	25,682,067	29,133,754
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	721,877	48,536	1,292	2,552	0	0	0	0	774,257	746,233
36	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
37	Health Services	2130	199,984	18,996	943	6,577	0	0	0	0	226,500	242,865
38	Psychological Services	2140	355,786	48,771	1,076	6,714	0	0	0	0	412,347	431,796
39	Speech Pathology & Audiology Services	2150	546,571	76,251	2,269	5,378	0	0	0	0	630,469	669,684
40	Other Support Services - Pupils (Describe & Itemize)	2190	254,240	23,105	57,327	6,994	0	0	0	0	341,666	386,321
41	Total Support Services - Pupils	2100	2,078,458	215,659	62,907	28,215	0	0	0	0	2,385,239	2,476,899
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	6,272	44	84,177	2,267	0	0	0	0	92,760	77,712
44	Educational Media Services	2220	797,714	45,434	43,975	89,648	2,987	806	0	0	980,564	890,347
45	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
46	Total Support Services - Instructional Staff	2200	803,986	45,478	128,152	91,915	2,987	806	0	0	1,073,324	968,059
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310	47,580	49	350,991	21,527	0	15,064	0	0	435,211	315,710
49	Executive Administration Services	2320	283,579	15,904	5,713	3,384	0	19,298	0	0	327,878	338,254
50	Special Area Administration Services	2330	162,954	15,097	4,627	3,988	0	736	0	0	187,402	173,005
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
52	Total Support Services - General Administration	2300	494,113	31,050	361,331	28,899	0	35,098	0	0	950,491	826,969
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	1,294,536	158,927	27,466	82,007	0	4,864	1,097	0	1,568,897	1,644,674
55	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
56	Total Support Services - School Administration	2400	1,294,536	158,927	27,466	82,007	0	4,864	1,097	0	1,568,897	1,644,674
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510	138,649	41,812	7,449	7,821	0	4,470	0	0	200,201	175,703
59	Fiscal Services	2520	193,216	23,303	131,439	0	8,284	55,642	4,519	0	416,403	286,501
60	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
62	Food Services	2560	720,553	68,501	17,300	874,204	0	0	0	0	1,680,558	1,664,741
63	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
64	Total Support Services - Business	2500	1,052,418	133,616	156,188	882,025	8,284	60,112	4,519	0	2,297,162	2,126,945

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
65	SUPPORT SERVICES - CENTRAL											
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	533,825	39,422	58,735	221,232	79,126	1,125	0	0	933,465	1,186,314
68	Information Services	2630	0	0	237,489	6,187	0	0	0	0	243,676	253,500
69	Staff Services	2640	590,007	23,920	52,767	8,936	5,478	1,409	685	0	683,202	443,225
70	Data Processing Services	2660	323,650	29,968	153,023	96,157	873,157	0	0	0	1,475,955	1,417,159
71	Total Support Services - Central	2600	1,447,482	93,310	502,014	332,512	957,761	2,534	685	0	3,336,298	3,300,198
72	Other Support Services (Describe & Itemize)	2900	74	600,157	3,373	11,928	20,624	0	0	0	636,156	547,500
73	Total Support Services	2000	7,171,067	1,278,197	1,241,431	1,457,501	989,656	103,414	6,301	0	12,247,567	11,891,244
74	COMMUNITY SERVICES (ED)	3000	66,574	116	1,172	9,771	0	0	0	0	77,633	79,666
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110			0			0			0	0
78	Payments for Special Education Programs	4120			0			0			0	0
79	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
80	Payments for CTE Programs	4140			0			0			0	0
81	Payments for Community College Programs	4170			0			0			0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
83	Total Payments to Dist & Other Govt Units (In-State)	4100			0			0			0	0
84	Payments for Regular Programs - Tuition	4210						75,570			75,570	67,000
85	Payments for Special Education Programs - Tuition	4220						795,396			795,396	601,600
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
87	Payments for CTE Programs - Tuition	4240						0			0	0
88	Payments for Community College Programs - Tuition	4270						0			0	0
89	Payments for Other Programs - Tuition	4280						0			0	0
90	Other Payments to In-State Govt Units	4290						0			0	0
91	Total Payments to Other District & Govt Units -Tuition (In State)	4200						870,966			870,966	668,600
92	Payments for Regular Programs - Transfers	4310						0			0	0
93	Payments for Special Education Programs - Transfers	4320						0			0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
95	Payments for CTE Programs - Transfers	4340						0			0	0
96	Payments for Community College Program - Transfers	4370						0			0	0
97	Payments for Other Programs - Transfers	4380						0			0	0
98	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0	0
101	Total Payments to Other District & Govt Units	4000			0			870,966			870,966	668,600
102	DEBT SERVICES (ED)											
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
104	Tax Anticipation Warrants	5110						0			0	0
105	Tax Anticipation Notes	5120						0			0	0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
107	State Aid Anticipation Certificates	5140						0			0	0
108	Other Interest on Short-Term Debt	5150						0			0	0
109	Total Interest on Short-Term Debt	5100						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200						0			0	0
111	Total Debt Services	5000						0			0	0
112	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
113	Total Direct Disbursements/Expenditures		29,390,322	3,457,126	1,393,247	2,121,716	1,464,478	1,012,252	39,092	0	38,878,233	41,773,264
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,508,754)	
115												
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
117	SUPPORT SERVICES (O&M)											
118	SUPPORT SERVICES - PUPILS											
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
120	SUPPORT SERVICES - BUSINESS											
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	13,210	0	612,046	0	0	0	625,256	830,609
123	Operation & Maintenance of Plant Services	2540	1,776,084	191,034	818,393	1,098,009	77,725	0	1,590	0	3,962,835	3,824,229
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0	0	0	0	0	0
126	Total Support Services - Business	2500	1,776,084	191,034	831,603	1,098,009	689,771	0	1,590	0	4,588,091	4,654,838
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
128	Total Support Services	2000	1,776,084	191,034	831,603	1,098,009	689,771	0	1,590	0	4,588,091	4,654,838
129	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
132	Payments for Special Education Programs	4120			0			0			0	0
133	Payments for CTE Programs	4140			0			0			0	0
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
135	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
137	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
138	DEBT SERVICES (O&M)	5000										
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
140	Tax Anticipation Warrants	5110						0			0	0
141	Tax Anticipation Notes	5120						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	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
1												
2												
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
143	State Aid Anticipation Certificates	5140						0			0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
146	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
147	Total Debt Services	5000						0			0	0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
149	Total Direct Disbursements/Expenditures		1,776,084	191,034	831,603	1,098,009	689,771	0	1,590	0	4,588,091	4,654,838
150	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										(689,641)	
151												
152	30 - DEBT SERVICES (DS)											
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
154	DEBT SERVICES (DS)	5000										
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
156	Tax Anticipation Warrants	5110						0			0	0
157	Tax Anticipation Notes	5120						0			0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
159	State Aid Anticipation Certificates	5140						0			0	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
161	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						743,826			743,826	0
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300										
163	DEBT (Lease/Purchase Principal Retired) ¹¹							1,405,131			1,405,131	2,151,872
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	0
165	Total Debt Services	5000			0			2,148,957			2,148,957	2,151,872
166	PROVISION FOR CONTINGENCIES (DS)	6000										0
167	Total Disbursements/ Expenditures				0			2,148,957			2,148,957	2,151,872
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(808,140)	
169												
170	40 - TRANSPORTATION FUND (TR)											
171	SUPPORT SERVICES (TR)											
172	SUPPORT SERVICES - PUPILS											
173	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
174	SUPPORT SERVICES - BUSINESS											
175	Pupil Transportation Services	2550	439,020	15,899	292,955	51,185	145,588	341	0	0	944,988	1,021,221
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	Total Support Services	2000	439,020	15,899	292,955	51,185	145,588	341	0	0	944,988	1,021,221
178	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
180	PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
181	Payments for Regular Programs	4110			0			0			0	0
182	Payments for Special Education Programs	4120			0			0			0	0
183	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
184	Payments for CTE Programs	4140			0			0			0	0
185	Payments for Community College Programs	4170			0			0			0	0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
187	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	DEBT SERVICES (TR)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110						0			0	0
193	Tax Anticipation Notes	5120						0			0	0
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
195	State Aid Anticipation Certificates	5140						0			0	0
196	Other (Describe & Itemize)	5150						0			0	0
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM											
199	DEBT (Lease/Purchase Principal Retired) ¹¹							0			0	0
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)											
203	Total Disbursements/ Expenditures	6000	439,020	15,899	292,955	51,185	145,588	341	0	0	944,988	1,021,221
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
205											19,121	
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		285,082							285,082	243,608
209	Pre-K Programs	1125		0							0	0
210	Special Education Programs (Functions 1200-1220)	1200		249,314							249,314	295,384
211	Special Education Programs - Pre-K	1225		0							0	0
212	Remedial and Supplemental Programs - K-12	1250		0							0	0
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		0							0	0
215	CTE Programs	1400		0							0	0
216	Interscholastic Programs	1500		1,234							1,234	1,319
217	Summer School Programs	1600		11,625							11,625	11,037
218	Gifted Programs	1650		0							0	0
219	Driver's Education Programs	1700		0							0	0
220	Bilingual Programs	1800		8,565							8,565	8,812
221	Truants' Alternative & Optional Programs	1900		0							0	0
222	Total Instruction	1000		555,820							555,820	560,160
223	SUPPORT SERVICES (MR/SS)											
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		12,543							12,543	8,359
226	Guidance Services	2120		0							0	0
227	Health Services	2130		39,193							39,193	29,749
228	Psychological Services	2140		0							0	5,081
229	Speech Pathology & Audiology Services	2150		0							0	6,419
230	Other Support Services - Pupils (Describe & Itemize)	2190		45,208							45,208	50,687
231	Total Support Services - Pupils	2100		96,944							96,944	100,295
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		0							0	55
234	Educational Media Services	2220		51,789							51,789	36,891
235	Assessment & Testing	2230		0							0	0
236	Total Support Services - Instructional Staff	2200		51,789							51,789	36,946

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
237	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310		4,311							4,311	199
239	Executive Administration Services	2320		11,304							11,304	14,359
240	Service Area Administrative Services	2330		7,791							7,791	7,213
241	Claims Paid from Self Insurance Fund	2361		0							0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
243	Unemployment Insurance Payments	2363		0							0	0
244	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
245	Risk Management and Claims Services Payments	2365		0							0	0
246	Judgment and Settlements	2366		0							0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
248	Reciprocal Insurance Payments	2368		0							0	0
249	Legal Services	2369		0							0	0
250	Total Support Services - General Administration	2300		23,406							23,406	21,771
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		60,187							60,187	65,795
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
254	Total Support Services - School Administration	2400		60,187							60,187	65,795
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		8,395							8,395	8,744
257	Fiscal Services	2520		54,422							54,422	39,976
258	Facilities Acquisition & Construction Services	2530		0							0	0
259	Operation & Maintenance of Plant Services	2540		256,101							256,101	278,444
260	Pupil Transportation Services	2550		54,167							54,167	63,604
261	Food Services	2560		64,470							64,470	62,892
262	Internal Services	2570		0							0	0
263	Total Support Services - Business	2500		437,555							437,555	453,660
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610		0							0	0
266	Planning, Research, Development, & Evaluation Services	2620		14,143							14,143	10,438
267	Information Services	2630		0							0	0
268	Staff Services	2640		56,478							56,478	20,507
269	Data Processing Services	2660		39,122							39,122	36,573
270	Total Support Services - Central	2600		109,743							109,743	67,518
271	Other Support Services (Describe & Itemize)	2900		0							0	0
272	Total Support Services	2000		779,624							779,624	745,985
273	COMMUNITY SERVICES (MR/SS)											
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275	Payments for Special Education Programs	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	0
277	Total Payments to Other Dist & Govt Units	4000		0							0	0
278	DEBT SERVICES (MR/SS)											
279	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
280	Tax Anticipation Warrants	5110						0			0	0
281	Tax Anticipation Notes	5120						0			0	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
283	State Aid Anticipation Certificates	5140						0			0	0
284	Other (Describe & Itemize)	5150						0			0	0
285	Total Debt Services - Interest	5000						0			0	0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
287	Total Disbursements/Expenditures			1,342,743				0			1,342,743	1,312,534
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,896	
289												
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
295	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
296	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
297	PAYMENTS TO OTHER GOVT UNITS (In-State)											
298	Payments to Other Govt Units (In-State)	4100			0			0			0	0
299	Payments for Special Education Programs	4120			0			0			0	0
300	Payments for CTE Programs	4140			0			0			0	0
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
302	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
303	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
304	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
306												
307	70 - WORKING CASH (WC)											
308												
309	80 - TORT FUND (TF)											
310	SUPPORT SERVICES - GENERAL ADMINISTRATION											
311	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	0	0	0	0	0	0	0	0
313	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	454,829	0	0	0	0	0	454,829	365,000
315	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
316	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	251,244	1,700	0	0	0	0	0	0	252,944	282,566
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
320	Total Support Services - General Administration	2000	251,244	1,700	454,829	0	0	0	0	0	707,773	647,566
321	DEBT SERVICES (TF)	5000										
322	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
323	Tax Anticipation Warrants	5110						0			0	0
324	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	District's Accounting Basis is ACCRUAL		---RECEIPTS---	DISBURSEMENTS								
2			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2008		0									
5	General State Aid	4850	297,401	297,401								297,401
6	Title I Low Income	4851	0									0
7	Title I Neglected - Private	4852	0									0
8	Title I Delinquent - Private	4853	0									0
9	Title I School Improvement (Part A)	4854	0									0
10	Title I School Improvement (Part G)	4855	0									0
11	IDEA Part B Preschool	4856	0									0
12	IDEA Part B Flow Through	4857	0									0
13	Title II D Technology Formula	4860	0									0
14	Title II D Technology Competitive	4861	0									0
15	McKenney - Vento Homeless Education	4862	0									0
16	Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA Other I	4870	0									0
24	ARRA Other II	4871	0									0
25	ARRA Other III	4872	0									0
26	ARRA Other IV	4873	0									0
27	ARRA Other V	4874	0									0
28	ARRA Other VI	4875	0									0
29	ARRA Other VII	4876	0									0
30	ARRA Other VIII	4877	0									0
31	ARRA Other IX	4878	0									0
32	ARRA Other X	4879	0									0
33	ARRA Other XI	4880	0									0
34	Total ARRA Programs		297,401	297,401	0	0	0	0	0	0		297,401
35	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:

	A	B	C	D	E	F	G
1	SCHEDULE OF AD VALOREM TAX RECEIPTS						
2	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)	Total Estimated Taxes (from the 2008 Levy)	Estimated Taxes Due (from the 2008 Levy)	
3				(Column B - C)		(Column E - C)	
4	Educational	26,812,068	13,035,088	13,776,980	28,460,000	15,424,912	
5	Operations & Maintenance	3,802,425	1,780,768	2,021,657	3,898,128	2,117,360	
6	Debt Services **	1,306,394	615,764	690,630	1,344,114	728,350	
7	Transportation	166,939	52,877	114,062	116,061	63,184	
8	Municipal Retirement/Social Security	553,833	298,500	255,333	650,000	351,500	
9	Capital Improvements	0	0	0	0	0	
10	Working Cash	281,499	0	281,499	1	1	
11	Tort Immunity	705,905	342,849	363,056	750,000	407,151	
12	Fire Prevention & Safety	731,328	342,849	388,479	750,000	407,151	
13	Leasing Levy	0	0	0	0	0	
14	Special Education	297,613	141,575	156,038	310,000	168,425	
15	Area Vocational Construction	0	0	0	0	0	
16	Social Security/Medicare Only	710,142	446,898	263,244	975,000	528,102	
17	Summer School	0	0	0	0	0	
18	Other (Describe & Itemize)	0	0	0	0	0	
19	Totals	35,368,146	17,057,168	18,310,978	37,253,304	20,196,136	
20							
21							
22							
23							

* The formulas in column B are unprotected to be overridden when reporting on an 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**

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES ANALYSIS OF CHANGES IN CASH BASIS FUND BALANCE					SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a							
2	Description	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction								
3	Cash Basis Fund Balance as of July 1, 2008												
4	RECEIPTS:												
5	Ad Valorem Taxes Received by District	1, 2, 4 or 5-1100		297,613	0								
6	Earnings on Investments	1, 2, 4, 5 or 6-1500											
7	Sale of Bonds	1, 2, 4 or 6-7200											
8	Other Receipts from Local Sources (Describe & Itemize)	--											
9	Federal Impact Aid	4001											
10	Total Receipts		0	297,613	0								
11	Total Amount Available (L3 + L10)		0	297,613	0								
12	DISBURSEMENTS:												
13	Special Education	1 or 5-1200		297,613									
14	Facilities Acquisition & Construction Services	2 or 6-2530											
15	Tort Immunity	--											
16	Other Disbursements (Describe & Itemize)	--											
17	Payments to Other Districts & Govt Units	1,2, 4 or 6-4000											
18	Total Disbursements		0	297,613	0								
19	Ending Cash Basis Fund Balance as of June 30, 2009 (L11 - L18)												
20			0	0	0								
21	^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.												
22													
23													

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

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4						
5	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
6						
7	OPERATING EXPENSE PER PUPIL					
8	EXPENDITURES:					
9	ED	Expenditures 15-22, L113		Total Expenditures	\$	38,878,233
10	O&M	Expenditures 15-22, L149		Total Expenditures		4,588,091
11	DS	Expenditures 15-22, L167		Total Expenditures		2,148,957
12	TR	Expenditures 15-22, L203		Total Expenditures		944,988
13	MR/SS	Expenditures 15-22, L287		Total Expenditures		1,342,743
14	TORT	Expenditures 15-22, L328		Total Expenditures		707,773
15				Total Expenditures	\$	48,610,785
16						
17	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18						
19	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
20	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		10,220
21	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
22	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
23	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
24	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
26	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
27	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
28	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
29	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
30	O&M	Revenues 9-14, L147, Col D	3410	Adult Ed (from ICCB)		0
31	O&M-TR	Revenues 9-14, L148, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
32	O&M-TR	Revenues 9-14, L216, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
33	O&M-TR	Revenues 9-14, L217, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
34	O&M	Revenues 9-14, L227, Col D	4810	Federal - Adult Education		0
35	ED	Expenditures 15-22, L6, Col K - (G+)	1125	Pre-K Programs		0
36	ED	Expenditures 15-22, L8, Col K - (G+)	1225	Special Education Programs Pre-K		0
37	ED	Expenditures 15-22, L10, Col K - (G+)	1275	Remedial and Support Programs Pre-K		0
38	ED	Expenditures 15-22, L11, Col K - (G+)	1300	Adult/Continuing Education Programs		0
39	ED	Expenditures 15-22, L14, Col K - (G+)	1600	Summer School Programs		374,736
40	ED	Expenditures 15-22, L19, Col K	1910	Pre-K Programs - Private Tuition		0
41	ED	Expenditures 15-22, L20, Col K	1911	Regular K-12 Programs - Private Tuition		0
42	ED	Expenditures 15-22, L21, Col K	1912	Special Education Programs K-12 - Private Tuition		0
43	ED	Expenditures 15-22, L22, Col K	1913	Special Education Programs Pre-K - Tuition		0
44	ED	Expenditures 15-22, L23, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
45	ED	Expenditures 15-22, L24, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
46	ED	Expenditures 15-22, L25, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
47	ED	Expenditures 15-22, L26, Col K	1917	CTE Programs - Private Tuition		0
48	ED	Expenditures 15-22, L27, Col K	1918	Interscholastic Programs - Private Tuition		0
49	ED	Expenditures 15-22, L28, Col K	1919	Summer School Programs - Private Tuition		0
50	ED	Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition		0
51	ED	Expenditures 15-22, L30, Col K	1921	Bilingual Programs - Private Tuition		0
52	ED	Expenditures 15-22, L31, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0
53	ED	Expenditures 15-22, L74, Col K - (G+)	3000	Community Services		77,633
54	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		870,966
55	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		1,464,478
56	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment		39,092
57	O&M	Expenditures 15-22, L129, Col K - (G+)	3000	Community Services		0
58	O&M	Expenditures 15-22, L137, Col K	4000	Total Payments to Other Dist & Govt Units		0
59	O&M	Expenditures 15-22, L149, Col G	-	Capital Outlay		689,771
60	O&M	Expenditures 15-22, L149, Col I	-	Non-Capitalized Equipment		1,590
61	DS	Expenditures 15-22, L153, Col K	4000	Payments to Other Dist & Govt Units		0
62	DS	Expenditures 15-22, L163, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		1,405,131
63	TR	Expenditures 15-22, L178, Col K - (G+)	3000	Community Services		0
64	TR	Expenditures 15-22, L189, Col K	4000	Total Payments to Other Dist & Govt Units		0
65	TR	Expenditures 15-22, L199, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
66	TR	Expenditures 15-22, L203, Col G	-	Capital Outlay		145,588
67	TR	Expenditures 15-22, L203, Col I	-	Non-Capitalized Equipment		0
68	MR/SS	Expenditures 15-22, L209, Col K	1125	Pre-K Programs		0
69	MR/SS	Expenditures 15-22, L211, Col K	1225	Special Education Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L213, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
71	MR/SS	Expenditures 15-22, L214, Col K	1300	Adult/Continuing Education Programs		0
72	MR/SS	Expenditures 15-22, L217, Col K	1600	Summer School Programs		11,625
73	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		7,299
74	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units		0
75						
76				Total Deductions (L19 through L74)	\$	5,098,129
77				Total Operating Expenses (Regular K-12)		43,512,656
78				9 Mo ADA (See the General State Aid Claim for 2008-09 (ISBE 54-33, L12)		3,332.00
79				Estimated OEPP (L77 / L78)	\$	13,059.02
80						

	A	B	C	D	E	F	
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4							
5	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
6							
81	PER CAPITA TUITION CHARGE						
82							
83	LESS OFFSETTING RECEIPTS/REVENUES:						
84	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	539,068	
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		18,200	
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		1,086,217	
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		656,574	
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0	
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0	
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0	
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0	
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0	
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		33,354	
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0	
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L103, Col C,D,E,F,G	1991	Payment from Other Districts		0	
104	ED-O&M-DS-TR-MR/SS-TORT	Revenues 9-14, L105, Col C	1993	Other Local Fees		0	
105	ED-O&M-TR	Revenues 9-14, L130, Col C,D,F	3000	Total Special Education		1,923,913	
106	ED-O&M-MR/SS	Revenues 9-14, L139, Col C,D,G	3200	Total Career and Technical Education		0	
107	ED-MR/SS	Revenues 9-14, L143, Col C,G	3300	Total Bilingual Ed		19,368	
108	ED	Revenues 9-14, L144, Col C	3360	State Free Lunch & Breakfast		0	
109	ED-O&M-MR/SS	Revenues 9-14, L145, Col C,D,G	3365	School Breakfast Initiative		0	
110	ED-O&M	Revenues 9-14, L146, Col C,D	3370	Driver Education		0	
111	ED-O&M-TR-MR/SS	Revenues 9-14, L153, Col C,D,F,G	3500	Total Transportation		207,948	
112	ED	Revenues 9-14, L154, Col C	3610	Learning Improvement - Change Grants		0	
113	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3660	Scientific Literacy		0	
114	ED-TR-MR/SS	Revenues 9-14, L156, Col C,F,G	3695	Truant Alternative/Optional Education		0	
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3715	Reading Improvement Block Grant		127,672	
116	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0	
117	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3725	Continued Reading Improvement Block Grant		0	
118	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0	
119	ED-O&M-TR-MR/SS	Revenues 9-14, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
120	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		121,246	
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0	
123	ED-TR	Revenues 9-14, L166, Col C,F	3815	State Charter Schools		0	
124	O&M	Revenues 9-14, L169, Col D	3925	School Infrastructure - Maintenance		0	
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		67,668	
126	ED	Revenues 9-14, L179, Col C	4045	Head Start (Subtract)		0	
127	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	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L190, Col C,D,F,G	-	Total Title V		0	
129	ED-MR/SS	Revenues 9-14, L199, Col C,G	-	Total Food Service		43,780	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	-	Total Title I		252,921	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	-	Total Title IV		7,114	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L218, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		760,207	
133	ED-O&M-TR-MR/SS	Revenues 9-14, L219, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		150,501	
134	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
135	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
136	ED-O&M-MR/SS	Revenues 9-14, L226, Col C,D,G	4700	Total CTE - Perkins		0	
137	ED,O&M,M/SS	Revenues 9-14, L258, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0	
138	ED-TR-MR/SS	Revenues 9-14, L259, Col C,F,G	4905	Emergency Immigrant Assistance		22,275	
139	ED-TR-MR/SS	Revenues 9-14, L260, Col C,F,G	4909	Title III - English Language Acquisition		13,920	
140	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4910	Learn & Serve America		0	
141	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
142	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
143	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4932	Title II - Teacher Quality		63,176	
144	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4960	Federal Charter Schools		0	
145	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		19,846	
146	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		5,254	
147	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		808	
148							
149	Total Allowance for PCTC Computation (L84 through L147)					\$	6,141,030
150	Net Operating Expense for PCTC Computation (L77 - L149)						37,371,626
151	Total Depreciation Allowance (from page 27, Col I)						1,891,371
152	Total Allowance for PCTC Computation (L150 + L151)						39,262,997
153	9 Mo ADA (from L78)						3,332,00
154	Total Estimated PCTC (L152 / 153)					\$	11,783.61
155							
156							
157	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

	A	B	C	D	E	F	G
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2011						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>						
6	<p>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.</p>						
7	Support Services - Direct Costs (1-2000) and (5-2000)						
8	Direction of Business Support Services (1-2510) and (5-2510)						
9	Fiscal Services (1-2520) and (5-2520)						
10	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
11	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>						
12	Value of Commodities Received for Fiscal Year 2009 <i>(Include the value of commodities when determining if an A-133 is required).</i>						
13	Internal Services (1-2570) and (5-2570)						
14	Staff Services (1-2640) and (5-2640)						
15	Data Processing Services (1-2660) and (5-2660)						
17	SECTION II						
18	Estimated Indirect Cost Rate for Federal Program Year 2011 (Data subject to adjustment for "carry-forward" or "termination benefit" totals)						
20							
22							
23	Instruction	1000		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
24	Support Services:				25,730,274		25,730,274
25	Pupil	2100			2,482,183		2,482,183
26	Instructional Staff	2200			1,122,126		1,122,126
27	General Admin.	2300			1,681,670		1,681,670
28	School Admin	2400			1,627,987		1,627,987
29	Business:						
30	Direction of Business Spt. Srv.	2510	208,596		0	208,596	0
31	Fiscal Services	2520	458,022		0	458,022	0
32	Oper. & Maint. Plant Services	2540			4,139,621	4,139,621	0
33	Pupil Transportation	2550			853,567		853,567
34	Food Services	2560			870,824		870,824
35	Internal Services	2570	0		0	0	0
36	Central:						
37	Direction of Central Spt. Srv.	2610			0		0
38	Plan, Rsrch, Dvlp, Eval. Srv.	2620			868,482		868,482
39	Information Services	2630			243,676		243,676
40	Staff Services	2640	733,517		0	733,517	0
41	Data Processing Services	2660	641,920		0	641,920	0
42	Other:	2900			615,532		615,532
43	Community Services	3000			84,932		84,932
44	Total			2,042,055	40,320,874	6,181,676	36,181,253
45				Restricted Rate		Unrestricted Rate	
46				Col/Row (D44) =	2,042,055	Col/Row (F44) =	6,181,676
47				Col/Row (E44) =	40,320,874	Col/Row (G44) =	36,181,253
48				=	5.06%	=	17.09%
50							
51							

	A	B	C	D	E	F	G	H	I	J	K
1	ILLINOIS STATE BOARD OF EDUCATION										
2	School Business Services Division (N-330)										
3	100 North First Street										
4	Springfield, IL 62777-0001										
5											
6	LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET						School District Name: <u>Wilmette Public Schools District 39</u>				
7	(Section 17-1.5 of the School Code)						RCDT Number: <u>14-016-0390-02</u>				
8											
9											
10											
11											
12			Actual Expenditures, Fiscal Year 2009			Budgeted Expenditures, Fiscal Year 2010					
13			(10)	(20)		(10)	(20)				
14	Description		Funct. No.	Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations & Maintenance Fund	Total		
15	1. Executive Administration Services		2320	327,878		327,878	331,416		331,416		
16	2. Special Area Administration Services		2330	187,402		187,402	212,289		212,289		
17	3. Other Support Services - School Administration		2490	0		0	0		0		
18	4. Direction of Business Support Services		2510	200,201	0	200,201	182,096	0	182,096		
19	5. Internal Services		2570	0		0	0		0		
20	6. Direction of Central Support Services		2610	0		0	0		0		
21	7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0			0		
22	8. Totals			715,481	0	715,481	725,801	0	725,801		
23	9. Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)									1%	
24	CERTIFICATION										
25	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.										
26	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.										
27											
28											
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											

(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?	ACCRUAL
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Were any findings issued?	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: 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).	OK
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).	OK
Total Bond Principal Retired (P18, Col H, L163) must = Debt Service - Bond Principal Retired (P25, Col H, 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 Wilmette Public Schools District 39	RCDT NUMBER 14-016-0390-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)	NAME AND ADDRESS OF AUDIT FIRM Baker Tilly Virchow Krause, LLP 1301 West 22nd Street, Suite 400 Oak Brook IL 60523	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 615 Locust Road Wilmette 60091	E-MAIL ADDRESS james.white@bakertilly.com	
	NAME OF AUDIT SUPERVISOR James White	
	CPA FIRM TELEPHONE NUMBER (630) 990-3131	FAX NUMBER (630) 990-0039

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)

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

**Wilmette Public Schools District 39
14-016-0390-02
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	\$ 1,672,316
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 12		-
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	(5,254)
AFR TOTAL FEDERAL REVENUES:		\$ 1,667,062

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES	\$ 1,667,062
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 1,667,062

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$ 1,667,062
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DIFFERENCE:	\$ -
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14-016-0390-02
Wilmette Public Schools District 39
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)			
US Department of Education:									
Through ISBE:									
Title V - Innovative Programs - Formula - PY08	84.298A	08-4100-00	6,982	0	6,982	0	0	6,982	7,363
Title I - Low Income - PY 08	84.010A	08-4300-00	75,775	0	75,775	0	0	75,775	75,775
Title I - Low Income - PY 09	84.010A	09-4300-00	0	252,921	0	252,921	0	252,921	252,921
Title IV - Safe & Drug Free Schools - Formula - PY08	84.186	08-4400-00	7,640	0	7,640	0	0	7,640	8,110
Title IV - Safe & Drug Free Schools - Formula - PY09	84.186	09-4400-00	0	7,114	0	5,036	0	5,036	7,114
Title II - Teacher Quality - PY 08	84.367A	08-4932-00	66,212	0	66,212	0	0	66,212	67,491
Title II - Teacher Quality - PY 09	84.367A	09-4932-00	0	63,176	0	63,176	0	63,176	63,176
IDEA Pre-Schol Flow Through (M) - PY 08	81.173A	08-4600-00	35,715	0	35,715	0	0	35,715	35,715
IDEA Flow-through (M) - PY 08	84.027	08-4620-00	684,530	0	684,530	0	0	684,530	684,530
IDEA Room and Board (M) - PY 08	84.027A	08-4625-00	0	73,165	0	73,165	0	73,165	N/A
IDEA Room and Board (M) - PY 09	84.027A	09-4625-00	0	77,336	0	77,336	0	77,336	N/A
ARRA - General State Aid - Sec. 18.8 - PY 09	84.394	09-4850-00	0	297,401	0	297,400	0	297,400	N/A
Technology - Enhancing Education - PY08	84.318	08-4971-00	804	0	804	0	0	804	804

• (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.

14-016-0390-02
Wilmette Public Schools District 39
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)			
Technology - Enhancing Education - PY09	84.318	09-4971-00	0	808	0	808	0	808	808
Title III - Immigrant Education Program (IEP) - PY09	84.162	09-4905-00	0	22,275	0	7,304	0	7,304	22,275
Title III - LIPLEP - PY 09	84.365A	09-4909-00	0	13,920	0	13,889	0	13,889	13,920
Total through ISBE:			877,658	808,116	877,658	791,035	0	1,668,693	1,240,002
Through Wilmette Community Special Education Agreement:									
IDEA Pre-Schol Flow Through (M) - PY 09	81.173A	09-4600-00	0	35,113	0	33,892	0	33,892	35,113
IDEA Flow-through (M) - PY 09	84.027	09-4620-00	0	760,207	0	751,254	0	751,254	760,207
Total through Wilmette Community Special Education Agreement:			0	795,320	0	785,146	0	785,146	795,320
Total U.S. Department of Education: (Subtotal)			877,658	1,603,436	877,658	1,576,181	0	2,453,839	2,035,322

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

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- 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.

14-016-0390-02
Wilmette Public Schools District 39
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 Through ISBE:									
Special Milk - PY 08	10.556	08-4215-00	34,138	5,294	34,138	5,294	0	39,432	N/A
Special Milk - PY 09	10.556	09-4215-00	0	38,486	0	38,486	0	38,486	N/A
Total U.S. Department of Agriculture: (Subtotal)			34,138	43,780	34,138	43,780	0	77,918	
Department of Health and Human Services through Illinois Department of Public Aid:									
Medicaid Matching - Administrative Outreach - PY 08	93.778	08-4991-00	26,247	5,198	26,247	5,198	0	31,445	N/A
Medicaid Matching - Administrative Outreach - PY 09	93.778	09-4991-00	0	14,648	0	14,648	0	14,648	N/A
Total Department of Health and Human Services			26,247	19,846	26,247	19,846	0	46,093	
Through New Trier									
Title III - LIPLP - PY 08	84.365A	08-4999-00	13,197	0	13,197	0	0	13,197	N/A
TOTAL			13,197	0	13,197	0	0	13,197	
Grand Total			951,240	1,667,062	951,240	1,639,807	0	2,591,047	

• (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.

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14-016-0390-02
Wilmette Public Schools District 39
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 Through ISBE:									
Special Milk - PY 08	10.556	08-4215-00	34,138	5,294	34,138	5,294	0	39,432	N/A
Special Milk - PY 09	10.556	09-4215-00	0	38,486	0	38,486	0	38,486	N/A
Total U.S. Department of Agriculture: (Subtotal)			34,138	43,780	34,138	43,780	0	77,918	
Department of Health and Human Services through Illinois Department of Public Aid:									
Medicaid Matching - Administrative Outreach - PY 08	93.778	08-4991-00	26,247	5,198	26,247	5,198	0	31,445	N/A
Medicaid Matching - Administrative Outreach - PY 09	93.778	09-4991-00	0	14,648	0	14,648	0	14,648	N/A
Total Department of Health and Human Services			26,247	19,846	26,247	19,846	0	46,093	
Through New Trier									
Title III - LIPLEP - PY 08	84.365A	08-4999-00	13,197	0	13,197	0	0	13,197	N/A
TOTAL			13,197	0	13,197	0	0	13,197	
Grand Total			951,240	1,667,062	951,240	1,639,807	0	2,591,047	

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- 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.

14-016-0390-02
Wilmette Public Schools District 39
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 **Wilmette Public Schools District No. 39** and is presented on the **Modified Accrual 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, **Wilmette Public Schools District No. 39** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
N/A		

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

Wilmette Public Schools District 39
14-016-0390-02
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: Unqualified
 (Unqualified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.027A, 84.173A	Special Education (IDEA) Cluster

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

Auditee qualified as low-risk auditee? YES NO

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

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

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

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

Wilmette Public Schools District 39
14-016-0390-02
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? 2007

3. Criteria or specific requirement

The District must have functioning internal controls over external financial reporting.

4. Condition

The District does not have a formal external financial reporting function.

5. Context¹²

The District relies on its auditors for this expertise including the preparation of the Schedule of Federal Expenditures.

6. Effect

Management may not be able to detect errors and omissions to its financial statements.

7. Cause

This finding was caused by the absence of an external reporting function.

8. Recommendation

Management should consider training in financial reporting that would allow them to be able to correctly prepare their own financial statements. However, the cost to maintain current on reporting issues may not be within the District's budget.

9. Management's response¹³

See corrective action plan.

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.

Wilmette Public Schools District 39
14-016-0390-02
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

The District has deficiencies in General Information Technology Controls.

4. Condition

District did not have sufficient controls over certain aspects of its information technology system.

5. Context¹²

The audit discovered deficiencies in controls over information technology.

6. Effect

Data within the financial software could be compromised.

7. Cause

This finding was caused by a lack of internal controls over information technology.

8. Recommendation

A sufficient internal control system should include controls within the District's information technology. These controls should appropriately secure the District's financial information to prevent unauthorized access or data loss.

9. Management's response¹³

See corrective action plan.

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.

Wilmette Public Schools District 39
14-016-0390-02
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:	<u> </u>	Resolution Criteria Code Number	<u> </u>
Initials:	<u> </u>	Disposition of Questioned Costs Code Letter	<u> </u>

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.

Wilmette Public Schools District 39
14-016-0390-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2009

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
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.

Wilmette Public Schools District 39
14-016-0390-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2009

Corrective Action Plan

Finding No.: 09-01

Condition:
The District does not have any external financial reporting function.

Plan:
The District has determined that budget constraints make the implementation of such a function currently impractical. The District will work with the audit firm to receive training in areas deemed practical and efficient.

Anticipated Date of Completion: 6/30/10

Name of Contact Person: Gail Buscemi

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.

Wilmette Public Schools District 39
14-016-0390-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2009

Corrective Action Plan

Finding No.: 09-03

Condition:

District did not have sufficient controls over certain aspects of its information technology system.

Plan:

Steps will be taken to improve the deficiencies in the current year.

Anticipated Date of Completion:

6/30/10

Name of Contact Person:

Gail Buscemi

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.