



COMMUNITY HIGH SCHOOL DISTRICT 94

BUDGET ADOPTION 2009-2010

OPERATING FUNDS						Total Operating Funds	NON-OPERATING FUNDS			Total Non Operating Funds	GRAND TOTAL
Fund	ED	O&M	TRANS	WC	TORT		B&I	IMRF	Highlake		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	\$24,100,117.00
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 Pmts	(\$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	\$32,682,183.00
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	\$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	\$24,184,438.00

* 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 ACTUAL	2008-09 BUDGET	2008-09 ACTUAL	2009-10 BUDGET	W/OUT STATE 09 2009-10 BUDGET	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	-	-	-	-	-
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	50.4%
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	-	-	-	-	-	-	-
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	31.8%
TORT IMMUNITY	-	-	-	-	210,273	221,000	221,000	10,727	5.1%
LIFE SAFETY	-	-	-	-	-	-	-	-	-
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 IMMUNITY	198,799	201,605	195,866	199,667	-	-	-	-	-
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	(40,604)	-1.3%
TRANSPORTATION	973,682	808,650	1,031,368	881,000	1,088,817	1,132,431	1,132,431	43,614	4.0%
IMRF & FICA	537,842	573,660	590,926	678,221	623,551	649,083	649,083	25,532	4.1%
SITE & CONSTRUCTION	323,809	-	-	-	-	-	-	-	-
CAPITAL PROJECTS (HIGH LAKE)	807,089	197,318	259,573	259,000	917,445	193,294	193,294	(724,151)	-78.9%
WORKING CASH	-	-	-	50,000	47	30,470	30,470	30,423	64729.8%
TORT IMMUNITY	-	-	-	-	212,579	221,000	221,000	8,421	4.0%
LIFE SAFETY	-	-	-	-	-	-	-	-	-
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%
ENDING FUND BALANCE	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									

COMMUNITY HIGH SCHOOL DISTRICT 94

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.
- 3) 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 than 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 DISTRICT 94



COMMUNITY HIGH SCHOOL DISTRICT 94

BUDGET ADOPTION 2009-2010

EDUCATION FUND 10

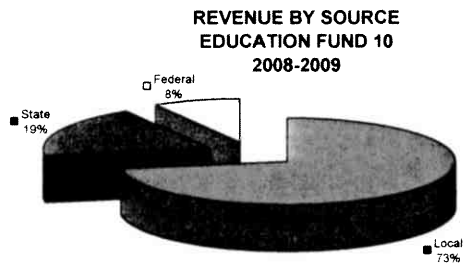
The Educational Fund is the largest fund in the District and is used to account for the day to day financial operations. All monies are accounted for here except for those which are required to be accounted for in a separate fund (i.e. Operations and Maintenance Fund 20, Bond and Interest Fund 30, Transportation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

FUND BALANCE		Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar Change	Percent Change
	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	5.58%
	Ending Fund Balance-Designated *	\$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	5.58%
REVENUE						
Local Sources						
1111	Current Year Taxes	\$6,968,228.40	\$7,206,798.32	\$7,468,019.00	\$261,220.68	3.62%
1112	1st Year Prior Taxes	\$7,344,245.79	\$7,836,001.00	\$8,063,574.00	\$227,573.00	2.90%
1113	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%
1123	2nd Year Prior Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1141	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%
1143	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)	-19.96%
	TOTAL LOCAL	\$17,572,419.37	\$18,031,426.02	\$18,361,736.00	\$330,192.95	1.83%
Flow Through						
2100	Flow Through State - Orphanage 18-3	\$300,562.91	\$281,904.78	\$250,000.00	(\$31,904.78)	-11.32%
2100	Flow Through State - Orphanage 18-3 FY 09	\$0.00	\$0.00	\$64,950.00	\$64,950.00	0.00%
	TOTAL FLOW THROUGH	\$300,562.91	\$281,904.78	\$314,950.00	\$33,045.22	11.72%

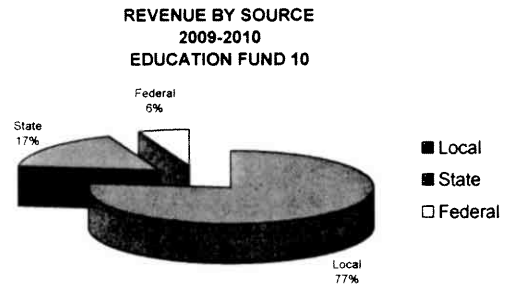
COMMUNITY HIGH SCHOOL DISTRICT 94

REVENUES (Continued)		Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar Change	Percent Change
State Sources						
3001	State Aid Payment	\$1,046,233.16	\$752,023.55	\$824,415.00	\$72,391.45	9.63%
3009	Transition	\$0.00	\$9,118.91	\$0.00	(\$9,118.91)	-100.00%
	Transition PY owed		\$0.00	\$30,331.00	\$30,331.00	0.00%
3100	SPED Private Tuition	\$41,689.65	\$54,735.94	\$81,000.00	\$26,264.06	47.98%
	SPED Private Tuition PY owed	\$0.00	\$0.00	\$39,557.00	\$39,557.00	0.00%
3105	SPED Extra Ordinary	\$200,490.21	\$277,122.60	\$280,000.00	\$2,877.40	1.04%
	SPED Extra Ordinary PY owed	\$0.00	\$0.00	\$192,738.00	\$192,738.00	0.00%
3110	SPED Personnel	\$235,811.89	\$253,346.84	\$325,000.00	\$71,653.16	28.28%
	SPED Personnel PY owed	\$0.00	\$0.00	\$161,382.00	\$161,382.00	0.00%
3145	SPED Summer School	\$1,308.54	\$2,541.15	\$2,000.00	(\$541.15)	-21.30%
3220	Career and Tech Impvmt Grant	\$41,885.00	\$41,601.00	\$41,636.00	\$35.00	0.08%
3310	Bilingual TPI	\$89,789.00	\$40,229.00	\$121,070.00	\$80,841.00	200.95%
	Bilingual TPI PY 09 owed			\$37,241.00	\$37,241.00	0.00%
3360	State Free Lunch	\$1,622.18	\$3,902.02	\$1,000.00	(\$2,902.02)	-74.37%
	State Free Lunch PY 09 owed			\$1,141.00	\$1,141.00	0.00%
3370	Drivers Ed	\$66,968.60	\$56,839.40	\$57,000.00	\$160.60	0.28%
3400	Adult Ed State 3-1	\$93,490.00	\$109,157.75	\$97,000.00	(\$12,157.75)	-11.14%
3401	Adult Ed Performance	\$42,555.00	\$27,821.50	\$42,000.00	\$14,178.50	50.96%
3775	ADA Safety Ed Block Grant	\$72,691.56	\$72,317.11	\$18,000.00	(\$54,317.11)	-75.11%
3800	Library Per Capita Grant	\$1,552.93	\$1,557.19	\$1,550.00	\$0.00	0.00%
3950	State Orphanage	\$74,048.85	\$0.00	\$0.00	\$0.00	0.00%
3998	TRS On Behalf	\$1,625,000.00	\$2,061,689.00	\$2,200,000.00	\$138,311.00	6.71%
TOTAL STATE SOURCES		\$3,635,136.57	\$3,764,002.96	\$4,554,061.00	\$790,065.23	20.99%
Federal Sources						
4001	Impact Aid	\$51,435.89	\$0.00	\$0.00	\$0.00	0.00%
4100	ESEA Title II	\$3,645.00	\$0.00	\$0.00	\$0.00	0.00%
4210	Federal Food Reimbursement	\$6,057.02	\$12,395.36	\$3,000.00	(\$9,395.36)	-75.80%
4300	Title I	\$175,225.00	\$199,076.00	\$190,499.00	(\$8,577.00)	-4.31%
4400	Title IV	\$7,163.00	\$6,206.00	\$6,175.00	(\$31.00)	-0.50%
4620	IDEA Flow Through	\$326,563.00	\$341,617.00	\$421,909.00	\$80,292.00	23.50%
4625	SPED I.D.E.A. Room and Board	\$53,213.13	\$112,734.18	\$75,000.00	(\$37,734.18)	-33.47%
	SPED I.D.E.A. Room and Board FY09 owed			\$42,107.00	\$42,107.00	0.00%
4745	PERKINS TITLE IIC	\$33,428.00	\$28,796.00	\$28,842.00	\$46.00	0.16%
4770	PERKINS 3E	\$1,500.00	\$1,499.69	\$1,200.00	(\$299.69)	-19.98%
4800	FED ADULT ED BASIC	\$98,233.00	\$71,723.50	\$100,000.00	\$28,276.50	39.42%
4805	ADULT ED CIVICS	\$11,000.00	\$10,238.00	\$11,000.00	\$762.00	7.44%
4850	ARRA GSA	\$0.00	\$221,691.87	\$216,952.00	(\$4,739.87)	-2.14%
4851	ARRA TITLE I	\$0.00	\$0.00	\$94,139.00	\$94,139.00	0.00%
4857	ARRA IDEA	\$0.00	\$0.00	\$574,926.00	\$574,926.00	0.00%
4900	Medicaid	\$160,220.05	\$221,545.55	\$252,075.00	\$30,529.45	13.78%
4909	Title III - LIPLEPS	\$0.00	\$56,848.00	\$35,500.00	(\$21,348.00)	-37.55%
4932	Title II	\$53,012.00	\$53,015.00	\$53,015.00	\$0.00	0.00%
4971	Technology Enhanced Ed	\$2,098.00	\$1,735.00	\$1,771.00	\$36.00	2.07%
4999	Miscellaneous	\$3,240.79	\$0.00	\$0.00	\$0.00	0.00%
Federal Sources		\$986,033.88	\$1,339,121.15	\$2,108,110.00	\$768,988.85	57.42%
TOTAL REVENUES		\$22,494,152.73	\$23,416,454.91	\$25,338,857.00	\$1,922,292.25	8.21%
TOTAL REVENUES						
W/OUT STATE PAYMENTS IN ARREARS			\$23,416,454.91	\$24,769,361.00	\$1,352,796.25	5.78%

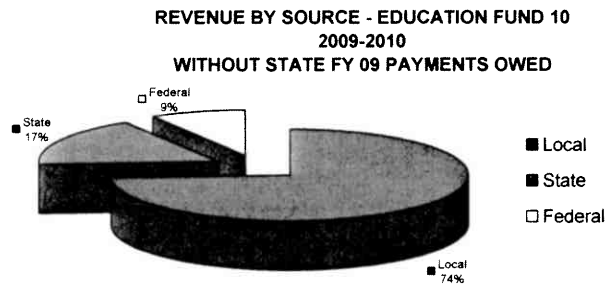
COMMUNITY HIGH SCHOOL DISTRICT 94



■ Local
■ State
□ Federal



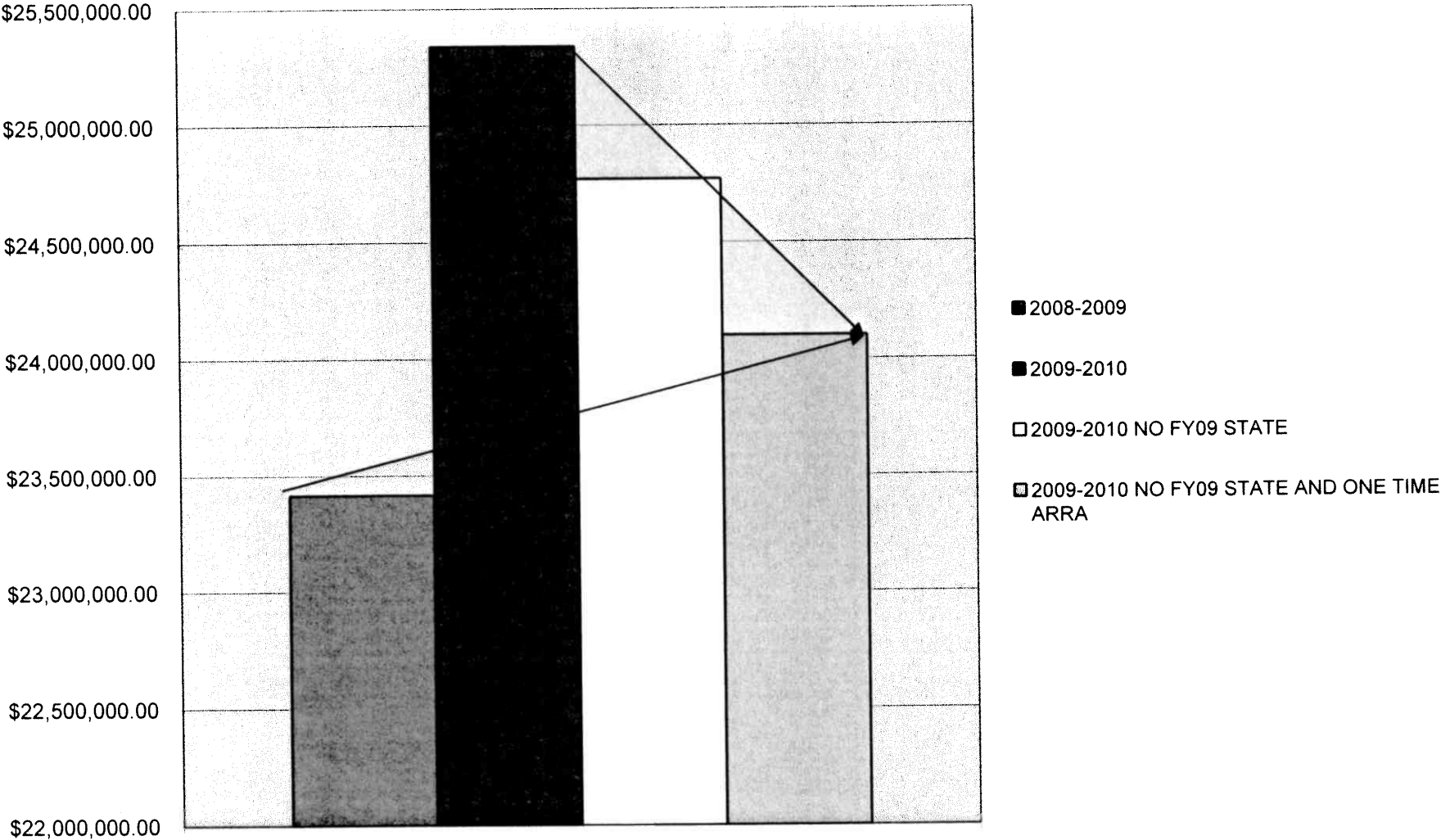
■ Local
■ State
□ Federal



■ Local
■ State
□ Federal

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





COMMUNITY HIGH SCHOOL DISTRICT 94

BUDGET ADOPTION, 2009-2010

EDUCATION FUND EXPENDITURES BY DEPARTMENT

EXPENSES		Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar Change	Percent Change
1	High School General	\$1,060,238.09	\$953,923.22	\$1,069,887.00	\$115,963.78	12.16%
2	Homebound Tutors	\$32,286.80	\$29,381.60	\$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	(\$174,277.41)	-7.21%
5	Driver's Education	\$271,298.25	\$240,451.02	\$304,684.00	\$64,232.98	26.71%
6	English	\$1,424,764.36	\$1,161,317.57	\$1,473,530.00	\$312,212.43	26.88%
7	Foreign Language	\$654,520.60	\$562,135.66	\$518,554.00	(\$43,581.66)	-7.75%
8	Health Education	\$21,810.09	\$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	\$1,165,845.73	\$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	\$284,832.00	\$264,031.17	\$292,102.00	\$28,070.83	10.63%
34	Industrial Arts	\$126,466.59	\$114,328.53	\$132,538.00	\$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	\$857,629.95	\$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%
51	Guidance	\$765,717.85	\$721,398.48	\$743,413.00	\$22,014.52	3.05%
52	School Nurse	\$151,831.43	\$150,033.86	\$173,462.00	\$23,428.14	15.62%
53	Psychology Services	\$3,435.48	\$69,412.28	\$63,710.00	(\$5,702.28)	-8.22%
59	COD Dual Credit	\$6,899.77	(\$1,443.75)	\$3,000.00	\$4,443.75	-307.79%
60	Staff Development	\$1,869.85	\$3,258.06	\$13,500.00	\$10,241.94	314.36%
61	LRC	\$289,620.59	\$258,894.78	\$301,250.00	\$42,355.22	16.36%
62	Learning ASM	\$16,339.13	\$11,711.00	\$17,000.00	\$5,289.00	45.16%
70	Principal	\$1,090,654.48	\$1,076,620.83	\$1,069,377.00	(\$7,243.83)	-0.67%
71	Superintendent	\$325,337.56	\$336,914.43	\$313,406.00	(\$23,508.43)	-6.98%
72	Human Relations	\$241,643.60	\$261,614.96	\$293,665.00	\$32,050.04	12.25%
73	Community Relations	\$7,488.16	\$6,220.00	\$0.00	(\$6,220.00)	-100.00%
74	Mini Grants	\$3,904.30	\$9,089.73	\$2,280.00	(\$6,809.73)	-74.92%
75	Board of Education	\$87,299.67	\$181,192.03	\$108,800.00	(\$82,392.03)	-43.08%
80	Business Department	\$149,202.73	\$184,545.74	\$116,904.00	(\$77,641.74)	-39.91%
82	Cafeteria	\$558,297.99	\$580,084.64	\$657,227.00	\$77,142.36	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	\$1,711,786.36	\$1,190,852.00	(\$520,934.36)	-30.43%
100	Athletics	\$685,620.46	\$668,489.72	\$668,615.00	\$2,126.28	0.32%
102	Aquatics	\$32,867.43	\$23,294.94	\$21,700.00	(\$1,594.94)	-6.85%
104	School Activities	\$351,398.49	\$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	\$0.00	\$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% increase health insurance, 3.15% negotiated salary increases, 2% other salary increases, increases in grants, ARRA stimulus money contracted services increases

COMMUNITY HIGH SCHOOL DISTRICT 94

BUDGET ADOPTION, 2009-2010

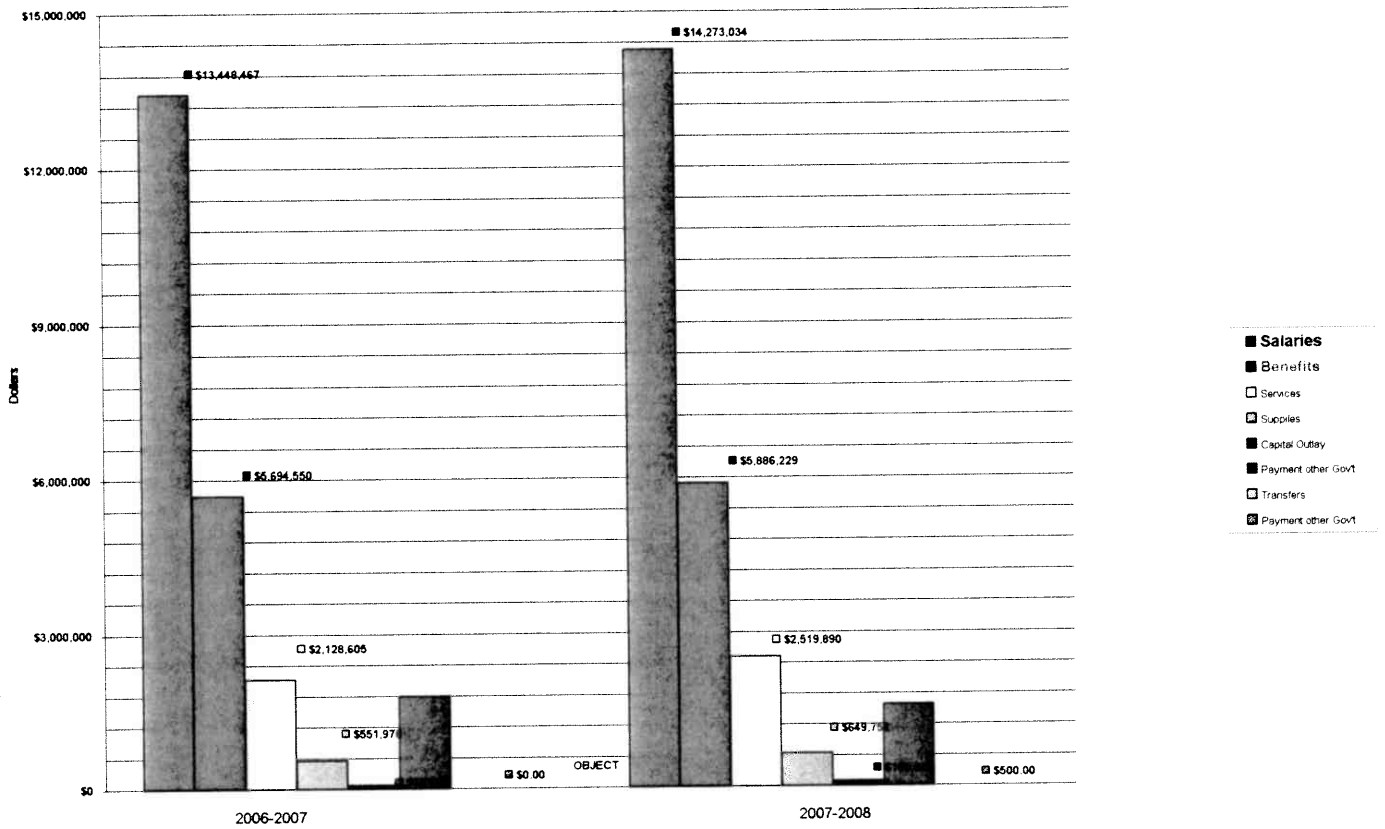
GENERAL FUND EXPENDITURES BY OBJECT

DEFINITION OF OBJECT Grouping of expenditures by expense category

Expenditures 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	Supplies	\$580,938.55	\$551,978.14	\$649,752.00	\$97,773.86	17.71%
5000	Capital Outlay	\$177,858.89	\$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	\$1,251,593.88	\$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





COMMUNITY HIGH SCHOOL DISTRICT 94

BUDGET ADOPTION, 2009-2010

OPERATIONS AND MAINTENANCE FUND FUND 20

FUND BALANCE		Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar Change	Percent Change
Beginning Fund Balance *		\$1,153,195.00	\$1,297,521.16	\$1,054,878.41	\$242,642.75	-18.70%
Adjustment to Highlake		\$0.00	(\$150,000.00)	\$0.00	\$150,000.00	N/A
Ending Fund Balance-Reserved		\$0.00	\$0.00	\$0.00		N/A
TOTAL ENDING FUND BALANCE		\$1,297,521.16	\$1,054,878.41	\$1,054,878.41	\$0.00	0.00%
REVENUE						
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/A
		\$2,332,288.59	\$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	\$0.00	\$74,010.00	\$74,010.00	N/A
		\$293.66	\$281.89	\$74,310.00	\$74,028.11	26261.35%
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	14.88%
		\$78,791.41	\$34,819.16	\$40,000.00	\$5,180.84	
191000	RENTALS	\$0.00	\$1,038.96	\$0.00	(\$1,038.96)	-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	\$0.00	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	0.00%
199999	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	428.91%
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

Expenditures 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	6.67%
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 SERVICE FUND 30					
FUND BALANCE	Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar Change	Percent Change
Beginning Fund Balance *	\$3,359,711.00	\$3,466,637.74	\$3,522,385.31	\$55,747.57	1.61%
Residual Equity Transfers In (Out)	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Ending Fund Balance-Reserved	\$0.00	\$0.00	\$0.00		N/A
TOTAL ENDING FUND BALANCE	\$3,466,637.74	\$3,522,385.31	\$3,606,426.31	\$84,041.00	2.39%

REVENUE					
Local Sources					
1111 Current Year Taxes	\$1,408,876.78	\$1,387,762.12	\$1,436,917.00	\$48,254.88	3.48%
1112 1st Year Prior Taxes	\$1,551,206.47	\$1,585,512.20	\$1,548,206.00	(\$37,306.20)	-2.35%
1113 2nd Year Prior Taxes	\$477.55	\$508.17	\$0.00	(\$508.17)	-100.00%
TOTAL LOCAL TAXES	\$2,960,560.80	\$2,973,782.49	\$2,984,223.00	\$10,440.51	0.35%
1210 MOBILE HOME PRIV TAX	\$374.35	\$355.18	\$0.00	(\$355.18)	-100.00%
1510 Interest	\$117,873.51	\$92,396.16	\$70,000.00	(\$22,396.16)	-24.24%
TOTAL REVENUES	\$3,078,908.66	\$3,066,533.83	\$3,054,223.00	(\$12,310.83)	-0.40%

DEBT SERVICE FUND 30					
DEFINITION OF FUNCTION Grouping of expenditures by department or purpose					
Expenditures by Department	Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar Change	Percent Change
3170 SCHOOL BOND FINANCL SVCS	\$500.00	\$875.00	\$500.00	(\$375.00)	-42.86%
6100 DEBT SERV/BOND PRINC RET	\$1,580,000.00	\$1,875,000.00	\$1,930,000.00	\$45,000.00	2.28%
6201 DEBT SERVICES-INTEREST	\$1,410,523.76	\$1,034,536.26	\$1,038,932.00	\$4,395.74	0.42%
6249 BANK SERVICE FEES	\$958.16	\$375.00	\$750.00	\$375.00	100.00%
TOTAL EXPENDITURES	\$2,971,981.92	\$3,010,786.26	\$2,970,182.00	(\$40,804.26)	-1.35%

TRANSPORTATION FUND 40					
FUND BALANCE	Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar Change	Percent Change
Beginning Fund Balance *	\$469,272.00	\$253,973.33	\$68,920.17	(\$187,053.16)	-73.65%
Residual Equity Transfers In (Out)	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Ending Fund Balance-Reserved	\$0.00	\$0.00	\$0.00		N/A
TOTAL ENDING FUND BALANCE	\$253,973.33	\$68,920.17	\$290,815.17	\$223,895.00	334.57%
REVENUE					
Local Sources					
110000 CURRENT YEAR	\$268,924.12	\$282,365.12	\$292,613.00	\$10,247.88	3.63%
111100 1ST PRIOR YEAR LEVY	\$294,065.74	\$302,413.96	\$315,948.00	\$13,534.04	4.48%
111200 OTHER PRIOR YRS' LEVY	\$90.58	\$97.00	\$50.00	(\$47.00)	-48.45%
110000 TOTAL LOCAL TAXES	\$563,080.44	\$584,876.08	\$608,611.00	\$23,734.92	4.06%
121000 MOBILE HOME TAX	\$70.99	\$67.97	\$50.00	(\$17.97)	-26.44%
123000 CPPRT	\$0.00	\$0.00	\$11,000.00	\$11,000.00	
141100 FEES/PARENTS/PUPILS	\$1,259.40	\$720.00	\$1,200.00	\$480.00	66.67%
151000 Interest	\$26,591.52	\$14,062.63	\$16,000.00	\$1,937.37	13.78%
350000 REGULAR TRANS	\$55,131.00	\$64,125.96	\$91,500.00	\$27,374.04	42.69%
350001 REGULAR TRAN FY09 LATEPY	\$0.00	\$0.00	\$45,749.00	\$45,749.00	
350500 SPED TRANSP	\$169,936.84	\$237,910.77	\$373,600.00	\$135,689.23	57.03%
351000 SPED TRANSP FY09 LATEPAY	\$0.00	\$0.00	\$178,146.00	\$178,146.00	
403500 WORKING CASH TRANSFER			\$30,470.00	\$30,470.00	
TOTAL REVENUES	\$816,076.19	\$901,763.41	\$1,358,326.00	\$454,562.59	56.41%
TOTAL REVENUES WITHOUT STATE FY08 PAYMENTS			\$1,132,431.00	\$430,827.67	25.58%

TRANSPORTATION FUND 40					
DEFINITION OF FUNCTION Grouping of expenditures by department or purpose					
Expenditures by Function	Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar	Percent
2550 Transportation	\$1,031,369	\$1,088,752	\$1,122,431	\$33,679	3.09%
6000 PROVISION FOR CONTINGENCY		\$65	\$10,000	\$9,935	15289.35%
TOTAL EXPENDITURES	\$1,031,369	\$1,088,817	\$1,132,431	\$43,614	4.01%

TRANSPORTATION FUND 40					
DEFINITION OF OBJECT Service or Commodity obtained as the result of a specific expenditure					
Expenditures by Object	Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar	Percent
3000 Purchased Services	\$1,031,369	\$1,088,752	\$1,122,431	\$33,679	3.09%
6000 Other	0	\$65	\$10,000	\$9,935	15289.35%
TOTAL EXPENDITURES	\$1,031,369	\$1,088,817	\$1,132,431	\$43,614	4.01%



COMMUNITY HIGH SCHOOL DISTRICT 94

IMRF FUND 50						
FUND BALANCE		Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar Change	Percent Change
	Beginning Fund Balance *	\$249,066.00	\$366,257.62	\$386,983.69	\$20,726.07	5.66%
	Residual Equity Transfers In (Out)	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Ending Fund Balance-Reserved	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TOTAL ENDING FUND BALANCE	\$366,257.62	\$386,983.69	\$386,983.69	\$0.00	0.00%
REVENUE						
Local Sources						
111100	CURRENT YEAR LEVY	\$114,233.25	\$109,980.29	\$114,069.00	\$4,088.71	3.72%
111200	1ST PRIOR YEAR LEVY	\$109,735.22	\$128,456.03	\$123,165.00	(\$5,294.03)	-4.12%
111300	OTHER PRIOR YRS' LEVY	\$33.81	\$41.20	\$0.00	(\$41.20)	-100.00%
115100	CURRENT YEAR LEVY	\$165,400.23	\$165,046.87	\$171,101.00	\$6,054.13	3.67%
115200	1ST PRIOR YEAR LEVY	\$170,231.81	\$185,136.98	\$184,748.00	(\$1,388.98)	-0.75%
115300	OTHER PRIOR YRS' LEVY	\$52.40	\$59.66	\$0.00	(\$59.66)	-100.00%
		\$559,686.72	\$589,724.03	\$593,083.00	\$3,358.97	0.57%
121000	MOBILE HOME PRVLGE	\$64.96	\$65.29		(\$65.29)	-100.00%
123000	P/P REPLACEMENT TAX	\$52,331.13	\$45,051.91	\$50,000.00	\$4,948.09	10.98%
151000	Interest	\$21,034.81	\$9,436.29	\$6,000.00	(\$3,436.29)	-36.42%
300100	General State Aid	\$75,000.00	\$0.00	\$0.00	\$0.00	#DIV/0!
						#DIV/0!
TOTAL REVENUES		\$708,117.62	\$644,277.52	\$649,083.00	\$4,805.48	0.75%

IMRF FUND 50						
DEFINITION OF FUNCTION Grouping of expenditures by department or purpose						
		Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar	Percent
1130	HIGH SCHOOL INSTRUCTION	\$111,518.25	\$118,541.57	\$116,119.00	(\$2,422.57)	-2.04%
1220	SPED Education	\$85,218.50	\$88,929.97	\$93,452.00	\$4,522.03	5.08%
1407	BUSINESS ED	\$5,934.39	\$6,347.07	\$7,011.00	\$663.93	10.46%
1421	HOME ECONOMICS	\$2,476.77	\$2,676.04	\$2,880.00	\$203.96	7.62%
1447	INDUSTRIAL ARTS	\$1,283.31	\$1,203.32	\$1,274.00	\$70.68	5.87%
1500	INTERSCHOLASTIC PROGRAMS	\$21,891.78	\$26,941.84	\$27,556.00	\$614.16	2.28%
1600	SUMMER SCHOOL	\$5,787.96	\$6,824.81	\$6,595.00	(\$229.81)	-3.37%
1800	BILINGUAL	\$19,571.29	\$20,805.79	\$22,881.00	\$2,075.21	9.97%
2110	SOCIAL WORK SERVICES	\$2,622.51	\$2,632.04	\$2,908.00	\$275.96	10.48%
2120	GUIDANCE SERVICE	\$10,645.55	\$11,227.71	\$11,789.00	\$561.29	5.00%
2130	NURSE SERVICES	\$7,203.48	\$10,225.54	\$11,875.00	\$1,649.46	16.13%
2140	PSYC SERVICES	\$0.00	\$5,698.72	\$3,541.00	(\$2,157.72)	-37.86%
2210	STAFF DEVELOPMENT	\$9.69	\$38.61	\$0.00	(\$38.61)	-100.00%
2220	LEARNING RESOURCE CENTER	\$55,191.05	\$54,206.05	\$59,042.00	\$4,835.95	8.92%
2230	LEARNING ASMT	\$211.84	\$220.91	\$227.00	\$6.09	2.76%
2310	BD OF EDUCATION	\$278.14	\$274.79	\$281.00	\$6.21	2.26%
2320	SUPERINTENDENT	\$11,582.92	\$11,594.99	\$13,981.00	\$2,388.01	20.58%
2330	PERSONNEL	\$11,340.38	\$12,446.30	\$13,746.00	\$1,299.70	10.44%
2410	PRINCIPAL'S OFFICE	\$48,888.07	\$49,246.39	\$53,004.00	\$3,757.61	7.63%
2510	DIRECTOR OF BUSINESS	\$1,419.55	\$1,467.33	\$1,528.00	\$60.67	4.13%
2511	EMPLOYEE BENEFIT CONTROL	\$0.00	\$0.00	\$0.00	\$0.00	
2520	FISCAL SERVICES	\$24,521.72	\$24,875.53	\$25,168.00	\$292.47	1.18%
2540	O & M OF PLANT	\$140,983.18	\$142,382.60	\$146,376.00	\$3,993.40	2.80%
2660	DATA PROCESSING	\$22,345.67	\$24,743.53	\$27,849.00	\$3,105.47	12.55%
TOTAL EXPENDITURES		\$590,926.00	\$623,551.45	\$649,083.00	\$25,531.55	4.09%

HIGHLAKE FUND 61						
FUND BALANCE		Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar Change	Percent Change
	Beginning Fund Balance *	\$6,986,419.00	\$6,969,622.30	\$6,673,870.06	-\$295,752	-4.24%
	Merge fund 60 balance	(\$23,558.00)		\$0.00	-\$150,000	N/A
	Adjustment from O&M		\$150,000.00			
	Adjustment investments					
	Ending Fund Balance-Reserved	\$0.00	\$0.00	\$0.00		N/A
	TOTAL ENDING FUND BALANCE	\$6,969,622.30	\$6,673,870.06	\$6,673,870.06	\$0	0.00%
REVENUE						
Local Sources						
151000	Interest	\$246,933.81	\$452,766.18	\$93,000.00	-\$359,766	-79.46%
710000	O&M TRNSF-H/L LOAN REPMT	\$19,400.00	\$18,926.71	\$100,294.00	\$81,367	429.91%
TOTAL REVENUES		\$266,333.81	\$471,692.89	\$193,294.00	(278,399)	-59.02%

HIGHLAKE FUND 61						
DEFINITION OF FUNCTION Grouping of expenditures by department or purpose						
		Audited 2007-2008	Un Audited 2008-2009	2009-2010 Budget	Dollar	Percent
2530	Capital Outlay	\$259,573	\$917,445	\$193,294	(\$724,151)	-78.93%
TOTAL EXPENDITURES		\$259,573	\$917,445	\$193,294	(\$724,151)	-78.93%



COMMUNITY HIGH SCHOOL DISTRICT 94

WORKING CASH FUND 70						
FUND BALANCE		Audited 2007-2008	Un Audited 2008-2008	2008-2010 Budget	Dollar Change	Percent Change
	Beginning Fund Balance *	\$1,987,111.00	\$2,036,464.82	\$2,069,521.39	\$33,056.57	1.13%
	Residual Equity Transfers in (Out)	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Ending Fund Balance-Reserved *	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Ending Fund Balance-Designated *	\$2,036,464.82	\$2,069,521.39	\$2,069,521.39	\$0.00	0.00%
REVENUE						
Local Sources						
161000	Interest	\$79,343.82	\$23,113.10	\$30,470.00	\$7,356.90	31.83%
TOTAL REVENUES		\$79,343.82	\$23,113.10	\$30,470.00	\$7,356.90	31.83%
WORKING CASH FUND 70						
DEFINITION OF FUNCTION Grouping of expenditures by department or purpose						
		Audited 2007-2008	Un Audited 2008-2009	2008-2010 Budget	Dollar	Percent
2510	BANK FEE	\$0.00	\$46.53	\$0.00	\$46.53	-100.00%
8120	TRANSFER OF WORKING CASH INTEREST	\$0.00	\$0.00	\$30,470.00	\$30,470.00	N/A
TOTAL EXPENDITURES		\$0.00	\$46.53	\$30,470.00	\$30,423.47	68,884.63%
TORT FUND 80						
FUND BALANCE		Audited 2007-2008	Un Audited 2008-2008	2008-2010 Budget	Dollar Change	Percent Change
	Beginning Fund Balance *	\$144,784.00	\$168,081.06	\$89,161.09	(\$75,919.96)	-48.32%
	Set up audit entry	\$0.00	\$74,634.00	\$0.00	(\$74,634.00)	N/A
	Ending Fund Balance-Reserved *	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Ending Fund Balance-Designated *	\$166,081.06	\$89,161.09	\$89,161.09	\$0.00	0.00%
REVENUE						
Local Sources						
112100	TORT(ADVANCED)TAXES	\$92,816.00	\$101,330.18	\$106,061.00	\$3,730.84	3.69%
112200	TORT (CURRENT) TAXES	\$113,496.00	\$104,372.97	\$113,439.00	\$9,066.03	8.69%
112300	TORT (BACK) TAXES		\$33.48		(\$33.48)	-100.00%
121000	TORT MOBILE HOME TAX		\$23.50	\$2,600.00	\$2,376.50	-100.00%
161000	Interest	\$10,862.06	\$4,813.38		(\$2,013.38)	-44.81%
TOTAL REVENUES		\$217,173.06	\$210,279.49	\$221,000.00	\$10,726.51	5.10%
TORT FUND 80						
DEFINITION OF FUNCTION Grouping of expenditures by department or purpose						
		Audited 2007-2008	Un Audited 2008-2009	2008-2010 Budget	Dollar	Percent
3801	WORKERS COMPENSATION	\$100,466.00	\$116,990.46	\$116,000.00	\$1,990.46	-1.70%
3806	UNEMPLOYMENT INSURANCE	\$2,490.00	\$0.00	\$6,000.00	\$6,000.00	N/A
3806	TREASURER BOND PAYMENT	\$6,860.00	\$6,860.00	\$7,000.00	\$139.00	2.02%
3807	LIABILITY INS-GENERAL	\$73,210.00	\$76,516.00	\$80,300.00	\$3,782.00	4.94%
3808	LIABILITY INS-STUDENTS	\$13,080.00	\$12,421.00	\$13,700.00	\$1,279.00	10.30%
TOTAL EXPENDITURES		\$196,066.00	\$212,579.46	\$221,000.00	\$8,420.54	3.98%