

# **BUDGET ADOPTION 2009-2010**

			OPERATING F	UNDS				NON-OPERA	TING FUNDS		GRAND TOTAL
Fund	ED	0&M	TRANS	wc	TORT	Total Operating Funds	B&I	IMRF	Highlake	Total Non Operating Funds	Total All Funds
Beg. Fund Balance	\$10,246,408.00	\$1,054,878.00	\$66,920.00	\$2,059,521.00	\$89,151.00	\$13,516,878.00	\$3,522,385.00	\$386,984.00	\$6,673,870.00	\$10,583,239.00	\$24,100,117.0
Revenues	\$25,338,857.00	\$2,716,642.00	\$1,356,326.00	\$30,470.00	\$221,000.00	\$29,663,295.00	\$3,054,223.00	\$649,083.00	\$193,294.00	\$3,896,600.00	\$33,559,895.00
FY09 State Pmt	ts (\$569.496.00)		(\$223,895.00)			(\$793,391.00)					(\$793,391.00
Expenses	\$24,769,081.00	\$2,716,642.00	\$1,132,431.00	\$30,470.00	\$221,000.00	\$28,869,624.00	\$2,970,182.00	\$649,083.00	\$193,294.00	\$3,812,559.00	\$32,682,183.0
Net	\$280.00	\$0.00	\$0.00	\$0.00	\$0.00	\$280.00	\$84,041.00	\$0.00	\$0.00	\$84,041.00	\$84,321.00
Ending Fund Balance*	\$10,816,184.00	\$1,054,878.00	\$290,815.00	\$2,059,521.00	\$89,151.00	\$14,310,549.00	\$3,606,426.00	\$386,984.00	<b>\$</b> 6,673,870.00	\$10,667,280.00	\$24,977,829.00
Ending Fund Balance	\$10,246,688.00	\$1,054,878.00	\$66,920.00	\$2,059,521.00	\$89,151.00	\$13,517,158.00	\$3,606,426.00	\$386,984.00	\$6,673,870.00	\$10,667,280.00	\$24,184,438.0

\* WITH STATE PAYMENT FROM FY09

### COMMUNITY HIGH SCHOOL DISTRICT 94 PROPOSED 2009-2010 BUDGET

#### 2009-2010 FISCAL YEAR

ALL FUNDS	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 <u>ACTUAL</u>	2008-09 BUDGET	2008-09 <u>ACTUAL</u>	2009-10 <u>BUDGET</u>	W/OUT STATE 09 2009-10 <u>BUDGET</u>	Budget to Act. Difference	Percent Change
BEGINNING FUND BALANCE	24,105,772	22,514,156	24,110,784	24,756,828	24,756,826	24,100,118	24,100,118	(656,708)	-2.7%
REVENUE:									
EDUCATION	20,947,995	21,894,031	22,494,153	23,409,143	23,416,454	25,338,857	24,769,361	1,922,403	8.2%
TORT IMMUNITY	233,747	211.088	217,173	219,043			24,7 00,001	1,022,400	0.2 /0
OPERATIONS & MAINTENANCE	2,069,691	2,299,111	2,552,362	2,562,391	2.534.931	2,716,642	2,716,642	181,711	7.2%
DEBT SERVICE	3,094,126	3,112,308	3,078,909	3,070,370	3,066,534	3,054,223	3,054,223	(12,311)	-0.4%
TRANSPORTATION	793,735	1,047,492	816,070	1,087,573	901,763	1,356,326	1,132,431	454,563	-0.4%
IMRF & FICA	564,623	577,733	708,118	695,815	644,278	649,083	649,083	4,805	0.7%
SITE & CONSTRUCTION	2,995	67,811		000,010	011,2.0		040,000	4,005	0.7 /6
CAPITAL PROJECTS (HIGH LAKE)	225,538	230,763	266,334	259,400	471,693	193,294	193,294	(278,399)	-59.0%
WORKING CASH	62,451	77,274	79,344	50,000	23,113	30,470	30,470	7,357	- <b>3</b> 5.0%
TORT IMMUNITY			10,044	50,000	210,273	221,000	221,000		5.1%
LIFE SAFETY					210,275	221,000	221,000	10,727	5.1%
TOTAL REVENUE	27,994,901	29,517,611	30,212,463	31,353,735	31,269,039	33,559,895	32,766,504	2,290,856	7.3%
EXPENDITURES:									
EDUCATION	21,183,731	20.897.283	22,034,032	22,568,842	23,444,948	24,769,081	24,769,081	1,324,133	5.6%
TORT IMMUNUTY	198,799	201,605	195,866	199,667	20,444,040	24,103,001	24,703,001	1,324,133	3.0%
OPERATIONS & MAINTENANCE	2,573,418	2,261,560	2,408,036	2.531.889	2,627,574	2,716,642	2.716.642	89.068	3.4%
DEBT SERVICE	2,974,003	2,971,814	2,971,982	2,972,024	3,010,786	2,970,182	2,970,182		-1.3%
TRANSPORTATION	973,682	808,650	1.031.368	881.000	1,088,817	1,132,431	1,132,431	(40,604)	
IMRF & FICA	537,842	573,660	590,926	678,221	623,551			43,614	4.0%
SITE & CONSTRUCTION	323,809	0/0,000	550,520	070,221	023,331	649,083	649,083	25,532	4.1%
CAPITAL PROJECTS (HIGH LAKE)	807.089	197.318	259,573	259,000	917,445	193,294	402.004	-	70.00/
WORKING CASH		107,010	200,010	50,000	517,445	30,470	193,294	(724,151)	-78.9%
TORT IMMUNITY				50,000	212,579		30,470	30,423	64729.8%
LIFE SAFETY					212,579	221,000	221,000	8,421	4.0%
TOTAL EXPENDITURES	29,572,373	27,911,890	29,491,783	30,140,643	31,925,747	32,682,183	32,682,183	756,436	2.4%
EXCESS OF REVENUE/(EXPENDITURES)	(1,577,472)	1,605,721	720,680	1,213,092	(656,708)	877,712	84,321	1,534,420	-233.7%
								.,,	20011 /0
	22,528,300	24,119,877	24,831,464	25,969,920	24,100,118	24,977,830	24,184,439		
LESS: ADVANCE TAXES	(9,711,010)	(10,145,756)	(10,225,066)	(10,511,302)	(10,890,549)				
ADJUSTED FUND BALANCE	12,817,290	13,974,121	14,606,398	15,458,618	13,209,569				
* Difference in F.B. due to encumbrances					10,200,000				
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Attached you will find the proposed annual budget for FY 2010. This year is a particularly unusual year due to several reasons.

First, the State has experienced considerable financial difficulty. Due to their budget deficit, they have failed to make many payments to school Districts. The State of Illinois owes District 94 a total of \$569,496 in the Education Fund and \$223,895 in the Transportation fund. Due to this factor both funds appear to have overspent, when in reality had we received the payments, they would not.

Contained within the following pages is a summary for all funds followed by the detailed pages for each fund within the budget, as well as two years of historical data.

## ACTUAL 2008-2009

# EDUCATION FUND

This year is particularly complicated to analyze. On the surface, it appears as though FY09 ended with a deficit of (\$28,493). It also appears that the budget and expenditures were very close to actual. In reality there were several major differences between budget and actual.

- 1) The State did not pay \$569,496 owed to us, so we were actually less that amount in Revenue
- 2) The auditors make an "on behalf" entry recording TRS payments that essentially is an entry that increases Revenue and Expenditure, which nets to zero. However, the Revenue part of the entry was \$622,689 more than what had been budgeted. This entry, therefore, increased our revenue total by this amount although we don't actually receive any money.
- The result is we actually received \$569,496 less in real money although revenue appears to be slightly more than anticipated by \$7,311.
- 4) Taking all into account Revenue received would have been \$45,929 less than anticipated.

- 5) The Expenses shown appear to be \$35,847 more than budget. However, the same "on behalf" entry caused the actual Expenses to increase by \$622,689 and thereby go over budget.
- 6) The actual expenses would have been (\$586,842) under budget.

BOTTOM LINE - Therefore, for the 2008-2009 school year, if we had received the State payments owed to us, we would have received \$45,929 less in Revenue and spent (\$586,842) less in Expenses for a surplus of \$540,954.

### BUDGET 2009-2010

### **EDUCATION FUND – FUND 10**

Budget for FY09-10 is also more complicated that what it has been in the past. This is because of several reasons.

- 1) Because we are cash basis and because the State did not make so many payments due to us, we must budget for the money to be received in this fiscal year.
- 2) Because of the State's financial condition, we are unsure as to whether we will receive this money, or, if we do, whether we will receive the FY10 allocations from the State.
- 3) In budgeting for FY09-10, therefore, we show it in revenue, but have not budgeted any expenditure against it, in case we do not receive it.
- 4) Another anomaly is the ARRA Stimulus money. This is shown both in Revenue and Expense as we are to spend it quickly, but it also inflates both of these categories as we plan to do forecasting.

BOTTOM LINE – We have presented a balanced budget for FY10, not used any anticipated FY09 State money, but do show an increase of \$660,598 in Revenues and Expenditures due to Stimulus funds.

## ACTUAL 2008-2009 and BUDGET 2009-2010 - FUND 20

### O&M FUND

Fiscal year 2009 ended with a deficit in O&M of (\$92,643). This was mostly a result of increases in Electricity, Water and Sewer and Snow plowing. The FY10 budget has increased the budget accordingly to anticipate higher expenditures in these areas, and has also added CPPRT taxes in addition to the property tax levy increase to supplement Revenue. We show a balanced budget.

# ACTUAL 2008-2009 and BUDGET 2009-2010

### **TRANSPORTATION FUND – FUND 40**

Much like the Education fund, this fund appears as if it is in a deficit. The deficit of (\$187,053) however, would not be there had the State made payments of \$223,895. Transportation line items have been reviewed and CPPRT as well as increases in tax levy have been used to balance the budget to zero for 2009-2010.

### ACTUAL 2008-2009 and BUDGET 2009-2010

### IMRF FUND – FUND 50

This fund came in with a slight surplus. IMRF was modestly increased in Revenue and expenditure. It has a substantial fund balance and is not an operating fund, so if expenses increase more than anticipated, we will be able to handle it easily. This is good practice because there is no need to continue to increase the fund balance each year as it is nearly 60% of expenditures currently.

## **OTHER FUNDS**

The other funds include Debt Service – which is handled through ROE, Working Cash, which we plan on transferring interest to Transportation

## ACTUAL 2008-2009 and BUDGET 2009-2010

### HIGHLAKE FUND – FUND 61

This fund shows a deficit of (\$445,862) which is less than the planned deficit due to an increase in interest from anticipated \$375,000 to an actual of \$452,766. As a result \$77,766 interest went into Fund Balance for 2009-2010. FY10 shows anticipated interest down considerably due to the decrease of interest rates and desire to not invest out long term until the market trends are more stable. Currently use of the excess that anticipated interest from 08-09 and the anticipated interest would cover 85% of the proposed current and new leases for 09-10.

# All Funds

The overall expenditure budget of \$32,682,183 represents a 2.37% increase overall from last year's actual expenditures. Much of this increase is due to ARRA funding source for one year. Removing these two anomalies results in an increase of .27%.

The district is in a better financial condition than many other districts this past year due to the cost cutting that had taken place in prior years. This allowed us to weather the non- payment of State aid during the 08-09 school year Next year, when the ARRA money is gone and there is still uncertainty regarding receipt of State funding, there will be a need to make many tough decisions to maintain a balanced budget.



**COMMUNITY HIGH SCHOOL DISRICT 94** 

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# **BUDGET ADOPTION 2009-2010**

#### **EDUCATION FUND 10**

The Educational Fund is the largest fund in the District and is sued to account for the day to day financial operations. All monies are accounted for here except for those which are required to be accounted for in a separate fund (i.e. Operations and Maintenance Fund 20, Bond and Interest Fund 30, Transportation Fund 40, IMRF Fund 50, Capital Improvements Fund 60, Working Cash Fund 70 and Tort Fund 80.

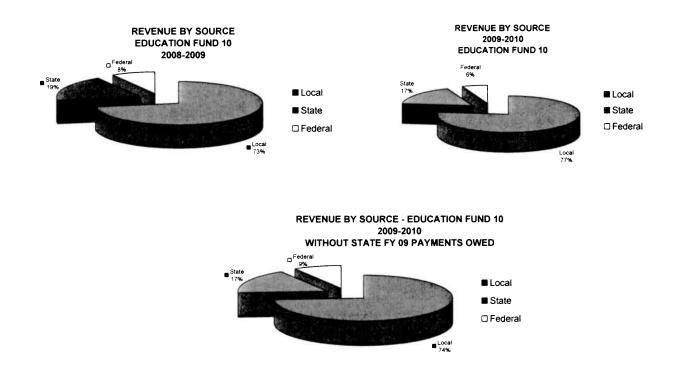
		Audited	Un Audited	2009-2010	Dollar	Percen
FUND	BALANCE	2007-2008	2008-2009	Budget	Change	Chang
1	Beginning Fund Balance *	\$9,814,782.00	\$10,274,902.73	\$10,246,409.17	(\$28,493.56)	-0.28
	Fund Balance Adj for Investment reclass	\$0.00		\$0.00	\$0.00	N/A
	Fund Balance Rev and Exp no adj	\$10,274,902.73	\$10,246,409.17	\$10,816,185.17	\$569,776.00	5.56%
	Ending Fund Balance-Designated 3	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	TOTAL ENDING FUND BALANCE	\$10,274,902.73	\$10,246,409.17	\$10,816,185.17	\$569,776.00	5.56
REVEN	UE	l	I		····	
ocal S	ources					
1111	Current Year Taxes	\$6,968,228.40	\$7,206,798.32	\$7.468.019.00	\$261,220.68	3.62
	1st Year Prior Taxes	\$7,344,245.79	\$7,836,001.00	\$8,063,574.00	\$227,573.00	2.90
	2nd Year Prior Taxes	\$2,262.03	\$2,513.37	\$5,000.00	\$2,486.63	98.94
1121	Tort Current Year	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1122	1st Year Prior Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00
	2nd Year Prior Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00
	Special Ed Current	\$91,029.63	\$90,250.62	\$93,459.00	\$3,208.38	3.55
1142	1st Year Prior Taxes	\$94,367.64	\$102,442.30	\$101,000.00	(\$1,442.30)	-1.41
	2nd Year Prior Taxes	\$29.04	\$32.84	\$50.00	\$17.16	52.25
	Local Taxes	\$14,500,162.53	\$15,238,038.45	\$15,731,102.00	\$493,063.55	3.24
1210	Mobile Home Tax	\$1,796.00	\$1,782.97	\$1,900.00	\$117.03	6.56
1230	CPPRT Taxes	\$1,138,464.24	\$998,862.57	\$836,301.00	(\$162,561.57)	-16.27
	Other Taxes	\$1,140,260.24	\$1,000,645.54	\$838,201.00	(\$162,561.57)	-16.25
1320	Summer School Tuition	\$55,720.37	\$103,291.02	\$80,000.00	(\$23,291.02)	-22.55
1330	Voc Tuition	\$12,000.00	\$0.00	\$0.00	\$0.00	0.00
1510	Interest	\$501,817.45	\$260,303.16	\$250,000.00	(\$10,303.16)	-3.96
1611	Lunch and Milk Sales	\$528,654.91	\$631,602.67	\$708,533.00	\$76,930.33	12.18
1711	Athletic Admissions	\$39,843.36	\$40,520.62	\$39,500.00	(\$1.020.62)	-2.52
1720	Activity Fees	\$130,258.69	\$144,412.94	\$150,000.00	\$5,587.06	3.87
1730	Bookstore Sales	\$21,234.17	\$25,184.42	\$27,550.00	\$2,365.58	9.39
1790	Other Pupil Participation Fees	\$62,787.00	\$64,733.90	\$62,000.00	(\$2,733.90)	-4.22
1811	Registration Fees	\$334,900.46	\$341,714.59	\$330,000.00	(\$11,714.59)	-3.43
1910	Other Local Revenue	\$244,780.19	\$180,978.71	\$144,850.00	(\$36,128.71)	-19.9
	TOTAL LOCAL	\$17,572,419.37	\$18,031,426.02	\$18,361,736.00	\$330,192.95	1.83
					Т	:
IOW T	nrough					
2100	Flow Through State - Orphanage 18-3	\$300,562.91	\$281,904.78	\$250,000.00	(\$31,904.78)	-11.3
	Flow Through State - Orphanage 18-3 FY 09	\$0.00	\$0.00	\$64,950.00	\$64,950.00	0.0
	TOTAL FLOW THROUGH	\$300,562,91	\$281,904.78	\$314,950.00	\$33,045.22	11.72

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LEVENU	ES (Continued)	Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar Change	Perce Chang
tate So	•		T	ŀ	T	
3001	State Aid Payment	\$1,046,233.16	\$752,023.55	\$824,415.00	\$72,391.45	9.6
	Transition	\$0.00	\$9,118.91	\$0.00	(\$9,118.91)	-100.0 0.0
- 1	Transition PY owed		\$0.00	\$30,331.00	\$30,331.00 \$26,264.06	47.9
	SPED Private Tuition	\$41,689.65	\$54,735.94	\$81,000.00 \$39,557.00	\$39,557.00	0.0
	SPED Private Tuition PY owed	\$0.00	\$0.00 \$277,122.60	\$280,000.00	\$2,877.40	1.0
	SPED Extra Ordinary	\$200,490.21 \$0.00	\$0.00	\$192,738.00	\$192,738.00	0.0
	SPED Extra Ordinary PY owed SPED Personnel	\$235,811.89	\$253,346.84	\$325,000.00	\$71,653.16	28.2
	SPED Personnel PY owed	\$0.00	\$0.00	\$161,382.00	\$161,382.00	0.0
	SPED Summer School	\$1,308.54	\$2,541.15	\$2,000.00	(\$541.15)	-21.3
3220	Career and Tech Impvmt Grant	\$41,885.00	\$41,601.00	\$41,636.00	\$35.00	0.0
	Bilingual TPI Bilingual TPI PY 09 owed	\$89,789.00	\$40,229.00	\$121,070.00 \$37,241.00	\$80,841.00 \$37,241.00	200.9 0.0
	State Free Lunch	\$1,622.18	\$3,902.02	\$1,000.00	(\$2,902.02)	-74.3
	State Free Lunch PY 09 owed			\$1,141.00	\$1,141.00	0.0
3370	Drivers Ed	\$66,968.60	\$56,839.40	\$57,000.00	\$160.60	0.2
	Adult Ed State 3-1 Adult Ed Performance	\$93,490.00 \$42,555.00	\$109,157.75 \$27,821.50	\$97,000.00 \$42,000.00	(\$12,157.75) <b>\$14,178.50</b>	-11.1 50.9
3775	ADA Safety Ed Block Grant	\$72,691.56	\$72,317.11	\$18,000.00	(\$54,317.11)	-75.1 0.0
3800	Library Per Capita Grant	\$1,552.93	\$1,557.19	\$1,550.00	\$0.00	0.0
	State Orphanage TRS On Behalf	\$74,048.85 \$1,625,000.00	\$0.00 \$2,061,689.00	\$0.00 \$2,200,000.00	\$0.00 \$138,311.00	0.0 6.7
	TOTAL STATE SOURCES	\$3,635,136.57	\$3,764,002.96	\$4,554,061.00	\$790,065.23	20.9
	Sources					
ederal						
			40.00	<b>60.00</b>	£0.00	
4001	Impact Aid	\$51,435.89	\$0.00	\$0.00 \$0.00	\$0.00	0.0
4001 4100		\$51,435.89 \$3,645.00 \$6,057.02	\$0.00 \$0.00 \$12,395.36	\$0.00 \$0.00 \$3,000.00	\$0.00 \$0.00 (\$9,395.36)	0.0 0.0 -75.8
4001 4100 4210	Impact Aid ESEA Title II Federal Food Reimbursement	\$3,645.00 \$6,057.02	\$0.00 \$12,395.36	\$0.00 \$3,000.00	<b>\$0.00</b> (\$9,395.36)	0.0 -75.1
4001 4100 4210 4300	Impact Aid ESEA Title II	\$3,645.00	\$0.00	\$0.00	\$0.00	0. -75. -4.
4001 4100 4210 4300 4400	Impact Aid ESEA Title II Federal Food Reimbursement Title I Title IV	\$3,645.00 \$6,057.02 \$175,225.00	\$0.00 \$12,395.36 \$199,076.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00	\$0.00 (\$9,385.36) (\$8,577.00) (\$31.00) \$80,292.00	0.0 -75.1 -4.: -0.1
4001 4100 4210 4300 4400 4620	Impact Aid ESEA Title II Federal Food Reimbursement Title I	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00	\$0.00 (\$9,395.36) (\$8,577.00) (\$31.00) \$80,292.00 (\$37,734.18)	0. -75. -4. -0. 23. -33.
4001 4100 4210 4300 4400 4620 4625	Impact Aid ESEA Title II Federal Food Reimbursement Title I Title IV IDEA Flow Through	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00	\$0.00 (\$9,385.36) (\$8,577.00) (\$31.00) \$80,292.00	0. -75. -4. -0. 23. -33.
4001 4100 4210 4300 4400 4620 4625	Impact Aid ESEA Title II Federal Food Reimbursement Title I Title IV IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board FY09 owed	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$53,213.13	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00	\$0.00 (\$9,395.36) (\$8,577.00) (\$31.00) \$80,292.00 (\$37,734.18)	0. -75. -4. -0. 23. -33. 0.
4001 4100 4210 4300 4400 4620 4625 4745	Impact Aid ESEA Title II Federal Food Reimbursement Title I Title IV IDEA Flow Through SPED I.D.E.A. Room and Board	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00	\$0.00 (\$9,395.36) (\$8,577.00) (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00	0. -75. -4. -0. 23. -33. 0. 0.
4001 4100 4210 4300 4400 4620 4625 4745 4770	Impact Aid ESEA Title II Federal Food Reimbursement Title I IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board FY09 owed PERKINS TITLE IIC PERKINS 3E	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$53,213.13 \$33,428.00 \$1,500.00	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18 \$28,796.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00 \$42,107.00 \$28,842.00	\$0.00 (\$9,395.36} (\$8,577.00) (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00 \$46.00	0.0 -75.0 -0.5 -33.0 -33.0 0.0 -19.5
4001 4100 4210 4300 4400 4620 4625 4745 4770 4800	Impact Aid ESEA Title II Federal Food Reimbursement Title I Title IV IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board FY09 owed PERKINS TITLE IIC	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$53,213.13 \$33,428.00	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18 \$28,796.00 \$1,499.69	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00 \$42,107.00 \$42,107.00 \$1200.00 \$1,200.00 \$11,000.00 \$11,000.00	\$0.00 (\$9,395.36) (\$8,577.00) (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00 \$46.00 (\$299.69) \$28,276.50 \$762.00	0.0 -75.0 -4.3 -0.3 -33.0 -33.0 0.0 -19.3 39.7 -7.4
4001 4100 4210 4300 4400 4620 4625 4745 4770 4800 4805	Impact Aid ESEA Title II Federal Food Reimbursement Title I Title IV IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board FY09 owed PERKINS TITLE IIC PERKINS 3E FED ADULT ED BASIC	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$53,213.13 \$33,428.00 \$1,500.00 \$98,233.00 \$11,000.00 \$98,233.00	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18 \$28,796.00 \$1,499.69 \$71,723.50 \$10,238.00 \$221,691.87	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00 \$28,842.00 \$1,200.00 \$11,000.00 \$11,000.00 \$216,952.00	\$0.00 (\$9,385.36) (\$8,577.00) (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00 \$46.00 (\$239.69) \$28,276.50 \$762.00 (\$4,739.87)	0 -75. -4. -0.: 23. -33. 0. 0. -19. 39. 7. -2.
4001 4100 4210 4300 4400 4625 4745 4770 4800 48855 4850 4851	Impact Aid ESEA Title II Federal Food Reimbursement Title I Title I IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board FY09 owed PERKINS TITLE IIC PERKINS 3E FED ADULT ED BASIC ADULT ED CIVICS ARRA GSA ARRA TITLE I	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$53,213.13 \$33,428.00 \$1,500.00 \$98,233.00 \$11,000.00 \$0.00	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18 \$28,796.00 \$11,499.69 \$71,723.50 \$10,238.00 \$21,691.87 \$0.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00 \$28,842.00 \$1,200.00 \$10,000.00 \$11,000.00 \$11,000.00 \$216,952.00 \$24,139.00	\$0.00 (\$9,395.36) (\$8,577.00) (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00 \$46.00 (\$299.69) \$28,276.50 \$762.00 (\$4,739.87) \$94,139.00	0. -75. -4. -0. 23. -33. 0. -19. 39. 7. -2. 0.
4001 4100 4210 4300 4620 4625 4745 4770 4800 4805 4850 4851	Impact Aid ESEA Title II Federal Food Reimbursement Title I IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board FY09 owed PERKINS TITLE IIC PERKINS 3E FED ADULT ED BASIC ADULT ED CIVICS ARRA GSA	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$53,213.13 \$33,428.00 \$1,500.00 \$98,233.00 \$11,000.00 \$98,233.00	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18 \$28,796.00 \$1,499.69 \$71,723.50 \$10,238.00 \$221,691.87	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00 \$28,842.00 \$1,200.00 \$11,000.00 \$11,000.00 \$216,952.00	\$0.00 (\$9,385.36) (\$8,577.00) (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00 \$46.00 (\$239.69) \$28,276.50 \$762.00 (\$4,739.87)	0. -75. -4. -0. 23. -33. 0. -19. 39. 7. -2. 0.
4001 4100 4210 4300 4400 4620 4625 4745 4770 4800 4805 4850 4851 4851	Impact Aid ESEA Title II Federal Food Reimbursement Title I IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board FY09 owed PERKINS TITLE IIC PERKINS 3E FED ADULT ED BASIC ADULT ED CIVICS ARRA GSA ARRA TITLE I ARRA IDEA	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$53,213.13 \$33,428.00 \$1,500.00 \$98,233.00 \$11,000.00 \$0.00	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18 \$28,796.00 \$11,499.69 \$71,723.50 \$10,238.00 \$21,691.87 \$0.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00 \$28,842.00 \$1,200.00 \$10,000.00 \$11,000.00 \$11,000.00 \$216,952.00 \$24,139.00	\$0.00 (\$9,385.36) (\$8,577.00) (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00 \$46.00 (\$299.69) \$28,276.50 \$762.00 (\$4,739.87) \$94,139.00 \$574,926.00 \$30,529.45	0. -75. -4. -0. -33. 0. -19. 39. 7. -2. 0. 0. 13.
4001 4100 4210 4300 4400 4620 4625 4745 4770 4800 4805 4850 4851 4857 4900	Impact Aid ESEA Title II Federal Food Reimbursement Title I Title I IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board FY09 owed PERKINS TITLE IIC PERKINS 3E FED ADULT ED BASIC ADULT ED CIVICS ARRA GSA ARRA TITLE I	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$53,213.13 \$33,428.00 \$1,500.00 \$98,233.00 \$11,000.00 \$0.00 \$0.00 \$0.00	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18 \$28,796.00 \$11,499.69 \$71,723.50 \$10,238.00 \$221,691.87 \$0.00 \$0.00 \$221,545.55 \$56,848.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00 \$42,107.00 \$42,107.00 \$1,200.00 \$11,000.00 \$11,000.00 \$11,000.00 \$11,000.00 \$11,39.00 \$216,952.00 \$34,139.00 \$574,926.00 \$252,075.00 \$35,500.00	\$0.00 (\$9,395.36) (\$8,577.00) (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00 \$46.00 (\$299.69) \$28,276.50 \$762.00 (\$4,739.87) \$94,139.00 \$574,926.00 \$30,529.45 (\$21,348.00)	0.0 -75.4 -0.3 -0.3 -0.3 -0.0 0.0 -19.3 -7 -2. 0.0 0.0 -13 -37
4001 4100 4210 4300 4620 4625 4745 4770 4800 4805 4851 4851 4851 4851 4900 4909	Impact Aid ESEA Title II Federal Food Reimbursement Title I IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board PERKINS 3E FED ADULT ED BASIC ADULT ED DASIC ADULT ED CIVICS ARRA GSA ARRA TITLE I ARRA IDEA Medicaid Title III - LIPLEPS Title II	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$53,213.13 \$33,428.00 \$1,500.00 \$98,233.00 \$11,000.00 \$0.00 \$0.00 \$0.00 \$0.00 \$160,220.05 \$0.00 \$53,012.00	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18 \$28,796.00 \$1,499.69 \$71,723.50 \$10,238.00 \$221,691.87 \$0.00 \$200 \$221,545.55 \$56,848.00 \$53,015.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00 \$28,842.00 \$1,200.00 \$11,000.00 \$11,000.00 \$11,000.00 \$11,952.00 \$94,139.00 \$574,926.00 \$255,075.00 \$35,500.00 \$35,500.00	\$0.00 (\$9,385.36) [\$8,577.00] (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00 \$46.00 (\$299.69) \$28,276.50 \$762.00 (\$4,739.87) \$94,139.00 \$574,926.00 \$30,529.45 (\$21,348.00) \$30,529.45	0.0 -75.4 -0.3 -0.3 -0.3 -0.4 -19.3 -19.3 -19.3 -7.7 -2.2 0.1 0.1 13.3 -37.0 -0.1
4001 4100 4210 4300 4400 4625 4745 4770 4800 4805 4850 4857 4857 4900 4909 4932 4971	Impact Aid ESEA Title II Federal Food Reimbursement Title I Title I IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board FY09 owed PERKINS TITLE IIC PERKINS 3E FED ADULT ED BASIC ADULT ED CIVICS ARRA GSA ARRA IDEA Medicaid Title II - LIPLEPS Title II	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$326,563.00 \$33,428.00 \$1,500.00 \$11,500.00 \$98,233.00 \$11,000.00 \$0.00 \$0.00 \$0.00 \$160,220.05 \$0.00 \$53,012.00 \$2,098.00	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18 \$28,796.00 \$11,499.69 \$71,723.50 \$10,238.00 \$221,691.87 \$0.00 \$221,691.87 \$0.00 \$221,545.55 \$56,848.00 \$53,015.00 \$1,735.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00 \$28,842.00 \$1,200.00 \$11,000.00 \$11,000.00 \$11,000.00 \$216,952.00 \$24,139.00 \$574,926.00 \$255,075.00 \$35,500.00 \$35,501.00 \$1,771.00	\$0.00 (\$9,385.36) (\$8,577.00) (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00 \$46.00 (\$299.69) \$28,276.50 \$762.00 (\$4,739.87) \$94,139.00 \$574,926.00 \$30,529.45 (\$21,348.00) \$0.00 \$36.00	0. -75. -4. -0. 23. -33. 0. -19. 39. 7. -2. 0. 0. 13. -37. 0. 2.
4001 4100 4210 4300 4400 4625 4745 4770 4800 4805 4850 4857 4857 4900 4909 4932 4971	Impact Aid ESEA Title II Federal Food Reimbursement Title I IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board PERKINS 3E FED ADULT ED BASIC ADULT ED DASIC ADULT ED CIVICS ARRA GSA ARRA TITLE I ARRA IDEA Medicaid Title III - LIPLEPS Title II	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$53,213.13 \$33,428.00 \$1,500.00 \$98,233.00 \$11,000.00 \$0.00 \$0.00 \$0.00 \$0.00 \$160,220.05 \$0.00 \$53,012.00	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18 \$28,796.00 \$1,499.69 \$71,723.50 \$10,238.00 \$221,691.87 \$0.00 \$200 \$221,545.55 \$56,848.00 \$53,015.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00 \$28,842.00 \$1,200.00 \$11,000.00 \$11,000.00 \$11,000.00 \$11,952.00 \$94,139.00 \$574,926.00 \$255,075.00 \$35,500.00 \$35,500.00	\$0.00 (\$9,385.36) [\$8,577.00] (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00 \$46.00 (\$299.69) \$28,276.50 \$762.00 (\$4,739.87) \$94,139.00 \$574,926.00 \$30,529.45 (\$21,348.00) \$30,529.45	0.0
4001 4100 4210 4300 4400 4625 4745 4770 4800 4805 4855 4855 4851 4857 4909 4932 4971 4999	Impact Aid ESEA Title II Federal Food Reimbursement Title I Title I IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board FY09 owed PERKINS TITLE IIC PERKINS 3E FED ADULT ED BASIC ADULT ED CIVICS ARRA TITLE I ARRA IDEA Medicaid Title II - LIPLEPS Title II	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$326,563.00 \$33,428.00 \$1,500.00 \$11,500.00 \$98,233.00 \$11,000.00 \$0.00 \$0.00 \$0.00 \$160,220.05 \$0.00 \$53,012.00 \$2,098.00	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18 \$28,796.00 \$11,499.69 \$71,723.50 \$10,238.00 \$221,691.87 \$0.00 \$221,691.87 \$0.00 \$221,545.55 \$56,848.00 \$53,015.00 \$1,735.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00 \$28,842.00 \$1,200.00 \$11,000.00 \$11,000.00 \$11,000.00 \$216,952.00 \$24,139.00 \$574,926.00 \$255,075.00 \$35,500.00 \$355,015.00 \$1,771.00	\$0.00 (\$9,385.36) (\$8,577.00) (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00 \$46.00 (\$299.69) \$28,276.50 \$762.00 (\$4,739.87) \$94,139.00 \$574,926.00 \$30,529.45 (\$21,348.00) \$0.00 \$36.00	0.( -75.) -33. -33. 0.( -19.) 39. 7. -2. 0.( 0.) 13. -37. 0. 2.
4001 4100 4210 4300 4400 4625 4745 4770 4800 4805 4851 4851 4909 4932 4971 4999 edera	Impact Aid ESEA Title II Federal Food Reimbursement Title I Title I IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board FY09 owed PERKINS TITLE IIC PERKINS 3E FED ADULT ED BASIC ADULT ED CIVICS ARRA GSA ARRA TITLE I ARRA IDEA Medicaid Title III - LIPLEPS Title II Technology Enhanced Ed Miscellaneous	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$53,213.13 \$33,428.00 \$1,500.00 \$11,000.00 \$11,000.00 \$11,000.00 \$0.00 \$0.00 \$0.00 \$160,220.05 \$0.00 \$53,012.00 \$2,098.00 \$3,240.79	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18 \$28,796.00 \$11,499.69 \$71,723.50 \$10,238.00 \$221,545.55 \$56,848.00 \$53,015.00 \$1,735.00 \$0.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00 \$28,842.00 \$11,000.00 \$11,000.00 \$11,000.00 \$11,000.00 \$216,952.00 \$94,139.00 \$574,926.00 \$252,075.00 \$353,500.00 \$53,515.00 \$11,771.00 \$0.00	\$0.00 (\$9,385.36) [\$8,577.00] (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00 \$46.00 (\$299.69) \$28,276.50 \$762.00 (\$4,739.87) \$94,139.00 \$574,926.00 \$30,529.45 (\$21,348.00) \$30,529.45	0. -75. -4. -0. 23. -33. 0. -19. 39. 7. -2. 0. 0. 0. 13. -37. 0. 2. 0. 57.
4001 4100 4210 4300 4400 4625 4745 4770 4800 4850 4851 4851 4990 4932 4971 4999 edera	Impact Aid ESEA Title II Federal Food Reimbursement Title I Title I IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board FY09 owed PERKINS TITLE IIC PERKINS 3E FED ADULT ED BASIC ADULT ED CIVICS ARRA GSA ARRA IDEA Medicaid Title II - LIPLEPS Title II Technology Enhanced Ed Miscellaneous Sources	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$53,213.13 \$33,428.00 \$1,500.00 \$98,233.00 \$11,000.00 \$98,233.00 \$11,000.00 \$0.00 \$0.00 \$0.00 \$160,220.05 \$0.00 \$53,012.00 \$53,012.00 \$53,240.79 \$986,033.88	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18 \$28,796.00 \$11,499.69 \$71,723.50 \$10,238.00 \$221,691.87 \$0.00 \$221,691.87 \$0.00 \$221,545.55 \$56,848.00 \$53,015.00 \$11,735.00 \$1,735.00 \$0.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00 \$28,842.00 \$11,200.00 \$11,000.00 \$11,000.00 \$11,000.00 \$216,952.00 \$24,139.00 \$274,926.00 \$255,075.00 \$35,500.00 \$353,015.00 \$1,771.00 \$1,771.00 \$1,771.00 \$1,771.00 \$1,000.00	\$0.00 (\$9,385.36) (\$8,577.00) (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00 \$46.00 (\$299.69) \$28,276.50 \$762.00 (\$4,739.87) \$94,139.00 \$574,926.00 \$30,529.45 (\$21,348.00) \$0.00 \$36.00 \$0.00	0.0 -75.1 -4.3 -0.3 -33.4 -33.4 0.0 -19.3 7.7 -2.0 0.0 0.1 39.3 39.3 7.7 -2.0 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0
4001 4100 4210 4300 4400 4625 4745 4770 4800 4805 4850 4851 4851 4900 4932 4932 4932 4931 4999 edera	Impact Aid ESEA Title II Federal Food Reimbursement Title I Title I IDEA Flow Through SPED I.D.E.A. Room and Board SPED I.D.E.A. Room and Board FY09 owed PERKINS TITLE IIC PERKINS 3E FED ADULT ED BASIC ADULT ED CIVICS ARRA GSA ARRA TITLE I ARRA IDEA Medicaid Title III - LIPLEPS Title II Technology Enhanced Ed Miscellaneous	\$3,645.00 \$6,057.02 \$175,225.00 \$7,163.00 \$326,563.00 \$53,213.13 \$33,428.00 \$1,500.00 \$98,233.00 \$11,000.00 \$98,233.00 \$11,000.00 \$0.00 \$0.00 \$0.00 \$110,000.00 \$110,000.00 \$0.00 \$110,000.00 \$0.00 \$30,000 \$30,000 \$30,000 \$30,000 \$33,240.79 \$986,033.88 \$22,494,152.73	\$0.00 \$12,395.36 \$199,076.00 \$6,206.00 \$341,617.00 \$112,734.18 \$28,796.00 \$11,499.69 \$71,723.50 \$10,238.00 \$221,691.87 \$0.00 \$221,691.87 \$0.00 \$221,545.55 \$56,848.00 \$53,015.00 \$11,735.00 \$1,735.00 \$0.00	\$0.00 \$3,000.00 \$190,499.00 \$6,175.00 \$421,909.00 \$75,000.00 \$42,107.00 \$28,842.00 \$11,200.00 \$11,000.00 \$11,000.00 \$11,000.00 \$216,952.00 \$24,139.00 \$274,926.00 \$255,075.00 \$35,500.00 \$353,015.00 \$1,771.00 \$1,771.00 \$1,771.00 \$1,771.00 \$1,000.00	\$0.00 (\$9,385.36) (\$8,577.00) (\$31.00) \$80,292.00 (\$37,734.18) \$42,107.00 \$46.00 (\$299.69) \$28,276.50 \$762.00 (\$4,739.87) \$94,139.00 \$574,926.00 \$30,529.45 (\$21,348.00) \$0.00 \$36.00 \$0.00	0.0 -75.0 -4.3 -0.5 23.1 -33.0 -19.9 7.0 -19.9 7.0 -2.0 0.0 0.1 13. -37.0 0.0 0.1 -37.0 0.0 0.1 -57.0

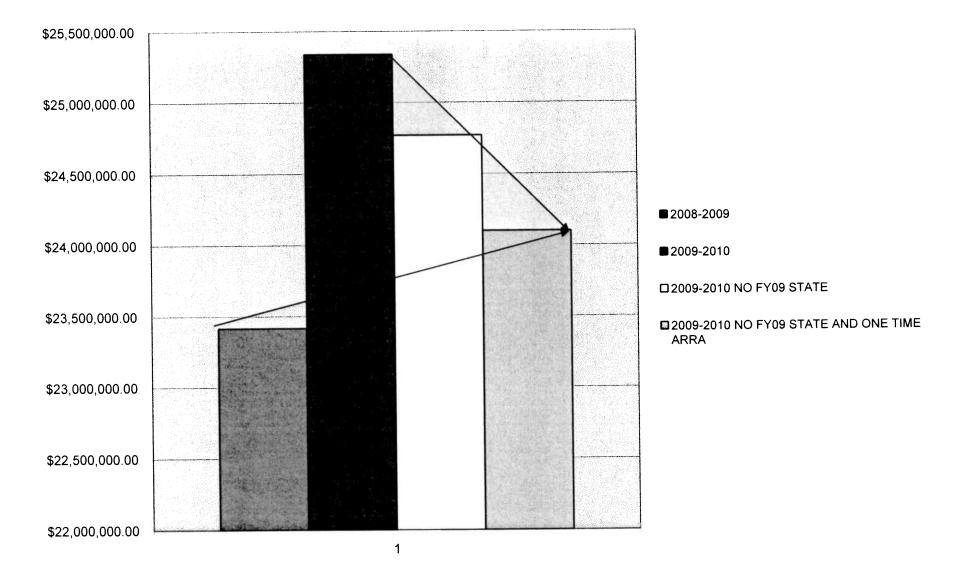
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WE HAVE BALANCED THE BUDGET WITHOUT USING PAYMENTS OF \$569,477 THAT THE STATE OWES US FROM 2008-2009 THIS HAS BEEN DONE SO BECAUSE WE ARE UNSURE AS TO IF WE WILL GET THIS MONEY. ACCOUNTING PRACTICES REQUIRE US TO RECORD THIS AS REVENUE. IF WE DO RECEIVE THESE PAYMENTS WE ARE NOT SURE WE WILL RECEIVE THE AMOUNT DUE TO US FOR 09-10 SO THIS IS THE SAFEST WAY TO BALANCE THE BUDGET. IF WE RECEIVE BOTH YEARS, WE WILL SEE ADDITIONAL FUNDS THAT WILL HELP OFFSET FUTURE PROJECTED DEFICITS

# COMPARISON OF REVENUE





BUDGET ADOPTION, 2009-2010

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#### EDUCATION FUND EXPENDITURES BY DEPARTMENT

		Audited	Un Audited	2009-2010	Dollar	Percent
EXPER	ISES	2007-2008	2008-2009	Budget	Change	Change
				•	-	_
1	High School General	\$1,060,239.09	\$953,923.22	\$1,069,887.00	\$115,963.78	12.16%
2	Homebound Tutors	\$32,286.80	\$29,391.60	\$32,000.00	\$2,608.40	8.87%
3	Art	\$219,926.98	\$196,317.23	\$193,503.00	(\$2,814.23)	-1.43%
4	Music	\$1,178,939.11	\$1,029,816.41	\$955,539.00	(\$74,277.41)	-7.21%
5	Driver's Education	\$271,298.25	\$240,451.02	\$304,684.00	\$64,232.98	26.71%
6	English	\$1,424,764.38	\$1,161,317.57	\$1,473,530.00	\$312,212.43	26.88%
7	Foreigh Language	\$654,520.60	\$562,135.66	\$518,554.00	(\$43,581.66)	-7.75%
8	Health Education	\$21,610.09	\$1,068.64	\$1,420.00	\$351.36	32.88%
9	Mathematics	\$1,264,725.28	\$1,213,722.15	\$1,316,117.00	\$102,394.85	8.44%
10	Music	\$152,487.21	\$151,970.76	\$159,429.00	\$7,458.24	4.91%
11	Physical Education	\$1,165,645.73	\$1,096,553.31	\$1,022,908.00	(\$73,645.31)	-6.72%
13	Social Studies	\$1,377,957.74	\$1,249,186.99	\$1,270,777.00	\$21,590.01	1.73%
14	Technology	\$449,689.12	\$399,334.32	\$431,083.00	\$31,748.68	7.95%
22	Developmental Learning /SPED	\$2,549,250.70	\$2,485,757.14	\$3,041,443.00	\$555,685.86	22.35%
27-29	Adult Education	\$9,817.95	\$8,504.82	\$10,000.00	\$1,495,18	17.58%
30	Business Education	\$625,569,87	\$597.616.93	\$626.014.00	\$28,397.07	4.75%
32	FACS	\$284,932,00	\$264,031,17	\$292,102.00	\$28,070.83	10.63%
34	Industrial Arts	\$126,466,59	\$114,328,53	\$132,539.00	\$18,210,47	15.93%
35	BTI	\$833.68	\$1,096.13	\$1,200.00	\$103.87	9.48%
36	Photography	\$9,830,68	\$12,750.41	\$12,200.00	(\$550.41)	-4.32%
40	Summer School	\$87,224.53	\$103,334,34	\$102,470.00	(\$864.34)	-0.84%
45	Bilingual	\$657,629,95	\$532,452,76	\$601,319.00	\$68,866,24	12.93%
50	Social Work	\$291,947.59	\$269,420.39	\$283,814.00	\$14,393.61	5.34%
50	Guidance	\$765.717.85	\$721,398.48	\$743,413.00	\$22.014.52	3.05%
52	School Nurse	\$151,631.43	\$150,033.66	\$173,462.00	\$23,428.34	15.62%
53	Psychology Services	\$3,435,48	\$69,412,28	\$63,710.00	(\$5,702.28)	-8.22%
59		\$6,899.77	(\$1,443,75)	\$3,000.00	\$4,443.75	-307.79%
59 60	COD Dual Credit Staff Development	\$0,559.77	\$1,443.75)	\$13,500.00	\$10,241.94	314.36%
61		\$1,869.85	\$258,894.78	\$301,250.00	\$42,355.22	16.36%
	1	\$289,620.59 \$16,339.13	\$258,884.78	\$17,000.00	\$5,289.00	45.16%
62	Learning ASM			\$1,069,377.00	(\$7,243,83)	-0.67%
70	Principal	\$1,090,654.48 \$325.337.56	\$1,076,620.83 \$336,914,43	\$1,009,377.00	(\$23,508,43)	-0.07%
71	Superintendent			\$293,665.00	\$32,050,04	-0.96%
72	Human Relations	\$241,643.60	\$261,614.96			-100.00%
73	Community Relations	\$7,488.16	\$6,220.00	\$0.00	(\$6,220.00)	-74.92%
74	Mini Grants	\$3,904.30	\$9,089.73	\$2,280.00	,,,	-43.09%
75	Board of Education	\$87,299.67	\$191,192.03	\$108,800.00	(\$82,392.03)	-43.09% -39.91%
80	Business Department	\$149,202.73	\$194,545.74	\$116,904.00		
82	Cafeteria	\$558,297.99	\$580,084.64	\$657,227.00	\$77,142.38	13.30%
83	Employee Benefits	\$0.00	\$2,061,689.00	\$2,141,638.00	\$79,949.00	3.88%
85	Fiscal Office	\$198,718.77	\$237,698.78	\$261,126.00	\$23,427.22	9.86%
90	Data Processing	\$267,473.00	\$245,044.38	\$280,184.00	\$35,139.62	14.34%
97	SPED Payments and Other	\$1,626,148.66	\$1,711,786.38	\$1,190,852.00	(\$520,934.36)	-30,43%
100	Athletics	\$685,620.46	\$666,488.72	\$668,615.00	\$2,126.28	0.32%
102	Aquatics	\$32,967.43	\$23,294.94	\$21,700.00	(\$1,594.94)	-6.85%
104	School Activities	\$351,386.49	\$375,529.28	\$315,681.00	(\$59,848.28)	-15.94%
485	ARRA in lieu of State Aid	\$0.00	\$221,691.87	\$0.00	(\$221,691.87)	-100.00%
777	ARRA funding	\$0.00	0	\$669,065.00	\$669,065.00	N/A
999	All Grants	\$1,248,729.25	\$1,357,696.77	\$1,490,694.00	\$132,997.23	9.80%
TOTAL	EXPENDITURES	\$22,027,880.55	\$23,444,948.47	\$24,769,081.00	\$1,324,132.53	5.65%

\* Increases due to 8% increases health insurance, 3.15% negotiated salary increases, 2% other salary increases, increases in grants, ARRA stimulus money contracted services increases

# **COMMUNITY HIGH SCHOOL DISRICT 94**

BUDGET ADOPTION, 2009-2010

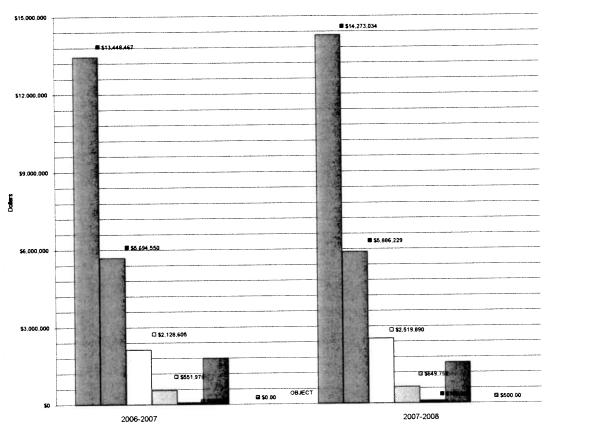
#### GENERAL FUND EXPENDITURES BY OBJECT

DEFINITION OF OBJECT

Grouping of expenditures by expense category

Expend	litures by Object	Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar Change	Percent Change
1000	Salaries	\$12,971,814.90	\$13,448,467.17	\$14,273,034.00	\$824,566.83	6.13%
2000	Benefits	\$4,927,014.90	\$5,694,550.15	\$5,886,229.00	\$191,678.85	3.37%
3000	Services	\$1,915,138,99	\$2,128,605,47	\$2,519,890.00	\$391,284.53	18.38%
4000	Suppiles	\$580,938.55	\$551,978.14	\$649,752.00	\$97,773.86	17.71%
5000	Capital Outlay	\$177,658.69	\$78,525.00	\$104,627.00	\$26,102.00	33.24%
6000	Payment other Gov't	\$69,512.90	\$1,794,871.54	\$1,583,287.00	\$211,584,54)	-11.79%
7000	Transfers	\$134,207.76	\$252,049.00)	(\$248,238.00)	\$3,811.00	-1.51%
8000	Payment other Gov't	\$1,251,593.86	\$0.00	\$500.00	\$500.00	N/A
TOTAL	EXPENDITURES	\$22,027,880.55	\$23,444,948.47	\$24,769,081.00	\$1,324,132.53	5.65%

ARRA fund accounts for \$663,598 of \$1,324,132,53 Remainder of increase is an average increase of 2.82%



#### EXPENDITURES BY OBJECT COMPARISON

Salaries
Benefits
Servers
Supples
Capitel Outlay
Payment other Govt
Transfers
Payment other Govt

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# BUDGET ADOPTION, 2009-2010 OPERATIONS AND MAINTENANCE FUND FUND 20

		Audited	Un Audited	2009-2010	Dollar	Percent
FUND	BALANCE	2007-2008	2008-2009	Budget	Change	Change
Beainni	ng Fund Balance *	\$1,153,195.00	\$1,297,521,16	\$1,054,878,41	(\$242,642,75)	-18.70%
	nent to Highlake	\$0.00	(\$150,000,00)	\$0.00	\$150,000.00	N/A
	Fund Balance-Reserved	\$0.00	\$0.00	\$0.00		N/A
	ENDING FUND BALANCE	\$1,297,521.16	\$1,054,878.41	\$1,054,878.41	\$0.00	0.00%
REVE	NUE .					
Local	Sources					
111100	CURRENT YEAR LEVY	\$1,115,559.11	\$1,167,768.25	\$1,210,210.00	\$42,441.75	3.63%
111200	1ST PRIOR YEAR LEVY	\$1,216,334.84	\$1,254,482.75	\$1,306,722.00	\$52,239.25	4.16%
111300	OTHER PRIOR YEARS' LEVY	\$374.64	\$402.37	\$400.00	(\$2.37)	-0.59%
119100	CURRENT YEAR LEVY	\$0.00	\$0.00	\$0.00	\$0.00	N//
		\$2,332,268.59	\$2,422,653.37	\$2,517,332.00	\$94,678.63	3.91%
121000	MOBILE HOME PRIVLGE TAX	\$293.66	\$281.89	\$300.00	\$18.11	6.42%
123000	P/P REPLACEMENT TAX	\$0.00 \$293.66	\$0.00 \$281.89	\$74,010.00 \$74,310.00	\$74,010.00 \$74,028.11	N/A 26261.359
			4101100	•/•,010.00	4/4,020.11	10101.007
150000	EARNINGS ON INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
151000	INTEREST ON INVESTMENTS	\$78,791.41	\$34,819,16	\$40,000,00	\$5,180.84	14.889
		\$78,791.41	\$34,819.16	\$40,000.00	\$5,180.84	
191000	RENTALS	\$0.00	\$1,036,96	\$0.00	(\$1,036.96)	-100.00%
191001	RENTALS/SCHOOL FACILITY	\$38,768,95	\$48,939.48	\$50,000,00	\$1,060.52	2.17%
191002	RENTALS/WINFIELD SITE	\$0.00	\$0.00	\$0.00	•1,000.01	N/A
191003	RENTALS/SWIMMING POOL	\$29,482.03	\$25,209,16	\$25,000.00	(\$209,16)	-0.83%
192000	PLANNED UNIT DEVELOPMNT	\$72,688.48	\$1,908.00	\$10,000.00		0.00%
1999999	MISCELLANEOUS	\$68.81	\$82.90	\$0.00	\$82.90)	-100.00%
		\$141,008.27	\$77,176.50	\$85,000.00	(\$268.50)	-0.35%
TOTAL	REVENUES	\$2,552,361.93	\$2,534,930.92	\$2,716,642.00	\$173,619.08	6.85%

#### BUDGET ADOPTION, 2007-2008

#### OPERATIONS AND MAINTENANCE FUND EXPENDITURES BY FUNCTION

DEFINITION OF FUNCTION

Grouping of expenditures by department or purpose

		Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar	Percent
2510	BANK SERVICE FEES	\$0.00	\$129.96	\$0.00	(\$129.96)	-100.00%
2540	O & M OF PLANT	\$2,388,635.77	\$2,608,517.00	\$2,616,348.00	\$7,831.00	0.30%
8100	TRANSFER TO HIGHLAKE	\$19,400.00	\$18,926.71	\$100,294.00	\$81,367.29	429.91%
TOTAL	EXPENDITURES	\$2,408,035.77	\$2,627,573.67	\$2,716,642.00	\$89,068.33	3.39%

#### OPERATIONS AND MAINTENANCE FUND EXPENDITURES BY OBJECT

DEFINITION OF OBJECT

Service or Commodity obtained as the result of a specific expenditure

Expend	itures by Object	Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar Change	Percent Change
1000	Salaries	\$911,507	\$983,056	\$1,048,660	\$65,604	6.87%
2000	Benefits	\$240,404	\$252,157	\$248,238	(\$3,919)	-1.55%
3000	Services	\$201,091	\$249,926	\$241,950	(\$7,976)	-3.19%
4000	Supplies	\$1,017,272	\$1,111,522	\$933,200	(\$178,322)	-16.04%
5000	Capital Outlay	\$18,337	\$11,855	\$144,300	\$132,445	1117.16%
6000	Other	\$25	\$130	\$0	\$130)	-100.00%
7000	Transfers	\$19,400	\$18,927	\$100,294	\$81,367	429.91%
TOTAL	EXPENDITURES	\$2,408,036	\$2,627,574	\$2,716,642	\$89,068	3.39%



	DEBT SE	RVICE FUND 30				
UND	BALANCE	Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar Change	Perce Chang
	Beginning Fund Balance *	\$3,359,711.00	\$3,456,637.74	\$3,522,385.31	\$55,747.57	1.61
- 1	Residual Equity Transfers In (Out)	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Ending Fund Balance-Reserved 1 CONTRACT SETTLEME	\$0.00	\$0.00	\$0.00 \$3,606,426,31	\$84,041.00	N/A 2.35
	TOTAL ENDING FUND BALANCE	\$3,466,637.74	\$3,522,385.31	\$3,606,426.31	384,041.00	2.5
VEN	IE					
_	ources					
			\$1,387,762,12	\$1,436,017.00	\$48,254.88	3.4
111 112	Current Year Taxes 1st Year Prior Taxes	\$1,408,876.78 \$1,551,206.47	\$1,585,512.20	\$1,548,206.00	(\$37,306.20)	-2.3
	2nd Year Prior Taxes	\$477.55	\$508.17	\$0.00 \$2,984,223.00	(\$508.17) \$10,440.51	-100.0 0.3
	TOTAL LOCAL TAXES	\$2,960,560.80	\$2,973,782.49	52,984,223.00	210,440.21	
210	MOBILE HOME PRIV TAX	\$374.35	\$355.18	\$0.00	(\$3\$5.18)	-100.0
510	Interest	\$117,973.51	\$92,396.16	\$70,000.00	(522,396.16)	-24.2
				\$3,054,223.00	517 310 831	-0.4
TAL R	EVENUES	\$3,078,908.66	\$3,066,533.83	\$3,054,223.00	[411]410.401	
	DEBT SE					
FINITI	ON OF FUNCTION Grouping of expension	Situres by department or purpo Audited	Un Audited	2009-2010	Dollar	Perce
pend	ditures by Department	2007-2008	2008-2009	Budget	Change	Char
170	SCHOOL BOND FINANCL SVCS	\$500.00	\$875.00	\$500.00	(5375.00)	-42.8
100	DEBT SERV/BOND PRINC RET	\$1,560,000.00	\$1,975,000.00 \$1,034,536.26	\$1,930,000.00 \$1,038,932.00	(\$45.000.00) \$4,395.74	-2.1
	DEBT SERVICES-INTEREST	\$1,410,523.76 \$958.16	\$1,034,536.26	\$750.00	\$375.00	100.0
Z49	BANK SERVICE FEES	\$2,971,981.92	\$3,010,786.26	\$2,970,182.00	(\$40,604.26)	-4.3
	TRANSPO	ORTATION FUND 40			and a second	
		Audited	Un Audited	2009-2010	Dollar	Perc
JND	BALANCE	2007-2008	2008-2009	Budget	Change	Cha
	Beginning Fund Balance *	\$469,272.00	\$253,973.33 \$0.00	\$66,920.17 \$0.00	(\$187,053.16) \$0.00	-73.
	Residual Equity Transfers In (Out) Ending Fund Balance-Reserved Touring Fund Balance-Reserved	\$0.00 \$0.00	\$0.00	\$0.00		
	TOTAL ENDING FUND BALANCE	\$253,973.33	\$66,920.17	\$290,815.17	\$223,895.00	334.
ÉVEN		1				
	Sources	, 	r	1		
	T				\$10,247.88	3.
	CURRENT YEAR	\$268,924.12 \$294,065.74	\$282,365.12 \$302,413.96	\$292,613.00 \$315.948.00	\$10,247.88	4.
1100	1ST PRIOR YEAR LEVY OTHER PRIOR YRS' LEVY	\$90.58	\$97.00	\$50.00	(\$47.00)	-48.
		\$563,080.44	\$584,876.08	\$608,611.00	\$23,734.92	4.
10000	TOTAL LOCAL TAXES	\$303,080.44	1304,010.00			
21000		\$70.99	\$67.97 \$0.00	\$50.00 \$11,000.00	(\$17.97) \$11,000.06	-26.
3000	CPPRT	\$0.00	50.00	311,000.00	311,000.00	
11100	FEES/PARENTS/PUPILS	\$1,259.40	\$720.00	\$1,200.00	\$480.00	<u>66.</u>
		404 604 60	\$14,062.63	\$16,000.00	\$1,937.37	13.
51000	interest	\$26,591.52				
	REGULAR TRANS	\$55,131.00	\$64,125.96	\$91,500.00 \$45,749.00	\$27,374.04 \$45,749.00	42.
	REGULAR TRAN FY09 LATEPY SPED TRANSP	\$0.00 \$169,936.84	\$0.00 \$237,910.77	\$373,600.00	\$135,689.23	57.
	SPED TRANSP FY09 LATEPAY	\$0.00	\$0.00	\$178,146.00	\$178,146.00	
	WORKING CASH TRANSFER			\$30,470.00	\$30,470.00	
					BAEA FAN EN	50
	REVENUES	\$816,070.19	\$901,763.41	\$1,356,326.00	\$454,582.59 \$430,827.67	25
TAL	REVENUES WITHOUT STATE FYOD PAYMENTS			\$1,132,431.00	(**34,6£7.47	
	TRANSP	ORTATION FUND 40				
FINI	NON OF FUNCTION Grouping of exper	ditures by department or purp		2000 2010	Dollar	Per
pend	itures by Function	Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	JUNA	
2550	Transportation	\$1,031,369	\$1,088,752	\$1,122,431	\$33,679	3
2330 6000	PROVISION FOR CONTINGENCY		\$65	\$10,000	\$9,935	15289
STAL	EXPENDITURES	\$1,031,369	\$1,088,817	\$1,132,431	\$43,614	4
	TRANSP	ORTATION FUND 40				
FINI	TION OF OBJECT Service or Commo	odity obtained as the result of a	a specific expenditure			
				2000 2040	Dallar	Pa

Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar	Percent
	\$1,088,752	\$1,122,431	\$33,679	3.09%
0	\$65	\$10,000	\$9,935	15289.35%
1.031.369	1,088,817	1,132,431	\$43,614	4.01%
	Audited 2007-2008 1,031,369 0 1,031,369	2007-2008 2008-2009 1,031,389 \$1,088,752 0 \$65	2007-2008         2008-2009         Budget           1,031,369         \$1,088,752         \$1,122,431           0         \$65         \$10,000	2007-2008         2008-2009         Budget           1,031,369         \$1,088,752         \$1,122,431         \$33,679           0         \$65         \$10,000         \$9,935



Т	Audited	Un Audited	2009-2010	Dollar	Percer
UND BALANCE	2007-2008	2008-2009	Budget	Change	Chang
Beginning Fund Balance *	\$249,066.00	\$366,257.62	\$386,983.69	\$20,726.07 \$0.00	5.66 N
Residual Equity Transfers In (Out) Ending Fund Balance-Reserved	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	N
TOTAL ENDING FUND BALANCE	\$366,257.62	\$386,983.69	\$386,983.69	\$0.00	0.00
EVENUE					
ocal Sources					
1100 CURRENT YEAR LEVY	\$114,233.25	\$109,980.29	\$114,069.00	\$4,088.71	3.72
1200 1ST PRIOR YEAR LEVY	\$109,735.22	\$128,459.03	\$123,165.00	(\$5,294.03)	-4.13
1300 OTHER PRIOR YRS' LEVY	\$33.81 \$165,400.23	\$41.20 \$165.046.87	\$0.00 \$171,101.00	(\$41.20) <b>\$8,054.13</b>	-100.0 3.6
15200 1ST PRIOR YEAR LEVY	\$170,231.81	\$186,136.98	\$184,748.00	(\$1,388.98)	-0.7
15300 OTHER PRIOR YRS' LEVY	\$52.40 \$559,686.72	\$59.66 \$589,724.03	\$0.00 \$593,083.00	(\$59.66) \$3.358.97	-100.0 0.5
	\$559,666.72	\$388,724.03	\$393,083.00	\$3,336.87	0.0
1000 MOBILE HOME PRIVILGE	\$64.96	\$65.29		(\$65.29)	-100.0
23000 P/P REPLACEMENT TAX	\$52,331.13	\$45,051.91	\$50,000.00	\$4,948.09	10.9 #DN
51000 Interest	\$21,034.81	\$9,436.29	\$6,000.00	(\$3,436.29)	-36.4
					#Df\
00100 General State Aid	\$75,000.00	\$0.00	\$0.00	\$0.00	#DN
TAL REVENUES	\$708,117.62	\$644,277.52	\$649,083.00	\$4,805.48	0.7
18/	IRF FUND 50				
IM	IRF FUND 50				
FINITION OF FUNCTION Grouping of expendi	itures by department or purp Audited I	Un Audited	2009-2010	Dollar	Perce
	2007-2008	2008-2009	Budget		Ferce
130 HIGH SCHOOL INSTRUCTION	\$111,518.25	\$118,541.57	\$116,119.00	(\$2,422.57)	-2.0
1220 SPED Education	\$85,218.50	\$88,929.97	\$93,452.00	\$4,522.03	5.0
407 BUSINESS ED	\$5,934.39	\$6,347.07	\$7,011.00	\$663.93	10.4
421 HOME ECONOMICS	\$2,476.77	\$2,676.04	\$2,880.00	\$203.96 \$70.68	7.6
447 INDUSTRIAL ARTS 500 INTERSCHOLASTIC PROGRAMS	\$1,283.31 \$21,891.78	\$1,203.32 \$26,941.84	\$1,274.00 \$27,556.00	\$70.00	2.2
600 SUMMER SCHOOL	\$5,787.96	\$6,824.81	\$6,595.00	(\$229.81)	-3.3
1800 BILINGUAL 110 SOCIAL WORK SERVICES	\$19,571.29 \$2,622.51	\$20,805.79 \$2,632.04	\$22,881.00 \$2,908.00	\$2,075.21	9.9
2110 SOCIAL WORK SERVICES 2120 GUIDANCE SERVICE	\$10,645.55	\$11,227.71	\$11,789.00	\$561.29	5.0
2130 NURSE SERVICES	\$7,203.48	\$10,225.54	\$11,875.00	\$1,649.46	16.1 -37.8
2140 PSYC SERVICES 2210 STAFF DEVELOPMENT	\$0.00 \$9.69	\$5,698.72 \$38.61	\$3,541.00	(\$2,157.72) (\$38.61)	-100.0
2220 LEARNING RESOURCE CENTER	\$55,191.05	\$54,206.05	\$59,042.00	\$4,835.95	8.9
2230 LEARNING ASMT	\$211.84 \$278.14	\$220.91 \$274.79	\$227.00 \$281.00	\$6.09 \$6.21	2.7
2310 BD OF EDUCATION 2320 SUPERINTENDENT	\$11,582.92	\$11,594.99	\$13,981.00	\$2,386.01	20.5
2330 PERSONNEL	\$11,340.38	\$12,446.30	\$13,746.00	\$1,299.70	10.4
2410 PRINCIPAL'S OFFICE 2510 DIRECTOR OF BUSINESS	\$48,888.07 \$1,419.55	\$49,246.39 \$1,467.33	\$53,004.00 \$1,528.00	\$3,757.61	7.6
2511 EMPLOYEE BENEFIT CONTROL	\$0.00	\$0.00	\$0.00	\$0.00	
2520 FISCAL SERVICES 2540 O & M OF PLANT	\$24,521.72 \$140,983.18	\$24,875.53 \$142,382.60	\$25,168.00 \$146,376.00	\$292.47	1.1 2.8
2540 O & M OF PLANT 2660 DATA PROCESSING	\$22,345.67	\$24,743.53	\$27,849.00	\$3,105.47	12.5
DTAL EXPENDITURES	\$590,926.00	\$623,551.45	\$649,083.00	\$25,531.55	4.0
н	IGHLAKE FUND 61	Un Audited	2009-2010	Dollar	Perc
UND BALANCE	2007-2008	2008-2009	Budget	Change	Char
				-\$295,752	-4.2
Beginning Fund Balance *	\$6,986,419.00	\$6,969,622.30	\$6,673,870.06		
Beginning Fund Balance * Merge fund 60 balance	\$6,986,419.00 (\$23,558.00)		\$6,673,870.06 \$0.00	-\$150,000	
Beginning Fund Balance * Merge fund 60 balance Adjustment from O&M Adjustment investments		\$6,969,622.30 \$150,000.00			
Beginning Fund Balance * Merge fund 60 balance Adjustment from O&M Adjustment investments		\$150,000.00 \$0.00	\$0.00 \$0.00	-\$150,000	
Beginning Fund Balance * Merge fund 60 balance Adjustment from O&M	(\$23,558.00)	\$150,000.00	\$0.00		
Beginning Fund Belance * Merge fund 60 balance Adjustment from O&M Adjustment investments Ending Fund Balance-Reserved <sup>1</sup> COMTRACT SETURN TOTAL ENDING FUND BALANCE EVENUE	(\$23.558.00) \$0.00	\$150,000.00 \$0.00	\$0.00 \$0.00	-\$150,000	
Beginning Fund Balance * Merge fund 60 balance Adjustment from 0&M Adjustment investments Ending Fund Balance-Reserved <sup>1</sup> CONTRACT SETUR TOTAL ENDING FUND BALANCE EVENUE	(\$23.558.00) \$0.00	\$150,000.00 \$0.00	\$0.00 \$0.00	-\$150,000	
Beginning Fund Balance * Merge fund 60 balance Adjustment from O&M Adjustment investments Ending Fund Balance-Reserved <sup>1</sup> COMTRACT SETTLEN TOTAL ENDING FUND BALANCE EVENUE Scal Sources	(\$23.558.00) \$0.00	\$150,000.00 \$0.00	\$0.00 \$0.00	-\$150,000	0.0
Beginning Fund Balance * Merge fund 60 balance Adjustment from O&M Adjustment investments Ending Fund Balance-Reserved <sup>1</sup> COMRACT SETTLEN	\$23,558.00) \$0.00 \$6,969,672.30	\$150,000.00 \$0.00 \$6,673,870.06	\$0.00 \$0.00 \$6,673,870.06	-\$150,000 	-79.4 428.9
Beginning Fund Balance * Merge fund 60 balance Adjustment from O&M Adjustment investments Ending Fund Balance-Reserved 1 CONTRACT SETTLEN TOTAL ENDING FUND BALANCE VENUE cal Sources 1000 Interest 0000 O&M TRNSF-H/L LOAN REPMT	\$23.558.00) \$0.00 \$6,969,622.30 \$246,933.81	\$150,000.00 \$0.00 \$6,673,870.06 \$452,766.18	\$0.00 \$0.00 \$6,673,870.06 \$93,000.00	-\$150,000 	0.1 -79.4 429.1
Beginning Fund Balance * Merge fund 60 balance Adjustment from O&M Adjustment fine Stimerts Ending Fund Balance-Reserved <sup>1</sup> COMTRACT INTLEN TOTAL ENDING FUND BALANCE EVENUE Stal Sources 10000 Interest 10000 O&M TRNSF-H/L LOAN REPMIT REVENUES H	\$23,558,00) \$0.00 \$6,969,622.30 \$246,933.81 \$19,400.00	\$150,000.00 \$0.00 \$6,673,870.06 \$452,766.18 \$452,766.18 \$18,926.71 \$471,692.89	\$0.00 \$0.00 \$6,673,870.06 \$93,000.00 \$100,294.00	-\$150,000 	0.1 -79.4 429. -59.0
Beginning Fund Balance * Merge fund 60 balance Adjustment from O&M Adjustment investments Ending Fund Balance-Reserved * COMTRACT INTLEN TOTAL ENDING FUND BALANCE EVENUE Scal Sources 51000 Interest 10000 O&M TRNSF-H/L LOAN REPMT REVENUES	\$23,558,00) \$0.00 \$6,969,622.30 \$246,933.81 \$19,400.00 \$266,333.81 IGHLAKE FUND 61 itures by department or purp	\$150,000.00 \$0.00 \$6,673,870.06 \$452,766.18 \$18,928.71 \$471,692.89 \$471,692.89	\$0.00 \$0.00 \$6,673,870.06 \$93,000.00 \$100,294.00 \$193,294.00	-\$150,000 	0.0
Beginning Fund Balance * Merge fund 60 balance Adjustment from O&M Adjustment investments Ending Fund Balance-Reserved * COMTRACT INTER TOTAL ENDING FUND BALANCE EVENUE Scal Sources 51000 Interest 10000 O&M TRNSF-H/L LOAN REPMT REVENUES	\$23,556.00) \$0.00 \$6,969,622.30 \$246,933.81 \$19,400.00 \$266,333.81 IGHLAKE FUND 61 itures by department or purp Audited	\$150,000.00 \$0.00 \$6,673,870.06 \$452,766.18 \$452,766.18 \$18,926.71 \$471,692.89 ose	\$0.00 \$0.00 \$6,673,870.06 \$93,000.00 \$100,294.00 \$193,294.00 2009-2010	-\$150,000 	0.1 -79.4 429. -59.0



	Audited	Un Audited	2009-2010	Dollar	Perci
IND BALANCE	2097-2008	2008-2000	Budget	Change	Char
	\$1,967,111.00	\$2,036,464,82	\$2,069,521,39	\$23,066.57	1.1
Beginning Fund Balance *	\$0.00	\$0.00	\$0.00	\$0.00	NIA
Residual Equity Transfers In (Out) Ending Fund Balance-Reserved	\$0.00	\$0.00	\$0.00		N/A 0.0
Ending Fund Balance-Designated *	\$2,036,454.82	\$2,059,521.39	\$2,059,521.39	\$0.00	0.1
/ENUE					
Sources					
		\$23,113.10	\$30,470.00	\$7,366.90	31
100 Interest	\$79,343.82		\$30,470,00	\$7.366.90	31
VENJES	\$79,343.82	\$23,113.10	\$30,470.00	17,300,90	
WORKING CASH FUND 70 writion of function Grouping of expenditures by d		Un Audited	2009-2019	Dollar	Pa
	Audited 2007-2008	2008-2009	Budget		
BANK FEE	\$0.00	\$46.53	\$0.00	\$46.53)	-10
TRANSFER OF WORKING CASH INTEREST	\$0.00	\$0.00	\$30,470.00	\$30,470.00	
AL EXPENDITURES	\$0.00	\$46.63	\$30,470.00	\$30,423.47	6636
TORT FUND 80		Un Audilled	2008-2018	Dollar	7.
	Audied 2007-2008	Un Audited 2008-2009	2006-2016 Budget	Dollar Change	a
ND BALANCE		2008-2009	Budget \$99,151.09	Change (376,939.96)	a
ND BALANCE	2007-2008 \$144,784.00 \$0.00	2008-2009 \$166,091.05 \$74,634.00	Budget \$99,151.09 \$0.00	Change	a
ND BALANCE	2007-2008 \$144,784,00 \$0.00 \$0.00	2008-2009 \$166,091.05 \$74,634.00 \$0.00	Budget \$99,151.06 \$0.00 \$0.00 \$0.00	Change (\$76,939.96) (\$74,634.00)	a
ND BALANCE Beginning Fund Batence *	2007-2008 \$144,784.00 \$0.00	2008-2009 \$166,091.05 \$74,634.00	Budget \$99,151.09 \$0.00	Change (376,939.96)	a
ND BALANCE Beginning Fund Belance * Set up audit entry Ending Fund Belance-Reserved * Minner, i at Future Ending Fund Belance-Designated *	2007-2008 \$144,784,00 \$0.00 \$0.00	2008-2009 \$166,091.05 \$74,634.00 \$0.00	Budget \$99,151.06 \$0.00 \$0.00 \$0.00	Change (\$76,939.96) (\$74,634.00)	a 
ND BALANCE Beginning Fund Balance * Set up audit entry Ending Fund Balance - Reserved * structure Ending Fund Balance - Designated * Ending Fund Balance - Designated * Ending Fund Balance - Designated *	2007-2008 \$144,754,00 60,00 50,00 .5166,091,05 	2008-2009 \$166,091.05 \$74,834.00 \$0.00 \$99,161.09	Budget \$99,161.09 \$0.00 \$0.00 \$0.00 \$0.00 \$99,161.09	Change (\$76,939.96) (\$74,634.00)	4
ND BALANCE Beginning Fund Balance* Set up audit entry Ending Fund Balance-Beserved * sommer, i at rules// Ending Fund Balance-Designeted *  PALE al Sources ID TropricatoryanceD/TAXES	2007-2008 \$144,794,00 60,00 \$100,091,05 	2008-2009 \$166,091.05 \$74,634.00 \$80.00 \$99,151.09 \$101.330.16	Budget \$29,151.06 \$0.00 \$0.00 \$69,151.09 \$106,061.00	Change 376 339 561 (574 634 00) 10.00 13,730 84 19,066 03	4
ND BALANCE Beginning Fund Balance * Set up audk entry Ending Fund Balance Reserved * * Ending Fund Balance - Designated *	2007-2008 \$144,754,00 60,00 50,00 .166,091,05 	2008-2009 \$166,091.05 \$74,834.00 \$0.00 \$99,161.09	Budget \$99,161.09 \$0.00 \$0.00 \$0.00 \$0.00 \$99,161.09	Change (376 \$39 96) (574 634 20) 10 00 10 00 13 (750 84 19 (96 63 13 (750 84 19 (96 63 15 (3 76)	-10
ND BALANCE Beginning Fund Balance* Set up suck entry Ending Fund BalanceAssigneted* Ending Fund Balance-Designeted*  Ending Fund Bal	2007-2008 \$144,794,00 60,00 \$100,091,05 	2008-2009 5166.091.05 574.634.00 1600 1609,161.09 5101.330.16 5104.372.87 5104.372.87 5104.372.87 513.88 523.60	Bludget 503 (51 /06 50 00 500 0 500 (51 09 5105.061 00 5113.439.00	Change 376 839 561 (574 634 00) 10 00 10 00 13,730 64 19,066 03 533 461 533 461 533 561	-10 -10
ND BALANCE Beginning Fund Balance* Set up suck entry Ending Fund Balance-Reserved 'unime Lastaume Ending Fund Balance-Designated * Ending Fund Balance-Designated * ENAL Balources 00 Topr(ADVANCED)TAXES 00 Topr(ADVANCED)TAXES 00 Topr(BACK) TAXES 0	2007-2008 \$144,794,00 60,00 \$100,091,05 	2008-2009 \$166,081.05 \$74,834.00 \$50.00 \$393,151.09 \$101,330.16 \$104,372.97 \$33.46	Bludget \$29,151,06 \$0,00 \$0,00 \$69,151,09 \$106,061,00	Change 376 539 561 1574 634 007 160 00 10 00 13,730 64 16,066 03 153 461 153 561 153 561 152 673 153 561 152 673 581	
ND BALANCE Beginning Fund Balance * Set up auck entry Ending Fund Balance Asserved * * Ending Fund Balance - Designated *  Ending Fund Bal	2007-2008 \$144,754,00 50,00 50,00 50,00 5166,081,05 502,815,00 \$113,465,00	2008-2009 5166.091.05 574.634.00 1600 1609,161.09 5101.330.16 5104.372.87 5104.372.87 5104.372.87 513.88 523.60	Bludget 503 (51 /06 50 00 500 0 500 (51 09 5105.061 00 5113.439.00	Change 376 839 561 (574 634 00) 10 00 10 00 13,730 64 19,066 03 533 461 533 461 533 561	
ND BALANCE Beginning Fund Balance * Set up suck entry Ending Fund Balance Asserved 'unitive, i at future Ending Fund Balance -Designated *  Ending Fund Bala	2007-2008 \$144,754.00 \$0.00 \$0.00 \$100,001.08 \$92,915.00 \$113,496.00 \$10,952.05 \$10,952.05 \$2217,173.06	2008-2009 5166,091,05 50,00 599,151,09 5104,372,97 5104,372,97 523,66 54,613,30 5210,273,49	Bludget 583 (51 06) 50 00 580 (51 00) 580 (51 00) 5105,051 00 5113,439 00 5221,000,00	Change 376 339 561 (\$74 634 00) 50.00 53,730.64 53,730.64 53,730.64 53,65 53,561 53,562 53,562 53,562 53,562 53,562 53,562 53,562 53,562 53,562 53,562 53,562 53,56 55,56 55,	۲ 
ND BALANCE Beginning Fund Belance* Set up suck entry Ending Fund Belance Reserved ************************************	2007-2008 \$114,78,100 \$0.00 \$0.00 \$106,001.05 \$02,815.00 \$113,465.00 \$10,952.05 \$10,952.05 \$217,173.06 \$217,173.06	2008-2009 5166.091.05 574.634.00 1000 1099,161.09 5101.330.16 5104.372.97 5104.372.97 5104.372.97 5123.66 543.613.38	Bludget 583 (51 /06 50 00 590 (51 09 599 (51 09 5106.061.00 5113.459.00 \$2,600.00	Change 376 339 360 (74 634 00)  10,00  10,00  13,730 24 19,045 35 153,730 24 19,045 35 153,730 24 19,045 35 153,730 15	Ca 4 
ND BALANCE  Sequences Set up and Balance Reserved Comment is tradew Ending Fund Balance Reserved Comment is tradew Ending Fund Balance Reserved Texture al Sources Texture al Sources Texture	2007-2008 \$144 794.00 \$0.00 \$0.00 \$166,041.05 \$02,815.00 \$113,498.00 \$113,498.00 \$10,062.05 \$10,062.05 \$10,062.05 \$10,062.05 \$217,173.06 \$207,72468	2008-2009 5166.091.05 574.634.05 50.05 199,161.09 5104.372.97 5104.372.97 5104.372.97 5104.372.97 5210.273.49 5210.273.49	Budget	Change 376 339 361 (\$74 634 00)  10.00  3176 339 361 (\$74 634 00)  3170 84  30,00  33.70 84  33.70 84  33.70 84  33.70  33.70  31.70  3	4 4 
ND BALANCE Beginning Fund Balance* Set up suck entry Ending Fund Balance Areasived Comment is a number Ending Fund Balance-Designated *  Ending Fund Balance-Designated *  ENALES  I CORT (BACK) TAXES 00 TORT (CAREN) TAXES 00 TORT (BACK) TAXE	2007-2008 \$114,78,100 \$0.00 \$0.00 \$106,001.05 \$02,815.00 \$113,465.00 \$10,952.05 \$10,952.05 \$217,173.06 \$217,173.06	2008-2009 5166.091.05 574.834.00 199.151.09 5104.330.16 5104.372.97 533.46 5144.73.30 544.613.56 542.10.273.49 Un Audited 2008-2009	Bludget  File 11 06  File 11 06  File 11 06  File 11  Fil	Change 376 339 36() (174 634 00) 100 100 1370 84 10,00 1370 84 19,966 03 1370 84 19,966 03 1373 64 19,966 03 1373 64 19,966 03 1373 64 19,966 03 1373 64 19,966 03 1373 64 19,966 03 10,726 85 10,726 10,	ם 
ND BALANCE Beginning Fund Balance * Set up audit entry Ending Fund Balance Reserved * **********************************	2007-2008 \$144,754,00 \$0.00 \$0.00 \$105,081.05 \$92,815,00 \$113,465,00 \$113,465,00 \$10,852.05 \$10,852.05 \$217,173.05 department or purpose Audited 2047-2068 \$100,456.00	2008-2009 5166.091.05 50.00 199,151.09 5104.330.16 5104.372.97 533.48 523.65 44,613.38 5210,273.49 Un Audited 2098-2899 5116.990.46	Bludget  Fill (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Change 376 339 561 (\$74 634 00) 30.00 30.00 3170 339 561 30.00 30.00 3170 34 30.00 3170 24 317	
ND BALANCE Balanning Fund Baince* Ending Fund Baince Reserved tommen at human Ending Fund Baince-Oresignated *  PENJE a Sources a Sources a Sources a Sources a Tork (BACK) TAXES a Tork (	2007-2008 \$144,754,00 \$0.00 \$100,00 \$106,001,05 \$105,001,05 \$105,001,05 \$105,001,05 \$113,466,00 \$10,466,00 \$2,490,00 \$100,466,00 \$2,490,00 \$100,466,00 \$2,490,00 \$100,466,00 \$2,490,00 \$100,466,00 \$2,490,00 \$100,466,00 \$2,490,00 \$100,466,00 \$2,490,00 \$100,466,00 \$2,490,00 \$100,466,00 \$2,490,00 \$100,466,00 \$2,490,000 \$2,490,000 \$2,490,000 \$2,490,000 \$2,490,000 \$2,490,000 \$2,490,000 \$	2008-2009 5166.051.05 574.051.05 50.05 199,151.09 5104.372.87 5104.372.87 5104.372.87 5104.372.87 5104.372.87 5104.372.88 5104.372.88 5104.572.49 5104.58 5104.5	Budget  E38 (151 06 50 00 50 00 50 00 50 0 50 0 5100 5100 5	Change 376 339 36() (174 634 00) 174 634 00) 1000 100 1370 64 10,00 1370 64 10,006 03 133 69 153 36() 152 013 38() 152 013 38() 152 013 38() 153 60() 153 60() 153 60() 153 60() 153 60() 153 60() 153 60() 153 60() 153 60() 153 60() 153 60() 153 720 0 153 72	۲۵ ۲۵ ۱۵ ۱۵ ۲۵ ۲۵ ۲۵
IND BALANCE Beginning Fund Balance* Beginning Fund Balance* Beding Fund Balance* Beding Fund Balance*Designated* UNUE Code Sources Code Sources Code Sources Code Sources Code Sources Code Code Code Code Code Code Code Code	2007-2008 \$114,75,00 \$0.00 \$0.00 \$0.00 \$106,001,05 \$02,815,00 \$113,466,00 \$10,952,05 \$10,952,05 \$10,952,05 \$217,173,05 \$217,175,175	2008-2009 5166.091.05 574.634.00 5000 599.151.09 5104.372.97 533.46 5104.372.97 533.46 523.65 54.613.30 524.613.30 524.613.30 526.273.49 Un Audited 2668-2669 5116.590.46 50.00 54.650.00	Bludget  Fin (6)  Fin	Change 376 339 561 (\$74 634 00) 30.00 30.00 3170 339 561 30.00 30.00 3170 34 30.00 3170 24 317	Ca 4 