

Due to ROE on October 15th  
Due to ISBE on November 15th  
SD/JA 10

X School District  
Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division  
100 North First Street, Springfield, Illinois 62777-0001  
217/785-8779  
Illinois School District/Joint Agreement  
Annual Financial Report \*  
June 30, 2010

### School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:

05-016-0340-04

County Name:

Cook

Name of School District/Joint Agreement:

Glenview Community Consolidated School District No. 34

Address:

1401 Greenwood Ave.

City:

Glenview

Email Address:

Zip Code:  
60025

### Annual Financial Report

Type of Auditor's Report Issued:

☒ Qualified  
☐ Adverse  
☐ Disclaimer

X Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

Dr. Gerald Hill

Email Address:

Telephone:

847-998-5000

Fax Number:

Signature & Date:

*Gerald Hill* Nov 19, 2010

This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (06/10)

### Accounting Basis:

X CASH  
ACCURAL

### Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

Send ISBE a File

### A-133 Single Audit Status:

X YES NO Are Federal expenditures greater than \$500,000?  
X YES NO Is all A-133 Single Audit Information completed and attached?  
YES X NO Were any findings issued?

X Reviewed by Township Treasurer (Cook County only)  
Name of Township: *MATINE*

Township Treasurer Name (Type or Print)

*THOMAS D ALTHEBA*

Email Address:

*TALTHEBA@ALTHEBA.COM*

Telephone:

*(847) 824-4000*

Fax Number:

*(847) 824-4012*

Signature & Date:

*Thomas D Altheba* 11-15-10

### Certified Public Accountant Information

Name of Auditing Firm:

Evoy, Kamschulte, Jacobs & Co. LLP

Name of Audit Supervisor:

John D. Aceto, Jr., CPA

Address:

2122 Yeoman Street

City:

Waukegan

State:

IL

Zip Code:

60087

Phone Number:

847-662-8300

Fax Number:

847-662-8305

IL Registration Number:

066-003289

Email Address:

ekillip@comcast.net

ISBE Use Only

Reviewed by Regional Superintendent/Cook ISC

Regional Superintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone:

Fax Number:

Signature & Date:

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.

☒ 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1992  
mm/dd/yyyy

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

**Evoy, Kamschulte, Jacobs & Co. LLP**

Name of Audit Firm (print)

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

*Evoy, Kamschulte, Jacobs & Co. LLP*

Signature

11-12-10  
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2009</b>				Equalized Assessed Valuation (EAV):				2,378,757,181				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.013856 +		0.001997 +		0.000617 =		0.016470				
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	59,967,593		57,520,656		2,446,937		35,544,365						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0 +		0 +		0 +		0 +		0 +				
23	Other		Total										
24	0 =		0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		164,134,245										
32	b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		24,551,787								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	Pending Litigation												
45	Material Decrease in EAV												
46	Material Increase/Decrease in Enrollment												
47	Adverse Arbitration Ruling												
48	Passage of Referendum												
49	Taxes Filed Under Protest												
50	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

# **ESTIMATED FINANCIAL PROFILE SUMMARY**

(Go to the following web site for reference to the Financial Profile)  
[www.isbe.net/sfrms/p/profile.htm](http://www.isbe.net/sfrms/p/profile.htm)

**District Name:** Glenview Community Consolidated School District No. 34  
**District Code:** 05-016-0340-04  
**County Name:** Cook

## **1. Fund Balance to Revenue Ratio:**

Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)  
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I80)  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)

Total	Ratio	Score
35,544,365.00	0.593	4
59,951,153.00		0.35
(16,440.00)		1.40

## **2. Expenditures to Revenue Ratio:**

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)  
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I80)  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)  
 Possible Adjustment:

Total	Ratio	Score
57,520,656.00	0.959	4
59,951,153.00		0
(16,440.00)		0.35

## **3. Days Cash on Hand:**

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)  
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Total	Days	Score
35,632,110.00	223.00	4
159,779.60		0.10
		0.40

## **4. Percent of Short-Term Borrowing Maximum Remaining:**

Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)  
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

Total	Percent	Score
0.00	100.00	4
33,301,411.16		0.10
		0.40

## **5. Percent of Long-Term Debt Margin Remaining:**

Long-Term Debt Outstanding (P3, Cell H37)  
 Total Long-Term Debt Allowed (P3, Cell H31)

Total	Percent	Score
24,551,787.00	85.04	4
164,134,245.49		0.10
		0.40

**Total Profile Score: 4.00 \***

## **Estimated 2010 Financial Profile Designation: RECOGNITION**

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

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

A	B	C	D	E	F	G	H	I	J	K
ASSETS	Acct. #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tot (80)	Fire Prevention & Safety (90)
<b>3 CURRENT ASSETS (100)</b>										
4 Cash (Accounts 111 through 115) <sup>1</sup>	120	29,050,655	3,095,286	2,312,621	1,855,992	749,820	15,682	1,630,177	324,587	2,198,423
5 Investments	130									
6 Taxes Receivable	140									
7 Interfund Receivables	150									
8 Intergovernmental Accounts Receivable	160									
9 Other Receivables	170									
10 Inventory	180									
11 Prepaid Items	190									
12 Other Current Assets (Describe & Itemize)										
13 <b>Total Current Assets</b>		29,050,655	3,095,286	2,312,621	1,855,992	749,820	15,682	1,630,177	324,587	2,198,423
<b>14 CAPITAL ASSETS (200)</b>										
15 Works of Art & Historical Treasures	210									
16 Land	220									
17 Building & Building Improvements	230									
18 Site Improvements & Infrastructure	240									
19 Capitalized Equipment	250									
20 Construction in Progress	260									
21 Amount Available in Debt Service Funds	340									
22 Amount to be Provided for Payment on Long-Term Debt	350									
23 <b>Total Capital Assets</b>										
<b>CURRENT LIABILITIES (400)</b>										
24 Interfund Payables	410									
25 Intergovernmental Accounts Payable	420									
26 Other Payables	430									
27 Contracts Payable	440									
28 Loans Payable	450									
29 Salaries & Benefits Payable	470									
30 Payroll Deductions & Withholdings	480									
31 Deferred Revenues & Other Current Liabilities	490	87,745								
32 Due to Activity Fund Organizations	493									
33 <b>Total Current Liabilities</b>		87,745	0	0	0	0	0	0	0	0
<b>LONG-TERM LIABILITIES (500)</b>										
34 Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
35 <b>Total Long-Term Liabilities</b>										
36 Reserved Fund Balance	714									
37 Unreserved Fund Balance	730	28,962,910	3,095,286	2,312,621	1,855,992	749,820	15,682	1,630,177	324,587	2,198,423
38 Investment in General Fixed Assets										
39 <b>Total Liabilities and Fund Balance</b>		29,050,655	3,095,286	2,312,621	1,855,992	749,820	15,682	1,630,177	324,587	2,198,423

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

1	A	B	L	M	N
ASSETS		Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2	CURRENT ASSETS (100)				
3	Cash (Accounts 111 through 115) <sup>1</sup>		311,403		
4	Investments	120			
5	Taxes Receivable	130			
6	Interfund Receivables	140			
7	Intergovernmental Accounts Receivable	150			
8	Other Receivables	160			
9	Inventory	170			
10	Prepaid Items	180			
11	Other Current Assets (Describe & Itemize)	190			
12	Total Current Assets		311,403		
13	CAPITAL ASSETS (200)				
14	Works of Art & Historical Treasures	210			
15	Land	220		194,077	
16	Building & Building Improvements	230		86,727,681	
17	Site Improvements & Infrastructure	240		3,318,809	
18	Capitalized Equipment	250		20,040,884	
19	Construction in Progress	260			
20	Amount Available in Debt Service Funds	340			2,312,621
21	Amount to be Provided for Payment on Long-Term Debt	350			22,239,166
22	Total Capital Assets			110,281,451	24,551,787
23	CURRENT LIABILITIES (400)				
24	Interfund Payables	410			
25	Intergovernmental Accounts Payable	420			
26	Other Payables	430			
27	Contracts Payable	440			
28	Loans Payable	460			
29	Salaries & Benefits Payable	470			
30	Payroll Deductions & Withholdings	480			
31	Deferred Revenues & Other Current liabilities	490			
32	Due to Activity Fund Organizations	493			
33	Total Current Liabilities		311,403		
34	LONG-TERM LIABILITIES (500)				
35	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			24,551,787
36	Total Long-Term Liabilities	714			24,551,787
37	Unreserved Fund Balance	730			
38	Investment in General Fixed Assets			110,281,451	
39	Total Liabilities and Fund Balance		311,403	110,281,451	24,551,787
40					
41					

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

A	B	C	D	E	F	G	H	I	J	K
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>RECEIPTS/REVENUES</b>										
1 Local Sources	1000	45,211,297	5,001,889	3,636,077	1,734,756	1,560,803	2,825	42,764	310,042	4,433
2 Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
3 State Sources	3000	3,349,417	0	0	1,620,681	0	0	0	0	0
4 Federal Sources	4000	3,006,499	290	0	0	0	0	0	0	0
5 Total Direct Receipts/Revenues		51,567,213	5,002,179	3,636,077	3,355,437	1,560,803	2,825	42,764	310,042	4,433
6 Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	6,868,434								
7 Total Receipts/Revenues		58,435,647	5,002,179	3,636,077	3,355,437	1,560,803	2,825	42,764	310,042	4,433
<b>DISBURSEMENTS/EXPENDITURES</b>										
8 Instruction	1000	31,973,286	4,493,640			691,860				
9 Support Services	2000	13,979,087	0		2,984,938	835,337	174,038		359,898	230,469
10 Community Services	3000	24,828	0	0	0	197	0			
11 Payments to Other Districts & Governmental Units	4000	2,889,267	1,175,610	0	0	0	0		0	0
12 Debt Service	5000	0	0	3,545,376		0			0	0
13 Total Direct Disbursements/Expenditures		48,866,468	5,669,250	3,545,376	2,984,938	1,527,414	174,038		359,898	230,469
14 Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	6,868,434	0	0	0	0	0		0	0
15 Total Disbursements/Expenditures		55,734,902	5,669,250	3,545,376	2,984,938	1,527,414	174,038		359,898	230,469
16 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,700,745	(667,071)	90,701		33,389	(171,213)	42,764	(49,856)	(226,036)
<b>OTHER SOURCES/USES OF FUNDS</b>										
17 OTHER SOURCES OF FUNDS (7000)										
18 PERMANENT TRANSFER FROM VARIOUS FUNDS										
19 Abolishment or Abatement of the Working Cash Fund	7110	1,169,595								
20 Transfer of Working Cash Fund Interest	7120									
21 Transfer Among Funds	7130		1,169,595							30,405
22 Transfer of Interest	7140			217,322						
23 Transfer from Capital Project Fund to O&M Fund	7150									
24 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds	7160									
25 to Debt Service Fund <sup>4</sup>										
26 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds	7170									
27 to Debt Service Fund <sup>4</sup>										
28 SALE OF BONDS (7200)										
29 Principal on Bonds Sold	7210			224,425				1,200,000		2,275,575
30 Premium on Bonds Sold	7220									118,338
31 Accrued Interest on Bonds Sold	7230			1,098						
32 Sale or Compensation for Fixed Assets <sup>5</sup>	7300									
33 Transfer to Debt Service to Pay Principal on Capital Leases	7400			15,737						
34 Transfer to Debt Service to Pay Interest on Capital Leases	7500			703						
35 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
36 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
37 Transfer to Capital Projects Fund	7800						0			
38 ISBE Loan Proceeds	7900									
39 Other Sources Not Classified Elsewhere	7990									
40 Total Other Sources of Funds		1,169,595	1,169,595	459,285	0	0	0	1,200,000	0	2,424,318
41 OTHER USES OF FUNDS (8000)										
42 PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
43 Abolishment or Abatement of the Working Cash Fund	8110								1,169,595	
44 Transfer of Working Cash Fund Interest	8120								30,405	
45 Transfer Among Funds	8130	1,169,595	0							

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
49	Transfer of Interest	8140						217,322			
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0
53	Taxes Pledged to Pay Principal on Capital Leases	8410									0
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430	15,737								
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
57	Taxes Pledged to Pay Interest on Capital Leases	8510									
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	703								
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
69	Taxes Transferred to Pay for Capital Projects	8810									
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
71	Other Revenues Pledged to Pay for Capital Projects	8830									
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
74	Other Uses Not Classified Elsewhere	8990									
75	Total Other Uses of Funds		1,186,035	0	224,425	0	0	217,322	1,200,000	0	0
76	Total Other Sources/Uses of Funds		(16,440)	1,169,595	234,860	0	0	(217,322)	0	0	2,424,318
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
78	Expenditures/Disbursements and Other Uses of Funds										
79	Fund Balances - July 1, 2009		2,684,305	502,524	325,561	370,499	33,389	(388,535)	42,764	(49,856)	2,198,282
80	Other Changes in Fund Balances - Increases (Decreases)		26,278,605	2,592,762	1,987,060	1,485,493	716,431	404,217	1,567,413	374,443	141
81	Fund Balances - June 30, 2010		28,962,910	3,095,286	2,312,621	1,855,992	749,820	15,682	1,630,177	324,587	2,198,423



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

A	B	C	D	E	F	G	H	I	J	K
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tot	Fire Prevention & Safety
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4										
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5		34,233,990	4,839,183	3,587,284	1,609,818	718,745			308,418	
6										
7										
8										
9										
10										
11										
12										
13		34,233,990	4,839,183	3,587,284	1,609,818	1,499,323		0	308,418	0
14										
15										
16										
17										
18										
19										
20										
21		1,300								
22										
23										
24		50,179								
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40		51,479								
41										
<b>TRANSPORTATION FEES</b>										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										

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

A		B	C	D	E	F	G	H	I	J	K
Description		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
54	CIE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					70,295					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	929,614	87,929	48,793	52,443	6,368	2,825	42,764	1,624	4,433
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		929,614	87,929	48,793	52,443	6,368	2,825	42,764	1,624	4,433
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	1,104,152								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	19,623								
74	Other Food Service (Describe & Itemize)	1690	14,673								
75	Total Food Service		1,138,448								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	89,062								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		89,062	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	435,520								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		435,520								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		68,527							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	2,050								
99	Refund of Prior Years Expenditures	1950	369	5,145							
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors Contracts	1980									
103	School Facility Occupation Tax Proceeds	1993									

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

A	B	C	D	E	F	G	H	I	J	K
Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1										
2										
104	Payment from Other Districts									
105	Sale of Vocational Projects									
106	Other Local Fees									
107	Other Local Revenues (Describe & Itemize)	23,436	1,105		2,200					
108	Total Other Revenue from Local Sources	1,030	74,777	0	2,200	0				
109	Total Receipts/Revenues from Local Sources	26,885	5,001,889	3,636,077	1,734,756	1,560,803	2,825	42,764	310,042	4,433
110	Flow-Through Receipts/Revenues FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)									
111	Flow-through Revenue from State Sources									
112	Flow-through Revenue from Federal Sources									
113	Other Flow-Through (Describe & Itemize)									
114	Total Flow-Through Receipts/Revenues from One District to Another District	0	0	0	0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)									
116	UNRESTRICTED GRANTS-IN-AID									
117	General State Aid- Sec. 18-8.05	3001								
118	General State Aid - Hold Harmless/Supplemental	3002								
119	Reorganization Incentives (Accounts 3005-3021)	3005								
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099								
121	Total Unrestricted Grants-In-Aid	1,413,372	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID									
123	SPECIAL EDUCATION									
124	Special Education - Private Facility Tuition	3100								
125	Special Education - Extraordinary	3105								
126	Special Education - Personnel	3110								
127	Special Education - Orphanage - Individual	3120								
128	Special Education - Orphanage - Summer	3130								
129	Special Education - Summer School	3145								
130	Special Education - Other (Describe & Itemize)	3199								
131	Total Special Education	1,509,352	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)									
133	CTE - Technical Education - Tech Prep	3200								
134	CTE - Secondary Program Improvement (CTEI)	3220								
135	CTE - WECCEP	3225								
136	CTE - Agriculture Education	3235								
137	CTE - Instructor Practicum	3240								
138	CTE - Student Organizations	3270								
139	CTE - Other (Describe & Itemize)	3299								
140	Total Career and Technical Education	0	0			0				
141	BILINGUAL EDUCATION									
142	Bilingual Ed - Downstate - TPI and TBE	3305								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310								
144	Total Bilingual Ed	102,522				0				
145	State Free Lunch & Breakfast	3360								
146	School Breakfast Initiative	3365								
147	Driver Education	3370								
148	Adult Ed (from ICCB)	3410								
149	Adult Ed - Other (Describe & Itemize)	3499								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2	<b>TRANSPORTATION</b>										
150	Transportation - Regular/Vocational	3500				1,093,745					
151	Transportation - Special Education	3510				526,936					
152	Transportation - Other (Describe & Itemize)	3599									
153	<b>Total Transportation</b>					1,620,681	0				
154	Learning Improvement - Change Grants	3610		0							
155	Scientific Literacy	3660									
156	Truant Alternative/Optional Education	3695									
157	Early Childhood - Block Grant	3705	111,933								
158	Reading Improvement Block Grant	3715	75,729								
159	Reading Improvement Block Grant - Reading Recovery	3720									
160	Continued Reading Improvement Block Grant	3725									
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
162	Chicago General Education Block Grant	3766									
163	Chicago General Education Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3780	18,281								
165	Technology - Learning Technology Centers	3815									
166	State Charter Schools	3825									
167	Extended Learning Opportunities - Summer Bridges	3920									
168	Infrastructure Improvements - Planning/Construction	3925									
169	School Infrastructure - Maintenance Projects	3926									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	109,895								
171	<b>Total Restricted Grants-In-Aid</b>		1,936,045	0	0	1,620,681	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	3,349,417	0	0	1,620,681	0	0	0	0	0
173											
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
176	Federal Impact Aid	4001	681,497								
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		681,497	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4080									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0	0	0	0	0	0	0	0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0	0	0	0	0	0	0	0
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	379,177								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	56,594								

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
197	Summer Food Service Admin/Program	4225									
198	Child & Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		435,771				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300									
204	Title I - Low Income - Neglected, Private	4305	333,880								
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	<b>Total Title I</b>		333,880	0			0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421	9,791								
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		9,791	0			0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	572,211								
221	Fed - Spec Education - IDEA - Room & Board	4625	185,643								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal - Special Education</b>		757,854	0			0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850	236,225								
231	ARRA - Title I - Low Income	4851	123,000								
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857	36,084								
238	ARRA - Title II D - Technology-Formula	4860									
239	ARRA - Title II D - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Qualified Zone Academy Bond Tax Credits	4865									
244	Qualified School Construction Bond Credits	4866									
245	Build America Bond Tax Credits	4867									
246	Build America Bond Interest Reimbursement	4868									
247	ARRA - General State Aid - Other Govt Services Stabilization	4869									
248		4870	78,606								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds XI	4880									
259	<b>Total Stimulus Programs</b>		473,915	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905	2,763								
262	Title III - English Language Acquisition	4909	115,499								
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	100,286								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	14,838								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	78,133								
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
271	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		2,272	290							
272	<b>Total Receipts/Revenues from Federal Sources</b>	4000	2,325,002	290	0	0	0	0		0	0
273	<b>Total Direct Receipts/Revenues</b>		3,006,499	290	0	0	0	0		0	0
			51,567,213	5,002,179	3,636,077	3,365,437	1,560,803	2,825	42,764	310,042	4,433

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

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>4 INSTRUCTION (ED)</b>											
Regular Programs	1100	17,260,121	3,215,080	408,275	1,512,251	102,980	7,197			22,506,904	22,858,947
Pre-K Programs	1125										
Special Education Programs (Functions 1200-1220)	1200	3,992,584	862,747	958,692	83,121	37,323	209,473			6,143,940	6,443,999
Remedial and Supplemental Programs Pre-K	1225										
Remedial and Supplemental Programs K-12	1250										
Remedial and Supplemental Programs Pre-K	1275										
Adult/Continuing Education Programs	1300										
CTE Programs	1400										
Interdisciplinary Programs	1500										
Summer School Programs	1600	240,921	741							250,516	220,480
Gifted Programs	1650	493,727	52,679	1,482	8,854					551,103	718,645
Driver's Education Programs	1700				3,215						
Bilingual Programs	1800	2,210,586	280,362	6,436	24,439					2,521,823	2,512,167
Truant Alternative & Optional Programs	1900										
Pre-K Programs - Private Tuition	1910										
Regular K-12 Programs - Private Tuition	1911										
Special Education Programs K-12 - Private Tuition	1912										
Special Education Programs Pre-K - Tuition	1913										
Remedial/Supplemental Programs K-12 - Private Tuition	1914										
Remedial/Supplemental Programs Pre-K - Private Tuition	1915										
Adult/Continuing Education Programs - Private Tuition	1916										
CTE Programs - Private Tuition	1917										
Interdisciplinary Programs - Private Tuition	1918										
Summer School Programs - Private Tuition	1919										
Gifted Programs - Private Tuition	1920										
Bilingual Programs - Private Tuition	1921										
Truants Alternative/Optional Ed Programs - Private Tuition	1922										
Total Instruction <sup>1*</sup>	1000	24,197,939	4,411,609	1,374,885	1,631,880	140,303	216,670	0	0	31,973,286	32,754,238
<b>33 SUPPORT SERVICES (ED)</b>											
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110	1,177,335	175,579	7,942	3,639					1,364,495	1,533,933
Guidance Services	2120	14,528		37,556	1,926					54,010	25,000
Health Services	2130	207,342	49,939	1,754	4,311					263,346	274,926
Psychological Services	2140	445,895	41,518	4,100	1,429					492,942	401,405
Speech Pathology & Audiology Services	2150	1,194,167	122,704	5,125	2,396					1,324,392	1,443,048
Other Support Services - Pupils (Describe & Itemize)	2190									0	
Total Support Services - Pupils	2100	3,039,267	389,740	56,477	13,701	0	0	0	0	3,499,185	3,678,311
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210	630,181	40,510	181,126	20,731	1,891				874,439	816,348
Educational Media Services	2220	1,858,071	215,504	269,729	223,635	621,795	375			3,189,109	3,279,691
Assessment & Testing	2230			37,263	6,042					43,305	54,340
Total Support Services - Instructional Staff	2200	2,488,252	256,014	488,118	250,408	623,686	375	0	0	4,106,853	4,150,379
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310			268,806	1,745		23,627			294,178	351,300
Executive Administration Services	2320	536,614	98,299	31,726	3,672	124	4,909			675,344	666,830
Special Area Administration Services	2330									0	
Tort Immunity Services	2360-2370									0	
Total Support Services - General Administration	2300	536,614	98,299	300,532	5,417	124	28,536	0	0	969,522	1,018,130
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410	1,726,231	317,333	44,169	52,575	4,827	16,546			2,161,681	2,224,696
Other Support Services - School Admin (Describe & Itemize)	2490									0	



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

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>SUPPORT SERVICES - BUSINESS</b>	<b>2400</b>	<b>1,726,231</b>	<b>317,333</b>	<b>44,169</b>	<b>52,575</b>	<b>4,827</b>	<b>16,546</b>	<b>0</b>	<b>0</b>	<b>2,161,681</b>	<b>2,224,696</b>
<b>Total Support Services - School Administration</b>											
Direction of Business Support Services	2510	271,579	27,610	5,788	658		1,300			306,935	314,937
Fiscal Services	2520	140,559	18,785	15,495	17,504					192,343	212,890
Operation & Maintenance of Plant Services	2540				31					31	0
Pupil Transportation Services	2550			65,243						65,243	73,000
Food Services	2560	499,640	181,329	32,751	708,783	13,784	2,098			1,438,385	1,517,835
Internal Services	2570										
<b>Total Support Services - Business</b>	<b>2500</b>	<b>911,778</b>	<b>227,724</b>	<b>119,277</b>	<b>726,976</b>	<b>13,784</b>	<b>3,398</b>	<b>0</b>	<b>0</b>	<b>2,002,937</b>	<b>2,118,662</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610										
Planning, Research, Development, & Evaluation Services	2620										0
Information Services	2630	222,919	35,368	96,222	23,669	1,116	3,937			383,231	0
Staff Services	2640	463,100	115,964	175,084	8,119	464	92,947			855,678	444,562
Data Processing Services	2660										817,237
<b>Total Support Services - Central</b>	<b>2600</b>	<b>686,019</b>	<b>151,332</b>	<b>271,306</b>	<b>31,788</b>	<b>1,580</b>	<b>96,884</b>	<b>0</b>	<b>0</b>	<b>1,238,909</b>	<b>1,261,799</b>
Other Support Services (Describe & Itemize)	2900										
<b>Total Support Services</b>	<b>2900</b>	<b>9,388,161</b>	<b>1,440,442</b>	<b>1,279,879</b>	<b>1,080,865</b>	<b>644,001</b>	<b>145,739</b>	<b>0</b>	<b>0</b>	<b>13,979,087</b>	<b>14,451,977</b>
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>7,481</b>	<b>352</b>	<b>16,232</b>	<b>763</b>					<b>24,828</b>	<b>12,438</b>
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110			490,563						490,563	56,247
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>			<b>490,563</b>						<b>490,563</b>	<b>56,247</b>
Payments for Regular Programs - Tuition	4210									0	
Payments for Special Education Programs - Tuition	4220									0	
Payments for Adult/Continuing Education Programs - Tuition	4230									0	
Payments for CTE Programs - Tuition	4240									0	
Payments for Community College Programs - Tuition	4270									0	
Payments for Other Programs - Tuition	4280									0	
Other Payments to In-State Govt Units	4290									0	
<b>Total Payments to Other District &amp; Govt Units (In State)</b>	<b>4200</b>									<b>2,374,144</b>	<b>2,304,100</b>
Payments for Regular Programs - Transfers	4310									0	
Payments for Special Education Programs - Transfers	4320									0	
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	



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

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1											
2											
95											
96											
97											
98											
99											
100											
101											
102											
103											
104											
105											
106											
107											
108											
109											
110											
111											
112											
113											
114											
115											
20 - OPERATIONS & MAINTENANCE FUND (O&M)											
116											
117											
118											
119											
120											
121											
122											
123											
124											
125											
126											
127											
128											
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131											
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139											
140											
141											

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

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
1											
2											
142											
143											
144											
145											
146											
147											
148											
149											
150											
151											
152											
153											
154											
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177											
178											
179											
180											
181											
182											
183											
184											
185											
186											
187											
40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES - TR											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Describe & Itemize)	2190									0	
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550	70,596	10,439	2,892,446	5,417	6,040				2,984,938	2,985,550
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	70,596	10,439	2,892,446	5,417	6,040	0	0	0	2,984,938	2,985,550
COMMUNITY SERVICES (TR)	3000									0	
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

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

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>											
188 Total Payments to Other Dist & Govt Units	4400									0	0
189											
190				0						0	0
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
191											
192											
193											
194											
195											
196											
197											
198											
199											
200											
201											
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231											
232											
233											
234											
235											
236											

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

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
237 Board of Education Services	2310									0	
238 Executive Administration Services	2320									25,984	
239 Service Area Administrative Services	2330		25,984							0	
240 Claims Paid from Self Insurance Fund	2361									0	
241 Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
242 Unemployment Insurance Payments	2363									0	
243 Insurance Payments (Regular or Self-Insurance)	2364									0	
244 Risk Management and Claims Services Payments	2365									0	
245 Judgment and Settlements	2366									0	
246 Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
247 Reciprocal Insurance Payments	2368									0	
248 Legal Services	2369									0	
249 Total Support Services - General Administration	2300		25,984							25,984	0
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
251 Office of the Principal Services	2410		94,744							94,744	
252 Other Support Services - School Administration (Describe & Itemize)	2490									0	
253 Total Support Services - School Administration	2400		94,744							94,744	0
<b>SUPPORT SERVICES - BUSINESS</b>											
255 Direction of Business Support Services	2510		13,724							13,724	
256 Fiscal Services	2520		23,612							23,612	
257 Facilities Acquisition & Construction Services	2530									0	
258 Operation & Maintenance of Plant Services	2540		319,475							319,475	
259 Pupil Transportation Services	2550		12,337							12,337	
260 Food Services	2560		81,202							81,202	
261 Internal Services	2570		42							42	
262 Total Support Services - Business	2500		450,392							450,392	0
<b>SUPPORT SERVICES - CENTRAL</b>											
264 Direction of Central Support Services	2610									0	
265 Planning, Research, Development, & Evaluation Services	2620									0	
266 Information Services	2630		36,572							36,572	
267 Staff Services	2640		30,803							30,803	
268 Data Processing Services	2660									0	
269 Total Support Services - Central	2600		67,375							67,375	0
270 Other Support Services (Describe & Itemize)	2900									0	
271 Total Support Services	2000		835,337							835,337	0
272 COMMUNITY SERVICES (MRSS)	3000		197							197	
273 PAYMENTS TO OTHER DIST & GOVT UNITS (MRSS)											
274 Payments for Special Education Programs	4120									0	
275 Payments for CTE Programs	4140									0	
276 Total Payments to Other Dist & Govt Units	4000		0							0	0
277 DEBT SERVICES (MRSS)											
278 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
279 Tax Anticipation Warrants	5110									0	
280 Tax Anticipation Notes	5120									0	
281 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
282										0	

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

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
2											
283 State Aid Anticipation Certificates	5140									0	
284 Other (Describe & Itemize)	5150									0	
285 Total Debt Services - Interest	5000						0			0	0
286 PROVISION FOR CONTINGENCIES (MR/SS)	6000										
287 Total Disbursements/Expenditures			1,527,414				0			1,527,414	1,569,000
288 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
289										33,389	
290											
291 60 - CAPITAL PROJECTS (CP)											
292 SUPPORT SERVICES - BUSINESS											
293 Facilities Acquisition and Construction Services	2530					174,038				174,038	179,000
294 Other Support Services (Describe & Itemize)	2900									0	
295 Total Support Services	2000	0	0	0	0	174,038	0	0	0	174,038	179,000
296 PAYMENTS TO OTHER GOVT UNITS (CP)											
297 Payments to Other Govt Units (In-State)	4100										
298 Payments for Special Education Programs	4120									0	
299 Payments for CTE Programs	4140									0	
300 Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0						0	
301 Total Payments to Other Dist & Govt Units	4000			0						0	
302											
303 PROVISION FOR CONTINGENCIES (S&C/C)	6000										
304 Total Disbursements/Expenditures		0	0	0	0	174,038	0	0	0	174,038	179,000
305 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(171,213)	
306											
307 70 - WORKING CASH (WC)											
308											
309 80 - TORT FUND (TF)											
310 SUPPORT SERVICES - GENERAL ADMINISTRATION											
311 Claims Paid from Self Insurance Fund	2361									0	
312 Workers' Compensation or Workers' Occupation Disease	2362										
313 Acts Payments											
314 Unemployment Insurance Payments	2363						242,091			242,091	243,000
315 Insurance Payments (Regular or Self-Insurance)	2364						23,647			23,647	17,000
316 Risk Management and Claims Services Payments	2365						94,160			94,160	104,000
317 Judgment and Settlements	2366									0	
318 Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
319 Reciprocal Insurance Payments	2368									0	
320 Legal Services	2369									0	
321 Property Insurance (Buildings & Grounds)	2371									0	
322 Vehicle Insurance (Transportation)	2372									0	
323 Total Support Services - General Administration	2000	0	0	0	0	0	359,898	0	0	359,898	364,000
324 DEBT SERVICES (TF)	6000										
325 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
326 Tax Anticipation Warrants	5110									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
2											
Other Interest or Short-Term Debt	5150									0	0
Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
328											
PROVISIONS FOR CONTINGENCIES (TF)	6000									0	0
Total Disbursements/Expenditures		0	0	0	0	0	359,898	0	0	359,898	364,000
330											
Excess (Deficiency) of Receipts/Revenues Over										(49,856)	
332											
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
333											
SUPPORT SERVICES (FP&S)											
334											
SUPPORT SERVICES - BUSINESS											
335											
Facilities Acquisition & Construction Services	2530			151,555			78,914			230,469	180,000
336											
Operation & Maintenance of Plant Services	2540									0	0
337											
Total Support Services - Business	2500	0	0	151,555	0	0	78,914	0	0	230,469	180,000
338											
Other Support Services (Describe & Itemize)	2900									0	0
339											
Total Support Services	2000	0	0	151,555	0	0	78,914	0	0	230,469	180,000
340											
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
341											
Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
342											
Total Payments to Other Dist & Govt Units	4000						0			0	0
343											
DEBT SERVICES (FP&S)											
344											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
345											
Tax Anticipation Warrants	5110									0	0
346											
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
347											
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
348											
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
349											
Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									0	0
350											
Total Debt Service	5000						0			0	0
351											
PROVISION FOR CONTINGENCIES (FP&S)	6000									0	0
352											
Total Disbursements/Expenditures		0	0	151,555	0	0	78,914	0	0	230,469	180,000
353											
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(226,036)	
354											

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

District's Accounting Basis is CASH	A										
	B	C	D	E	F	G	H	I	J	K	L
	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2											
3											
4	Beginning Balance July 1, 2009	0									
5	ARRA - General State Aid	4850	236,225								236,225
6	ARRA - Title I Low Income	4851	123,000								123,000
7	ARRA - Title I Neglected - Private	4852	2,423								2,423
8	ARRA - Title I Delinquent - Private	4853	0								0
9	ARRA - Title I School Improvement (Part A)	4854	0								0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0								0
11	ARRA - IDEA Part B Preschool	4856	0								0
12	ARRA - IDEA Part B Flow Through	4857	36,084								36,084
13	ARRA - Title II D Technology Formula	4860	0								0
14	ARRA - Title II D Technology Formula	4861	0								0
15	ARRA - McKinney - Vento Homeless Education	4862	0								0
16	ARRA - Child Nutrition Equipment Assistance	4863	0								0
17	Impact Aid Construction Formula	4864	0								0
18	Impact Aid Construction Competitive	4865	0								0
19	OZAB Tax Credits	4866	0								0
20	QSCB Tax Credits	4867	0								0
21	Build America Bonds Tax Credits	4868	0								0
22	Build America Bonds Interest Reimbursement	4869	0								0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	78,606								78,606
24	ARRA - Other II	4871	0								0
25	ARRA - Other III	4872	0								0
26	ARRA - Other IV	4873	0								0
27	ARRA - Other V	4874	0								0
28	ARRA - Early Childhood	4875	0								0
29	ARRA - Other VII	4876	0								0
30	ARRA - Other VIII	4877	0								0
31	ARRA - Other IX	4878	0								0
32	ARRA - Other X	4879	0								0
33	ARRA - Other XI	4880	0								0
34	Total ARRA Programs	473,915	423,244	352	105,476	563,710	95,868	0	0	0	1,188,650
35	Ending Balance June 30, 2010	(714,735)									

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

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

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

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b>	<b>Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2009 Levy)</b>	<b>Taxes Received (from 2008 &amp; Prior Levies) (Column B - C)</b>	<b>Total Estimated Taxes (from the 2009 Levy)</b>	<b>Estimated Taxes Due (from the 2009 Levy) (Column E - C)</b>
3						
4	Educational	34,233,990	16,995,580	17,238,410	32,960,059	15,964,479
5	Operations & Maintenance	4,839,183	2,449,480	2,389,703	4,750,378	2,300,898
6	Debt Services **	3,587,284	1,834,965	1,752,319	3,557,498	1,722,533
7	Transportation	1,609,818	756,807	853,011	1,467,893	710,886
8	Municipal Retirement/Social Security	718,745	388,838	329,907	754,066	365,228
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	308,418	179,083	129,335	347,298	168,215
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	0	0	0	0	0
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	780,578	404,784	375,794	784,989	380,205
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	<b>Totals</b>	<b>46,078,016</b>	<b>23,009,537</b>	<b>23,068,479</b>	<b>44,621,981</b>	<b>21,612,444</b>
20						
21						
22	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis. ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					



A	B	C	D	E	F	G	H	I	J	
SCHEDULE OF SHORT-TERM DEBT										
1	Description	Outstanding Beginning 07/01/09	Issued 07/01/09 Through 06/30/10	Retired 07/01/09 Through 06/30/10	Outstanding Ending 06/30/10					
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX									
3	ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes									
5	TAX ANTICIPATION WARRANTS (TAW)				0					
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)				0					
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANS	0	0	0	0					
22	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	GENERAL STATE AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)				0					
26	OTHER SHORT-TERM BORROWING				0					
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/09	Issued 7/1/09 thru 6/30/10	Difference With page 7, line 32	Retired 7/1/09 thru 6/30/10	Outstanding 6/30/10	Amount to be Provided for Payment on Long Term Debt
31	95/05/06/01 Retired Issues									(527,022)
32										
33	2002 General Obligation School Bonds	02/01/02	10,000,000	6	995,000			485,000	510,000	(151,143)
34										
35	2005A General Obligation Refunding Bonds	04/01/05	8,220,000	3	7,960,000			520,000	7,440,000	7,281,147
36										
37	2006 General Obligation Refunding Bonds	11/01/06	6,745,000	3	6,560,000			25,000	6,535,000	6,417,850
38										
39	2007 General Obligation School Bonds	01/01/07	8,990,000	6	5,995,000			1,540,000	4,245,000	3,289,873
40										
41	2008 General Obligation School Bonds	03/15/08	2,120,000	6	2,120,000				2,120,000	2,214,390
42										
43	2009 General Obligation Limited Tax Bonds	10/01/09	3,700,000	12/04		3,700,000			3,700,000	3,712,284
44										
45	Capital Lease Obligations	Various		7	17,524			15,737	1,787	1,787
46										
47										
48										
49			39,775,000		23,647,524	3,700,000	(210,000)	2,585,737	24,551,767	22,239,166
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
55										
56										
57										
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\* Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds  
2. Funding Bonds  
3. Refunding Bonds  
4. Fire Prevent, Safety, Environmental and Energy Bonds  
5. Tort Judgment Bonds  
6. Building Bonds  
7. Other Capital Lease  
8. Other  
9. Other

Schedule of Tort Immunity Expenditures

2009-10

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description					Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
3	Cash Basis Fund Balance as of July 1, 2009										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100					
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					0
8	School Facility Occupation Tax Proceeds					30 or 60-1983				0	
9	Driver Education					10 or 20-3370				0	
10	Other Receipts (Describe & itemize on tab "Itemization 32")					--					0
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	0	0	0	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000					
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & itemize on tab "Itemization 32")					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & itemize on tab "Itemization 32")					--					
23	Total Disbursements						0	0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2010						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>										
30	Yes	No	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037								
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:					
33						Total Reserve Remaining:					
34	Using the following categories, list all other Tort Immunity expenditures not included in line 30 above. Include the total dollar amount for each category										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY 10 as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings <u>only</u> from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).										
47											
48	<sup>b</sup> 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	<b>Schedule of Capital Outlay and Depreciation</b>											
4	<b>Description of Assets</b>	<b>Acct #</b>	<b>Cost 7-1-09</b>	<b>Add: Additions 2009-10</b>	<b>Less: Deletions 2009-10</b>	<b>Cost 6-30-10</b>	<b>Life In Years</b>	<b>Accumulated Depreciation 7-1-09</b>	<b>Add: Depreciation Allowable 2009-10</b>	<b>Less: Depreciation Deletions 2009-10</b>	<b>Accumulated Depreciation 6-30-10</b>	<b>Balance Undepreciated 6-30-10</b>
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	194,077			194,077						194,077
8	Depreciable Land	222				0	50				0	0
9	<b>Buildings</b>	<b>230</b>										
10	Permanent Buildings	231	86,389,742	337,939		86,727,681	50	22,228,684	1,730,922		23,959,606	62,768,075
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	3,316,544	2,265		3,318,809	20	1,990,921	113,113		2,104,034	1,214,775
13	<b>Capitalized Equipment</b>	<b>250</b>										
14	10 Yr Schedule	251	19,092,070	948,814		20,040,884	10	14,564,153	900,514		15,464,667	4,576,217
15	5 Yr Schedule	252				0	5				0	0
16	3 Yr Schedule	253				0	3				0	0
17	<b>Construction in Progress</b>	<b>260</b>				0	--					0
18	<b>Total Capital Assets</b>	<b>200</b>	<b>108,992,433</b>	<b>1,289,018</b>	<b>0</b>	<b>110,281,451</b>		<b>38,783,758</b>	<b>2,744,549</b>	<b>0</b>	<b>41,528,307</b>	<b>68,753,144</b>
19	<b>Non-Capitalized Equipment</b>											
20	<b>Allowable Depreciation</b>	<b>700</b>				<b>0</b>	<b>10</b>		<b>2,744,549</b>			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)					
2	This schedule is completed for school districts only.					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L113	Total Expenditures	\$	48,866,468	
9	O&M	Expenditures 15-22, L149	Total Expenditures		5,669,250	
10	DS	Expenditures 15-22, L167	Total Expenditures		3,545,376	
11	TR	Expenditures 15-22, L203	Total Expenditures		2,984,938	
12	MR/SS	Expenditures 15-22, L287	Total Expenditures		1,527,414	
13	TORT	Expenditures 15-22, L330	Total Expenditures		359,898	
14				Total Expenditures	\$	62,953,344
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		2,380	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs		0	
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K		0	
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs		250,516	
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition		0	
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services		24,828	
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units		2,889,267	
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay		784,304	
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment		0	
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units		1,175,610	
58	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay		324,636	
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment		0	
60	DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		2,585,737	
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units		0	
64	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay		6,040	
66	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs		0	
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs		10,463	
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services		197	
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units		0	
74					Total Deductions	\$ 8,053,978
75					Total Operating Expenses (Regular K-12)	54,899,366
76					9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)	4,090.98
77					Estimated OEPP	\$ 13,419.61
78						
79						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)					
2	This schedule is completed for school districts only.					
3						
4	Fund	Sheet, Row	ACCOUNT NO. - TITLE	Amount		
5						
80	PER CAPITA TUITION CHARGE					
81						
82	LESS OFFSETTING RECEIPTS/REVENUES:					
83	TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$	67,915	
84	TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		0	
85	TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		0	
86	TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)		0	
87	TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)		0	
88	TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)		0	
89	TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)		0	
90	TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)		0	
91	TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)		0	
92	TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)		0	
93	ED	Revenues 9-14, L75, Col C	1600 Total Food Service		1,138,448	
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income		89,062	
95	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks		435,520	
96	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)		0	
97	ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks		0	
98	ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)		0	
99	ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)		0	
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals		68,527	
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts		2,050	
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts		0	
103	ED	Revenues 9-14, L106, Col C	1993 Other Local Fees		23,436	
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education		1,509,352	
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200 Total Career and Technical Education		0	
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed		102,522	
107	ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast		7,899	
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365 School Breakfast Initiative		434	
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370 Driver Education		0	
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation		1,620,681	
111	ED	Revenues 9-14, L155, Col C	3610 Learning Improvement - Change Grants		0	
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660 Scientific Literacy		0	
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695 Truant Alternative/Optional Education		0	
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 Reading Improvement Block Grant		75,729	
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery		0	
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725 Continued Reading Improvement Block Grant		0	
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)		0	
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766 Chicago General Education Block Grant		0	
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0	
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		18,281	
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780 Technology - Learning Technology Centers		0	
122	ED-TR	Revenues 9-14, L167, Col C,F	3815 State Charter Schools		0	
123	O&M	Revenues 9-14, L170, Col D	3925 School Infrastructure - Maintenance Projects		0	
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999 Other Restricted Revenue from State Sources		109,895	
125	ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)		0	
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	- Total Title V		0	
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	- Total Food Service		435,771	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	- Total Title I		333,880	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	- Total Title IV		9,791	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through/Low Incidence		572,211	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		185,643	
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0	
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700 Total CTE - Perkins		0	
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800 Total ARRA Program Adjustments		159,084	
161	ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate		0	
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905 Emergency Immigrant Assistance		2,763	
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909 Title III - English Language Acquisition		115,499	
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910 Learn & Serve America		0	
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920 McKinney Education for Homeless Children		0	
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0	
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932 Title II - Teacher Quality		100,286	
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960 Federal Charter Schools		0	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		14,838	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		78,133	
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)		2,562	
172						
173						
174	Total Allowance for PCTC Computation \$ 7,280,212					
175	Net Operating Expense for PCTC Computation 47,619,154					
176	Total Depreciation Allowance (from page 27, Col I) 2,744,549					
177	Total Allowance for PCTC Computation 50,363,703					
178	9 Mo ADA 4,090.98					
179	Total Estimated PCTC \$ 12,310.91					

## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) Must be less than (P16, Col E-F, L62)							
11	Value of Commodities Received for Fiscal Year 2010 (Include the value of commodities when determining if an A-133 is required)							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Program Year 2012 (Data subject to adjustment for "carry-forward" or "termination benefit" totals)</b>							
17								
18								
19	<b>Instruction</b>							
20	<b>Support Services:</b>							
21	Pupil	2100	3,576,688				3,576,688	
22	Instructional Staff	2200	3,602,506				3,602,506	
23	General Admin.	2300	1,355,280				1,355,280	
24	School Admin	2400	2,251,598				2,251,598	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	320,659	0	320,659	0	0	0
27	Fiscal Services	2520	215,955	0	215,955	0	0	0
28	Oper. & Maint. Plant Services	2540	4,488,510	0	4,488,510	0	0	0
29	Pupil Transportation	2550	3,056,478				3,056,478	
30	Food Services	2560	797,020				797,020	
31	Internal Services	2570	42	0	42	0	0	0
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610	0	0	0	0	0	0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620	0	0	0	0	0	0
35	Information Services	2630	418,687				418,687	
36	Staff Services	2640	886,017	0	886,017	0	0	0
37	Data Processing Services	2660	0	0	0	0	0	0
38	Other:	2900	0	0	0	0	0	0
39	Community Services	3000	0	0	0	0	0	0
40	Total		1,422,673	52,096,655	5,911,183	47,608,145	25,025	25,025
41								
42								
43								
44								
45								

## Restricted Rate

Total Indirect Costs:

1,422,673

Total Direct Costs:

52,096,655

= 2.73%

## Unrestricted Program

Function

Indirect Costs

Direct Costs

Indirect Costs

Direct Costs

Unrestricted Program

Direct Costs

## Unrestricted Rate

Total Indirect costs:

5,911,183

Total Direct Costs:

47,608,145

= 12.42%

**ILLINOIS STATE BOARD OF EDUCATION**  
 School Business Services Division (N-330)  
 100 North First Street  
 Springfield, IL 62777-0001

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

(Section 17-1.5 of the School Code)

School District Name: Glenview Community Consolidated Schc  
 RCDT Number: 05-016-0340-04

Description	Funct. No.	Actual Expenditures, Fiscal Year 2010		Budgeted Expenditures, Fiscal Year 2011	
		(10) Educational Fund	(20) Operations & Maintenance Fund	(10) Educational Fund	(20) Operations & Maintenance Fund
1. Executive Administration Services	2320	675,344		710,422	710,422
2. Special Area Administration Services	2330	0		0	0
3. Other Support Services - School Administration	2490	0		0	0
4. Direction of Business Support Services	2510	306,935	0	318,360	318,360
5. Internal Services	2570	0		0	0
6. Direction of Central Support Services	2610	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.			0		0
8. Totals		982,279	0	982,279	1,028,782
9. FY2010 (Actual)					0
Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)					1,028,782
					5%

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2010" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2010.  
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2011" agree with the amounts on the budget adopted by the Board of Education.

(Date)

Signature of Superintendent

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

☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 115 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report, postmarked by January 7, 2011 to ensure inclusion in the March 1, 2011 report, or postmarked by August 12, 2011 to ensure inclusion in the October 1, 2011 report. Information on the waiver process can be found at [www.isbe.net/isbewaivers/default.htm](http://www.isbe.net/isbewaivers/default.htm).

☐ The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

1. Educational Fund

Page 9, Line 17, Other Payments in Lieu of Taxes, TIF District Reimbursement - \$7,815,432.

Page 10, Line 74, Other Food Service, Catering - \$14,673.

Page 11, Line 107, Other Local Revenues, Old NSF checks - \$1,030.

Page 12, Line 171, Other Restricted Revenue from State Sources, Teacher Mentoring Program - \$109,895

Page 14, Line 270, Other Restricted Revenue from Federal Sources, Technology Enhancement Grant - \$2,272

2. Operations & Maintenance Fund

Page 11, Line 107, Other Local Revenues, Old NSF checks - \$1,105.

Page 14, Line 270, Other Restricted Revenue from Federal Sources, IEMA Hurricane Grant - \$290

3. Bond & Interest Fund

Page 8, Other Uses Not Classified Elsewhere, Payment to refunded bond escrow agent - \$224,425.

Page 18, Line 164, Debt Service Other - Bond Service Costs - \$2,882

4.



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

DISTRICT/JOINT AGREEMENT NAME <b>Glenview Community Consolidated School District 35</b>	RCDT NUMBER <b>05-016-0340-04</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-003289</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) <b>Dr. Gerald Hill</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Evoy, Kamschulte, Jacobs &amp; Co. LLP</b> <b>2122 Yeoman Street</b> <b>Waukegan</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>1401 Greenwood Ave.</b>  <b>Glenview</b> <b>60025</b>		E-MAIL ADDRESS <b>ekjllp@comcast.net</b>	
		NAME OF AUDIT SUPERVISOR <b>John D. Aceto, Jr., CPA</b>	
		CPA FIRM TELEPHONE NUMBER <b>847-662-8300</b>	FAX NUMBER <b>847-662-8305</b>

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

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

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

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

## Glenview Community Consolidated School District No. 34

05-016-0340-04

## A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

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

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

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

**Glenview Community Consolidated School District No. 34**  
**05-016-0340-04**

**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 3,006,789
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		66,464
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 268	Account 4992	(78,133)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 2,995,120</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 2,995,120</b>
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 2,995,120

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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

<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$ 2,995,120</b>
---------------------------------------	---------------------

<b>DIFFERENCE:</b>	<b>\$ -</b>
--------------------	-------------

05-016-0340-04  
 Glenview Community Consolidated School District No. 34  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Expenditure/Disbursements Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
PASS THROUGH FROM ILLINOIS STATE BOARD OF EDUCATION-U.S. DEPARTMENT OF AGRICULTURE									
National School Lunch Program	10.555	4210-2009	269,754	49,843	269,754	49,843		319,597	N/A
National School Lunch Program	10.555	4210-2010		329,334		329,334		329,334	N/A
School Breakfast Program	10.553	4220-2009	36,636	7,106	36,636	7,106		43,742	N/A
School Breakfast Program	10.553	4220-2010		49,488		49,488		49,488	N/A
Value of Commodities Received Thru ISBE (Non Cash)	10.550	4299-2010		51,519		51,519		51,519	N/A
Value of Comm Dept of Def Fresh Fruits & Veg(Non Cash)	10.550	4299-2010		14,945		14,945		14,945	N/A
TOTAL U.S. DEPARTMENT OF AGRICULTURE			306,390	502,235	306,390	502,235		808,625	
PASS THROUGH FROM IL DEPART OF HEALTHCARE & FAMILY SERVICES-U.S. DEPART OF HEALTH & HUMAN SER									
Medicaid Matching Funds	93.778	4991-2009	32,357	5,586	32,357	5,586		37,943	N/A
Medicaid Matching Funds	93.778	4991-2010		9,252		9,252		9,252	N/A
TOTAL U.S. DEPARTMENT OF HUMAN SERVICES			32,357	14,838	32,357	14,838		47,195	

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

**The accompanying notes are an integral part of this schedule.**

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

**05-016-0340-04**  
**Glenview Community Consolidated School District No. 34**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2010**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
(M) Title I - Low Income	84.010A	4300-2010	74,581	333,880		408,461		408,461	
Title IV - Safe & Drug Free Schools	84.186A	4400-2010		9,791		7,643		7,643	9,791
IDEA, Part B - Flow Through	84.027A	4620-2009	441,532	98,314	539,846		539,846	539,846	
(M) IDEA, Part B - Flow Through	84.027A	4620-2010		473,897		516,888		516,888	516,888
(M) IDEA - Room & Board	84.027A	4625-2009	85,508	57,791	107,179	36,120	143,299	143,299	N/A
(M) IDEA - Room & Board	84.027A	4625-2010		81,941		102,708		102,708	N/A
IDEA - Room & Board, XC	84.027A	4625-2009		45,911	45,911		45,911	45,911	N/A
(M) ARRA - General State Aid - Education SFSF	84.384A	4850-2010		236,225		236,225		236,225	N/A
(M) ARRA - Title I - Low Income	84.389A	4851-2010		123,000		61,258		61,258	163,106
(M) IDEA Preschool	84.392A	4856-2010				10,007		10,007	58,721
(M) ARRA - IDEA, Part B, Flow Through	84.391A	4857-2010		36,084		812,561		812,561	1,083,722
(M) ARRA - General State Aid - Government SFSF	84.397A	4870-2010		78,606		78,606		78,606	N/A
Title III - Immigrant Education Program	84.365A	4905-2009	18,905	2,763	15,609	32		15,641	24,964
Page Total			620,526	1,578,203	708,545	2,270,509		2,979,054	

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

**The accompanying notes are an integral part of this schedule.**

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

05-016-0340-04  
 Glenview Community Consolidated School District No. 34  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Expenditure/Disbursements <sup>4</sup> Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
PASS THROUGH FROM ILLINOIS STATE BOARD OF EDUCATION - U.S. DEPARTMENT OF EDUCATION - Continue									
Title III - Immigrant Education Program	84.365A	4905-2010	6,027			1,300	8,023	9,323	9,323
Title III - LIPEP	84.365A	4909-2009	121,488		111,263	45		111,308	129,628
Title III - LIPEP	84.365A	4909-2010	10,180	115,499		58,860		58,860	146,720
Title II - Teacher Quality	84.367A	4932-2010		100,286		89,749		89,749	100,286
Technology Enhancing Education Grant	84.318X	4971-2010	566	2,272		3,360		3,360	3,404
TOTAL U.S. DEPARTMENT OF EDUCATION			758,787	1,796,260	819,808	2,423,823	8,023	3,251,654	
DIRECT FROM FEDERAL GOVERNMENT DEPARTMENT OF EDUCATION - THROUGH NORTH CHICAGO SD 187									
Federal Impact Aid PL 874	84.041	4001-2008		681,497	681,497			681,497	N/A
IEMA Hurricane Aid	97.036	N/A		290		290		290	N/A
TOTAL FEDERAL FINANCIAL ASSISTANCE			1,097,834	2,995,120	1,840,052	2,941,186	8,023	4,789,261	
Value of Federal Awards Expended in the Form of Non-Cash Assistance During the Year	N/A	N/A		66,464		66,464		66,464	
Federal Insurance in Effect During the Year	N/A	N/A	0	0	0	0		0	
Federal Loans or Loan Guarantees, Including Interest Subsidies, Outstanding at Year End	N/A	N/A	0	0	0	0		0	

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

**The accompanying notes are an integral part of this schedule.**

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



**Glenview Community Consolidated School District No. 34**  
**05-016-0340-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

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

**FINANCIAL STATEMENTS**

Type of auditor's report issued: **Adverse-Regulatory/Modified Cash Basis**  
(Unqualified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs:

**Unqualified**  
(Unqualified, Qualified, Adverse, Disclaimer<sup>7</sup>)

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, § .510(a)?

YES ☐ X NO ☒

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
84.010A	Title I - Low Income
84.027A	IDEA, Part B, Flow-Through & Room & Board Grants
84.394A/84.397A	ARRA - General State Aid - Education SFSF/Government SFSF
84.389A	ARRA - Title I - Low Income
84.392A	ARRA - IDEA Preschool
84.391A	ARRA - IDEA, Part B, Flow-Through

Dollar threshold used to distinguish between Type A and Type B programs:

**\$300,000.00**

Auditee qualified as low-risk auditee?

X YES ☒ NO ☐

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

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

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

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



**Glenview Community Consolidated School District No. 34**  
**05-016-0340-04**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2010**

**Corrective Action Plan**

Finding No.: NONE

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [person responsible for implementation]

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

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

**Glenview Community Consolidated School District No. 34**  
**05-016-0340-04**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2010**

Finding Number

Condition

Current Status<sup>20</sup>

NONE

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

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

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

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

## Glenview Community Consolidated School District No. 34

05-016-0340-04

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2010

## SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup>NONE

2. THIS FINDING IS:

☐

New

☐

Repeat from Prior year?

Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_

5. CFDA No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

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

9. Condition<sup>15</sup>10. Questioned Costs<sup>16</sup>11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

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

## For ISBE Review

Date: \_\_\_\_\_

Resolution Criteria Code Number \_\_\_\_\_

Initials: \_\_\_\_\_

Disposition of Questioned Costs Code Letter \_\_\_\_\_

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

**Glenview Community Consolidated School District No. 34**  
**05-016-0340-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2010**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup> NONE 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

3. Criteria or specific requirement

4. Condition

5. Context<sup>12</sup>

6. Effect

7. Cause

8. Recommendation

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

**For ISBE Review**

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

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

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

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