

Due to ROE on October 15th  
Due to ISBE on November 15th  
SDJA09

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, 2009

### School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:  
**14-016-0340-04**

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

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:

*Charles Hill Nov 13 2009*

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (part 100)

ISBE Form SD50-35JA50-60 (06/09)  
Revised 9/25/09

### Accounting Basis:

X CASH  
ACCRUAL

### Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

[www.isbe.net/sfms/afr/afr.htm](http://www.isbe.net/sfms/afr/afr.htm)

### 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?

Reviewed by Township Treasurer (Cook County only)  
*MAZUE*

Township Treasurer Name (Type or Print):

**THOMAS H ALBRECHT**

Email Address:

**THOMAS@ALBRECHT.COM**

Telephone:

**(847) 824-4000**

Fax Number:

**(847) 824-4012**

Signature & Date:

*Thomas H Albrecht 11-13-09*

### 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

Regional Superintendent Name (Type or Print):

Email Address:

Telephone:

Fax Number:

Signature & Date:

## TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	2
Financial Profile Information.....	FP Info	3
Estimated Financial Profile Summary.....	Financial Profile	4
<b>Basic Financial Statements</b>		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position.....	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7 - 8
Statements of Revenues Received/Revenues (All Funds).....	Revenues	9 - 14
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	15 - 22
<b>Supplementary Schedules</b>		
Federal Stimulus - American Recovery and Reinvestment Act (ARRA) of 2009 Schedule.....	ARRA Sched	23
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	24
Schedule of Short-Term Debt/Long-Term Debt.....	Short-Term Long-Term Debt	25
Schedule of Restricted Local Tax Levies Analysis and Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	26
<b>Statistical Section</b>		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	27
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation 2008-2009.....	PCTC-OEPP	28 - 29
<b>Estimated Indirect Cost Rate for Federal Programs (Section I, Section II)</b> .....	ICR Computation	30
<b>Administrative Cost Worksheet</b> .....	AC	31
<b>Itemization Schedule</b> .....	ITEMIZATION	32
<b>Reference Page</b> .....	REF	33
<b>Notes, Opinion Letters, etc.....</b>	Opinion-Notes	34
<b>Audit Checklist/Balancing Schedule</b> .....	AUDITCHECK	-
<b>A-133 Single Audit Section</b>		
Annual Federal Compliance Report.....	A-133 Cover - CAP	35 - 44

## INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: Some Joint Agreement supplementary/statistical schedules may not be applicable). Round all amounts to the nearest dollar. **Do not enter cents.** (Exception: 9 Month ADA on page 28, line 78). This form complies with **Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing)**.

23. Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

Any errors left unresolved by the **Audit Checklist/Balancing Schedule** must be explained.

### Submit AFR Electronically

- \* The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor or School District designated personnel (Please see **Instructions for FY09** for submission procedures).  
*Note: CD/Disk no longer accepted.*
- \* AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.  
*Note: Adobe Acrobat (\*.pdf) files cannot be embedded if you do not have the software. Simply attach these files separately in the Attachment Manager and ISBE will embed them.*

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

### Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.  
*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
  - 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, 2009.
  - 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than Monday, November 16, 2009.
- \* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.  
[Single Audit Act A-133](#)

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- ☐ 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- ☐ 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- ☒ 21. The district is subject to the Property Tax Extension Limitation Law, effective:

1/1/1992

mm/dd/yyyy

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

Evoy, Kamschulte, Jacobs &amp; 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 &amp; Co. LLP

Signature

11/14/09  
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	Tax Year <u>2008</u> Equalized Assessed Valuation (EAV): 2,302,965,891												
8													
9	Educational Operations & Maintenance Transportation Combined Total Working Cash												
10	Rate(s): 0.014265 + 0.001978 + 0.000706 = 0.016949												
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues Disbursements/ Expenditures Excess/ (Deficiency) Fund Balance												
16	54,695,674 52,804,702 1,890,972 31,944,273												
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance,												
18	Transportation and Working Cash Funds.												
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	x a. 6.9% for elementary and high school districts, 158,904,646												
32	b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Bond Principal: 511 23,630,000												
37	d. Other Long-Term Debt: 590 17,524												
38	e. Total Long-Term Debt Outstanding: 23,647,524												
39													
40													
41	<b>E. Material Impact on Financial Position</b>												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	Pending Litigation												
46	Material Decrease in EAV												
47	Material Increase/Decrease in Enrollment												
48	Adverse Arbitration Ruling												
49	Passage of Referendum												
50	Taxes Filed Under Protest												
51	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	Other Ongoing Concerns (Describe & Itemize)												
53													
54	Comments:												
55													
56													
57													
58													
59													
60													
61													
62													

## 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)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	T
1																		
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25																		
26																		
27																		
28																		
29																		
30																		
31																		
32																		
33																		
34																		
35																		
36																		
37																		
38																		
39																		
40																		
41																		
42																		
43																		
44																		

**District Name:** Glenview Community Consolidated School District No. 34  
**District Code:** 14-016-0340-04  
**County Name:** Cook

**1. Fund Balance to Revenue Ratio:**  
 Total Sum of Fund Balance (P8, L65) 31,944,273.00  
 Total Sum of Direct Revenues (P7, L8) 54,695,674.00  
 Ratio 0.584  
 Score Weight Value 4 0.35 1.40

**2. Expenditures to Revenue Ratio:**  
 Total Sum of Direct Expenditures (P7, L17) 52,804,702.00  
 Total Sum of Direct Revenues (P7, L8) 54,695,674.00  
 Ratio 0.965  
 Score Weight Value 4 0 0.35 1.40

**3. Days Cash on Hand:**  
 Total Sum of Cash & Investments (P5, L4 & L5) 32,016,215.00  
 Total Sum of Direct Expenditures (P7, L17) 146,679.73  
 Days 218.27  
 Score Weight Value 4 0.10 0.40

**4. Percent of Short-Term Borrowing Maximum Remaining:**  
 Tax Anticipation Warrants Borrowed (P25, Col F, L6-7 & 11) 0.00  
 EAV (P3, L7\*1.10) 33,178,023.55  
 Percent 100.00  
 Score Weight Value 4 0.10 0.40

**5. Percent of Long-Term Debt Margin Remaining:**  
 Long Term Debt Outstanding (P3, L38) 23,647,524.00  
 Total Long-Term Debt Allowed (P3, L2\*) 158,904,646.48  
 Percent 85.11  
 Score Weight Value 4 0.10 0.40

**Estimated 2009 Financial Profile Designation: RECOGNITION**  
 Total Profile Score: 4.00 \*

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

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



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

		A		B	L	M		N	
						Account Groups			
		ASSETS		Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt		
2									
3	CURRENT ASSETS (100)								
4	Cash (Accounts 111 through 115) 1								
5	Investments	120		357,812					
6	Taxes Receivable	130							
7	Interfund Receivables	140							
8	Intergovernmental Accounts Receivable	150							
9	Other Receivables	160							
10	Inventory	170							
11	Prepaid Items	180							
12	Other Current Assets (Describe & Itemize)	190							
13	Total Current Assets			357,812					
14	CAPITAL ASSETS (200)								
15	Works of Art & Historical Treasures	210							
16	Land	220							
17	Building & Building Improvements	230				194,077			
18	Site Improvements & Infrastructure	240				86,389,742			
19	Capitalized Equipment	250				3,316,544			
20	Construction in Progress	260				19,092,070			
21	Amount Available in Debt Service Funds	340						1,987,060	
22	Amount to be Provided for Payment on Bonds	350						21,660,464	
23	Total Capital Assets					108,992,433		23,647,524	
24	CURRENT LIABILITIES (400)								
25	Interfund Payables	410							
26	Intergovernmental Accounts Payable	420							
27	Other Payables	430							
28	Contracts Payable	440							
29	Loans Payable	450							
30	Salaries & Benefits Payable	470							
31	Payroll Deductions & Withholdings	480							
32	Deferred Revenues & Other Current Liabilities	490							
33	Due to Activity Fund Organizations	493							
34	Total Current Liabilities			357,812					
35	LONG-TERM LIABILITIES (500)			357,812					
36	Bonds Payable								
37	Other Long-Term Liabilities	511						23,630,000	
38	Total Long-Term Liabilities	590						17,524	
39	Reserved Fund Balance	714						23,647,524	
40	Unreserved Fund Balance	730							
41	Investment in General Fixed Assets					108,992,433			
42	Total Liabilities and Fund Balance			357,812		108,992,433		23,647,524	

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

1	A	B	C		D		E		F		G		H		I		J		K	
			(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		Total		Fire Prevention & Safety	
2	RECEIPTS/REVENUES																			
3	Local Sources																			
4	Flow-Through Receipts/Revenues from One District to Another District	1000	41,259,760		4,382,449		3,454,252		1,669,959		1,400,310		94,487		56,092		269,604		241	
5	State Sources	2000	0		0		0		0		0		0		0		0		0	
6	Federal Sources	3000	3,377,451		0		0		1,124,750		0		0		0		0		0	
7	Total Direct Receipts/Revenues	4000	2,820,554		4,659		0		0		0		0		0		0		0	
8	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>		47,457,765		4,387,108		3,454,252		2,794,709		1,400,310		94,497		56,092		269,604		241	
9	Total Receipts/Revenues	3998	4,938,271																	
10	DISBURSEMENTS/EXPENDITURES		52,396,036		4,387,108		3,454,252		2,794,709		1,400,310		94,497		56,092		269,604		241	
11	Instruction																			
12	Support Services	1000	29,812,612																	
13	Community Services	2000	13,606,054		4,462,091				2,776,517		644,758		3,767,876				304,973		42,147	
14	Payments to Other Districts & Governmental Units	3000	13,987		0				0		553									
15	Debt Service	4000	2,128,556		4,885		0		0		0		0				0		0	
16	Total Direct Disbursements/Expenditures	5000	45,561,209		4,466,976		3,514,820		2,776,517		1,463,072		3,767,876				304,973		42,147	
17	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>		4,938,271		0		0		0		0		0				0		0	
18	Total Disbursements/Expenditures	4180	50,499,480		4,466,976		3,514,820		2,776,517		1,463,072		3,767,876				304,973		42,147	
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		1,896,556		(79,868)		(60,568)		18,192		(62,762)		(3,673,379)		56,092		(35,369)		(41,906)	
20	OTHER SOURCES/USES OF FUNDS																			
21	OTHER SOURCES OF FUNDS (7000)																			
22	PERMANENT TRANSFER FROM VARIOUS FUNDS																			
23	Abolishment or Abatement of the Working Cash Fund	7110																		
24	Transfer of Working Cash Fund Interest	7120																		
25	Transfer Among Funds	7130																		
26	Transfer of Interest	7140																		
27	Transfer from Capital Project Fund to O&M Fund	7150																		
28	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund <sup>4</sup>	7160																		
29	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>4</sup>	7170																		
30	SALE OF BONDS (7200)																			
31	Principal on Bonds Sold	7210																		
32	Premium on Bonds Sold	7220																		
33	Accrued Interest on Bonds Sold	7230																		
34	Sale or Compensation for Fixed Assets <sup>5</sup>	7300																		
35	Transfer to Debt Service to Pay Principal on Capital Leases	7400																		
36	Transfer to Debt Service to Pay Interest on Capital Leases	7500																		
37	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600																		
38	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700																		
39	Transfer to Capital Projects Fund	7800																		
40	ISBE Loan Proceeds	7900																		
41	Other Sources Not Classified Elsewhere	7990																		
42	Total Other Sources of Funds																			
43	OTHER USES OF FUNDS (8000)		0		0		241,868		0		0		0		0		0		0	
44	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)																			
45	Abolishment or Abatement of the Working Cash Fund	8110																		
46	Transfer of Working Cash Fund Interest	8120																		
47	Transfer Among Funds	8130																		



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

	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	Transfer of Interest	8140									
49	Transfer from Capital Project Fund to O&M Fund	8150						217,322			
50	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160						0			
51	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0
52	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400	22,966								0
53	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500	1,580								
54	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600									
55	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700									
56	Transfer to Capital Projects Fund	8800									
57	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8810									
58	Other Uses Not Classified Elsewhere	8990									
59	<b>Total Other Uses of Funds</b>		24,546	0	0	0	0	217,322	0	0	0
60	<b>Total Other Sources/Uses of Funds</b>		(24,546)	0	241,868	0	0	(217,322)	0	0	0
61	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
62	Expenditures/Disbursements and Other Uses of Funds		1,872,010	(79,868)	181,300	18,192	(62,762)	(3,890,701)	56,092	(35,369)	(41,906)
63	<b>Fund Balances - July 1, 2008</b>		24,816,407	2,672,630	1,805,760	1,467,301	779,193	4,294,918	1,531,321		42,047
64	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(409,812)								
65	<b>Fund Balances - June 30, 2009</b>		26,278,605	2,592,762	1,987,060	1,485,493	716,431	404,217	1,587,413	409,812	141

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

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)
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4 AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5 Designated Purposes Levies (1110-1120) <sup>7</sup>		31,410,768	4,274,899	3,396,884	1,554,029	630,007			264,748	
6 Leasing Purposes Levy <sup>8</sup>	1130									
7 Special Education Purposes Levy	1140									
8 FICA/Medicare Only Purposes Levies	1150									
9 Area Vocational Construction Purposes Levy	1160					707,399				
10 Summer School Purposes Levy	1170									
11 Other Tax Levies (Describe & Itemize)	1190									
12 Total Ad Valorem Taxes Levied By District		31,410,768	4,274,899	3,396,884	1,554,029	1,337,406	0	0	264,748	0
<b>PAYMENTS IN LIEU OF TAXES</b>										
14 Mobile Home Privilege Tax	1210									
15 Payments from Local Housing Authorities	1220									
16 Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	609,069								
17 Other Payments in Lieu of Taxes (Describe & Itemize)	1290	6,745,587				48,483				
18 Total Payments in Lieu of Taxes		7,354,656	0	0	0	48,483	0	0	0	0
<b>TUITION</b>										
20 Regular - Tuition from Pupils or Parents (In State)	1311	11,632								
21 Regular - Tuition from Other Districts (In State)	1312									
22 Regular - Tuition from Other Sources (In State)	1313									
23 Regular - Tuition from Other Sources (Out of State)	1314									
24 Summer Sch - Tuition from Pupils or Parents (In State)	1321	49,447								
25 Summer Sch - Tuition from Other Districts (In State)	1322									
26 Summer Sch - Tuition from Other Sources (In State)	1323									
27 Summer Sch - Tuition from Other Sources (Out of State)	1324									
28 CTE - Tuition from Pupils or Parents (In State)	1331									
29 CTE - Tuition from Other Districts (In State)	1332									
30 CTE - Tuition from Other Sources (In State)	1333									
31 CTE - Tuition from Other Sources (Out of State)	1334									
32 Special Ed - Tuition from Pupils or Parents (In State)	1341									
33 Special Ed - Tuition from Other Districts (In State)	1342									
34 Special Ed - Tuition from Other Sources (In State)	1343									
35 Special Ed - Tuition from Other Sources (Out of State)	1344									
36 Adult - Tuition from Pupils or Parents (In State)	1351									
37 Adult - Tuition from Other Districts (In State)	1352									
38 Adult - Tuition from Other Sources (In State)	1353									
39 Adult - Tuition from Other Sources (Out of State)	1354									
40 Total Tuition		61,079								
<b>TRANSPORTATION FEES</b>										
42 Regular - Transp Fees from Pupils or Parents (In State)	1411									
43 Regular - Transp Fees from Other Districts (In State)	1412									
44 Regular - Transp Fees from Other Sources (In State)	1413									
45 Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46 Regular Transp Fees from Other Sources (Out of State)	1416									
47 Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48 Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49 Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50 Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51 CTE - Transp Fees from Pupils or Parents (In State)	1431									
52 CTE - Transp Fees from Other Districts (In State)	1432									
53 CTE - Transp Fees from Other Sources (In State)	1433									

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

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											
54	CTE - 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					72,774					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	834,668	59,689	57,368	43,156	14,421	94,497	56,092	4,856	241
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		834,668	59,689	57,368	43,156	14,421	94,497	56,092	4,856	241
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	1,071,983								
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	21,919								
74	Other Food Service (Describe & Itemize)	1690	9,768								
75	Total Food Service		1,103,670								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	84,763								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		84,763	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	372,241								
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		372,241								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		34,936							
96	Contributions and Donations from Private Sources	1920		6,159							
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	34,873								
99	Refund of Prior Years' Expenditures	1950	1,516								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									

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

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)	Total (80)	Fire Prevention & Safety (90)
1											
2											
103	Payment from Other Districts	1991									
104	Sale of Vocational Projects	1992									
105	Other Local Fees	1993									
106	Other Local Revenues (Describe & Itemize)	1999	1,075								
107	Total Other Revenue from Local Sources		451	6,766							
108	Total Receipts/Revenues from Local Sources		37,915	47,861							
109	Flow-Through Revenue from State Sources	2100									
110	Flow-Through Revenue from Federal Sources	2200									
111	Other Flow-Through (Describe & Itemize)	2300									
112	Total Flow-Through Receipts/Revenues from One District to Another District										
113											
114											
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)		0	0		0	0				
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid - Sec. 18-8.05	3001	1,253,713								
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		1,253,713	0	0	0	0			0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	58,620								
125	Special Education - Extraordinary	3105	397,758								
126	Special Education - Personnel	3110	738,640								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	5,667								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		1,200,685	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTE)	3220									
135	CTE - WECEP	3225	3,939								
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		3,939	0							
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	116,174								
143	Bilingual Education - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		116,174								
145	State Free Lunch & Breakfast	3360	12,598								
146	School Breakfast Initiative	3365	748								
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, 2009**

	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)	Tot (80)	Fire Prevention & Safety (90)
1											
2											
149	<b>TRANSPORTATION</b>										
150	Transportation - Regular/Vocational	3500									
151	Transportation - Special Education	3510				725,045					
152	Transportation - Other (Describe & Itemize)	3599				399,705					
153	<b>Total Transportation</b>										
154	Learning Improvement - Change Grants	3610	0	0		1,124,750	0				
155	Scientific Literacy	3660									
156	Tuant Alternative/Optional Education	3695									
157	Early Childhood - Block Grant	3705	161,945								
158	Reading Improvement Block Grant	3715	165,301								
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 Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775	142,139								
165	Technology - Learning Technology Centers	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Construction	3920									
169	School Infrastructure - Maintenance	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
171	<b>Total Restricted Grants-in-Aid</b>		320,209	0	0	1,124,750	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>		3,377,451	0	0	1,124,750	0	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
175	Federal Impact Aid	4001	679,816								
176	Other Unrestricted Grants-in-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-in-Aid Received Directly from the Federal Govt</b>		679,816	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	<b>Total Restricted Grants-in-Aid Received Directly from Federal Govt</b>		0	0	0	0	0	0	0	0	0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural & Low Income Schools	4107									
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up	4200									
193	National School Lunch Program	4210	328,320								
194	Special Milk Program	4215	43,718								
195	School Breakfast Program	4220									

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

	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)	Tot (80)	Fire Prevention & Safety (90)
1											
2	Summer Food Service Admin/Program	4225									
196	Child Care Commodity/SFS 13-Adult Day Care	4226									
197	Food Service - Other (Describe & Itemize)	4299									
198	Total Food Service		372,038				0				
199	TITLE I										
200	Title I - Low Income	4300									
201	Title I - Low Income - Neglected, Private	4305	258,804								
202	Title I - Comprehensive School Reform	4332									
203	Title I - Reading First	4334									
204	Title I - Even Start	4335									
205	Title I - Reading First SEA Funds	4337									
206	Title I - Migrant Education	4340									
207	Title I - Other (Describe & Itemize)	4399									
208	Total Title I		258,804	0		0	0				
209	TITLE IV										
210	Title IV - Safe & Drug Free Schools - Formula	4400									
211	Title IV - 21st Century	4421	8,160								
212	Title IV - Other (Describe & Itemize)	4499									
213	Total Title IV		8,160	0		0	0				
214	FEDERAL - SPECIAL EDUCATION										
215	Fed - Spec Education - Preschool Flow-Through	4600									
216	Fed - Spec Education - Preschool Discretionary	4605									
217	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	566,102								
218	Fed - Spec Education - IDEA - Room & Board	4625	227,037								
219	Fed - Spec Education - IDEA - Discretionary	4630									
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
221	Total Federal - Special Education		792,139	0		0	0				
222	CTE - PERKINS										
223	CTE - Perkins - Title III E - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799									
225	Total CTE - Perkins		0	0		0	0				
226	Federal - Adult Education	4810									
227	General State Aid - Education Stabilization	4850	370,635								
228	Title I - Low Income	4851									
229	Title I - Neglected, Private	4852									
230	Title I - Delinquent, Private	4853									
231	Title I - School Improvement (Part A)	4854									
232	Title I - School Improvement (Part G)	4855									
233	IDEA - Part B - Preschool	4856									
234	IDEA - Part B - Flow-Through	4857									
235	Title III D - Technology-Formula	4860									
236	McKinney - Vento Homeless Education	4861									
237	Child Nutrition Equipment Assistance	4862									
238	Impact Aid Formula Grants	4863									
239	Impact Aid Competitive Grants	4864									
240	Qualified Zone Academy Bond Tax Credits	4865									
241	Qualified School Construction Bond Credits	4866									
242	Build America Bond Tax Credits	4867									
243	Build America Bond Interest Reimbursement	4868									
244	Other ARRA Funds - I	4869									
245	Other ARRA Funds - II	4870									
246		4871									
247											

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

A	B	C		D		E		F		G		H		I		J		K	
		(10)		(20)		(30)		(40)		(50)		(60)		(70)		(80)		(90)	
Description	Act #	Educational		Operations & Maintenance		Debt Services		Transportation		Municipal Retirement/ Social Security		Capital Projects		Working Cash		Tort		Fire Prevention & Safety	
248 Other ARRA Funds - III	4872																		
249 Other ARRA Funds - IV	4873																		
250 Other ARRA Funds - V	4874																		
251 Other ARRA Funds - VI	4875																		
252 Other ARRA Funds - VII	4876																		
253 Other ARRA Funds - VIII	4877																		
254 Other ARRA Funds - IX	4878																		
255 Other ARRA Funds - X	4879																		
256 Other ARRA Funds - XI	4880																		
<b>Total Stimulus Programs</b>		370,635		0		0		0		0		0				0		0	
258 Advanced Placement Fee/International Baccalaureate	4904																		
259 Emergency Immigrant Assistance	4905	22,336																	
260 Title III - English Language Acquisition	4909	109,712																	
261 Learn & Serve America	4910																		
262 McKinney Education for Homeless Children	4920																		
263 Title II - Eisenhower Professional Development Formula	4930																		
264 Title II - Teacher Quality	4932	99,115																	
265 Federal Charter Schools	4960																		
266 Medicaid Matching Funds - Administrative Outreach	4991	61,264																	
267 Medicaid Matching Funds - Fee-for-Service Program	4992	43,280																	
268 Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999																		
<b>Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State</b>		3,295		4,659															
269 <b>Total Receipts/Revenues from Federal Sources</b>	4000	2,140,738		4,659				0		0		0		0		0		0	
270 <b>Total Direct Receipts/Revenues</b>		2,820,554		4,659		0		0		0		0		0		0		0	
271		47,457,765		4,387,108		3,454,252		2,794,709		1,400,310		94,497		56,082		269,604		241	

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

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	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>INSTRUCTION (ED)</b>											
Regular Programs	1100	16,494,166	2,239,317	365,460	1,140,582	26,440	7,634			20,273,599	20,567,693
Pre-K Programs	1125										
Special Education Programs (Functions 1200-1220)	1200	3,990,825	796,362	1,340,056	80,421	14,818	207,331			6,429,813	6,430,234
Special Education Programs Pre-K	1225										
Remedial and Supplemental Programs K-12	1250										
Remedial and Support Programs Pre-K	1275										
Adult/Continuing Education Programs	1300										
CTE Programs	1400										
Intercholastic Programs	1500										
Summer School Programs	1600	223,369	745		3,299					227,413	212,000
Gifted Programs	1650	625,823	53,986	2,935	3,781					686,525	684,385
Driver's Education Programs	1700										
Bilingual Programs	1800	1,934,290	248,419	3,217	9,336					2,195,262	2,054,730
Tuam 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										
Intercholastic Programs - Private Tuition	1918										
Summer School Programs - Private Tuition	1919										
Gifted Programs - Private Tuition	1920										
Bilingual Programs - Private Tuition	1921										
Tuants Alternative/Optional Ed Programs - Private Tuition	1922										
<b>Total Instruction</b>	<b>1000</b>	<b>23,268,473</b>	<b>3,338,829</b>	<b>1,711,668</b>	<b>1,237,419</b>	<b>41,258</b>	<b>214,965</b>	<b>0</b>	<b>0</b>	<b>29,812,612</b>	<b>29,949,042</b>
<b>SUPPORT SERVICES (ED)</b>											
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110	1,085,536	163,411	5,298	3,572					1,257,817	1,349,300
Guidance Services	2120	15,282		10,511	1,938					27,731	20,500
Health Services	2130	207,134	44,806	1,118	4,170	420				257,648	260,610
Psychological Services	2140	464,254	35,368	2,400	1,964					503,986	467,125
Speech Pathology & Audiology Services	2150	1,095,676	114,151	5,050	2,734					1,217,611	1,338,340
Other Support Services - Pupils (Describe & Itemize)	2190										
<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>2,867,882</b>	<b>357,736</b>	<b>24,377</b>	<b>14,378</b>	<b>420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,264,793</b>	<b>3,435,875</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210	552,469	66,403	125,170	27,585		300			771,927	864,129
Educational Media Services	2220	1,836,126	212,452	427,126	227,129	541,887	980			3,245,710	3,184,365
Assessment & Testing	2230			30,278	14,378					44,656	53,000
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,388,595</b>	<b>278,855</b>	<b>582,574</b>	<b>269,092</b>	<b>541,887</b>	<b>1,290</b>	<b>0</b>	<b>0</b>	<b>4,062,293</b>	<b>4,081,494</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310			221,270	816	20,814	30			242,930	308,900
Executive Administration Services	2320	495,106	96,112	23,441	6,836		19,251			640,746	637,625
Special Area Administration Services	2330										
Tort Immunity Services	2360 - 2370										
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>495,106</b>	<b>96,112</b>	<b>244,711</b>	<b>7,652</b>	<b>20,814</b>	<b>19,281</b>	<b>0</b>	<b>0</b>	<b>883,676</b>	<b>946,525</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410				59,942	6,479	21,307			2,199,158	2,173,704
Other Support Services - School Admin (Describe & Itemize)	2490	1,733,483	331,105	46,842							



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

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	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 - BUSINESS</b>	<b>2400</b>	<b>1,733,483</b>	<b>331,105</b>	<b>46,842</b>	<b>59,942</b>	<b>6,479</b>	<b>21,307</b>	<b>0</b>	<b>0</b>	<b>2,199,158</b>	<b>2,173,704</b>
Direction of Business Support Services	2510	259,090	27,565							295,065	299,665
Fiscal Services	2520	154,911	16,931			1,389	1,099			203,794	214,110
Operation & Maintenance of Plant Services	2540			7,278	24,674						
Pupil Transportation Services	2550										
Food Services	2560	559,522	177,317	33,853	732,795	18,122	1,686			1,523,295	1,607,725
Internal Services	2570										
<b>Total Support Services - Business</b>	<b>2500</b>	<b>973,523</b>	<b>221,813</b>	<b>46,765</b>	<b>757,757</b>	<b>19,511</b>	<b>2,785</b>	<b>0</b>	<b>0</b>	<b>2,022,154</b>	<b>2,121,500</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610										
Planning, Research, Development, & Evaluation Services	2620										
Information Services	2630	209,666	35,243	77,399	16,577	8,102	75,288			422,275	378,955
Staff Services	2640	514,593	80,327	121,941	14,066	10,116	10,662			751,705	772,635
Data Processing Services	2660										
<b>Total Support Services - Central</b>	<b>2600</b>	<b>724,259</b>	<b>115,570</b>	<b>199,340</b>	<b>30,643</b>	<b>18,218</b>	<b>85,950</b>	<b>0</b>	<b>0</b>	<b>1,173,980</b>	<b>1,151,590</b>
Other Support Services (Describe & Itemize)	2900										
<b>Total Support Services (ED)</b>	<b>2000</b>	<b>9,182,848</b>	<b>1,401,191</b>	<b>1,144,609</b>	<b>1,139,464</b>	<b>607,329</b>	<b>130,613</b>	<b>0</b>	<b>0</b>	<b>13,606,054</b>	<b>13,910,688</b>
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>6,090</b>	<b>81</b>	<b>4,189</b>	<b>3,627</b>					<b>13,987</b>	<b>13,548</b>
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
Payments for Regular Programs	4110										
Payments for Special Education Programs	4120						32,905			32,905	42,247
Payments for Adult/Continuing Education Programs	4130						2,089,177			2,089,177	2,195,200
Payments for CTE Programs	4140										
Payments for Community College Programs	4170										
Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
<b>Total Payments to Dist &amp; Other Govt Units (in-State)</b>	<b>4100</b>						<b>6,474</b>			<b>6,474</b>	
Payments for Regular Programs - Tuition	4210						2,128,556			2,128,556	2,237,447
Payments for Special Education Programs - Tuition	4220										
Payments for Adult/Continuing Education Programs - Tuition	4230										
Payments for CTE Programs - Tuition	4240										
Payments for Community College Programs - Tuition	4270										
Payments for Other Programs - Tuition	4280										
Other Payments to In-State Govt Units	4290										
<b>Total Payments to Other District &amp; Govt Units - Tuition (in State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
Payments for Regular Programs - Transfers	4310										
Payments for Special Education Programs - Transfers	4320										
Payments for Adult/Continuing Ed Programs - Transfers	4330										
										<b>0</b>	<b>0</b>

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

Page 17

	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	Payments for CTE Programs - Transfers	4340										
95	Payments for Community College Program - Transfers	4370										
96	Payments for Other Programs - Transfers	4380										
97	Other Payments to In-State Govt Units - Transfers	4390										
98	Total Payments to Other District & Govt Units - Transfers (In-State)	4300										
99	Payments to Other Dist & Govt Units (Out-of-State)	4400										
100	Total Payments to Other District & Govt Units	4000										
101												
102	DEBT SERVICES (ED)											
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
104	Tax Anticipation Warrants	5110										
105	Tax Anticipation Notes	5120										
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
107	State Aid Anticipation Certificates	5140										
108	Other Interest on Short-Term Debt	5150										
109	Total Interest on Short-Term Debt	5100										
110	Debt Services - Interest on Long-Term Debt	5200										
111	Total Debt Services	5000										
112	PROVISIONS FOR CONTINGENCIES (ED)											
113	Total Direct Disbursements/Expenditures	6000										
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		32,457,411	4,740,101	2,860,466	2,380,510	648,567	2,474,134	0	0	45,561,209	46,220,725
115											1,896,556	
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
117	<b>SUPPORT SERVICES (O&amp;M)</b>											
118	<b>SUPPORT SERVICES - PUPILS</b>											
119	Other Support Services - Pupils (Describe & Itemize)	2190										
120	<b>SUPPORT SERVICES - BUSINESS</b>											
121	Direction of Business Support Services	2510										
122	Facilities Acquisition & Construction Services	2530										
123	Operation & Maintenance of Plant Services	2540										
124	Pupil Transportation Services	2550										
125	Food Services	2560										
126	Total Support Services - Business	2500										
127	Other Support Services (Describe & Itemize)	2900										
128	Total Support Services	2000										
129	<b>COMMUNITY SERVICES (O&amp;M)</b>											
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>											
131	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
132	Payments for Special Education Programs	4120										
133	Payments for CTE Programs	4140										
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190										
135	Total Payments to Other Govt Units (In-State)	4100										
136	Payments to Other Govt Units (Out of State)	4400										
137	Total Payments to Other Dist & Govt Units	4000										
138	<b>DEBT SERVICES (O&amp;M)</b>											
139	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
140	Tax Anticipation Warrants	5110										
141	Tax Anticipation Notes	5120										

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

1	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
142	State Aid Anticipation Certificates	5140										
143	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
144	Total Debt Service - Interest on Short-Term Debt	5100										
145	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200										
146	Total Debt Services	5000										
147	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
148	Total Direct Disbursements/Expenditures		1,960,485	403,004	665,639	1,269,927	163,090	4,831		0	4,456,976	4,515,320
149	Excess (Deficiency) of Receipts/Revenues/Over										(79,868)	
150												
151												
152	30 - DEBT SERVICES (DS)											
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
154	DEBT SERVICES (DS)	5000										
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
156	Tax Anticipation Warrants	5110										
157	Tax Anticipation Notes	5120										
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
159	State Aid Anticipation Certificates	5140										
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
161	Total Debt Services - Interest On Short-Term Debt	5100										
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						1,000,164			1,000,164	998,375
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,512,966			2,512,966	2,490,000
165	Total Debt Services	5000			0			1,690			1,690	4,000
166	PROVISION FOR CONTINGENCIES (DS)	6000			0			3,514,820			3,514,820	3,492,375
167	Total Disbursements/Expenditures				0			3,514,820			3,514,820	3,492,375
168	Excess (Deficiency) of Receipts/Revenues Over											
169	Disbursements/Expenditures											
170	40 - TRANSPORTATION FUND (TR)										(60,568)	
171	SUPPORT SERVICES (TR)											
172	SUPPORT SERVICES - PUPILS											
173	Other Support Services - Pupils (Describe & Itemize)	2190										
174	SUPPORT SERVICES - BUSINESS											
175	Pupil Transportation Services	2550	68,826	8,687	2,576,429	5,320	117,255				2,776,517	2,887,743
176	Other Support Services (Describe & Itemize)	2900									0	
177	Total Support Services	2000	68,826	8,687	2,576,429	5,320	117,255	0			2,776,517	2,887,743
178	COMMUNITY SERVICES (TR)	3000									0	
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
180	PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
181	Payments for Regular Programs	4110										
182	Payments for Special Education Programs	4120									0	
183	Payments for Adult/Continuing Education Programs	4130									0	
184	Payments for CTE Programs	4140									0	
185	Payments for Community College Programs	4170									0	
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
187	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

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

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>											
186 Total Payments to Other Dist & Govt Units	4400										
189 DEBT SERVICE (TR)	4000										
190 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT				0						0	0
191 Tax Anticipation Warrants	5110										
192 Tax Anticipation Notes	5120									0	
193 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
194 State Aid Anticipation Certificates	5140									0	
195 Other (Describe & Itemize)	5150									0	
196 Total Debt Services - Interest On Short-Term Debt	5100									0	
197 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
198 DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
199 DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
200 Total Debt Services										0	
201 PROVISION FOR CONTINGENCIES (TR)	6000									0	0
202 Total Disbursements/Expenditures		68,826	8,687	2,576,429	5,320	117,255	0	0	0	2,776,517	2,887,743
203 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
204											
205											
<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MRSS)</b>										18,192	
206 INSTRUCTION (MRSS)											
207 Regular Programs	1100									311,777	1,465,000
208 Pre-K Programs	1125									253,020	
209 Special Education Programs (Functions 1200-1220)	1200									0	
210 Special Education Programs - Pre-K	1225									0	
211 Remedial and Supplemental Programs - K-12	1250									0	
212 Remedial and Supplemental Programs - Pre-K	1275									0	
213 Adult/Continuing Education Programs	1300									0	
214 CTE Programs	1400									0	
215 Interscholastic Programs	1500									0	
216 Summer School Programs	1600									0	
217 Gifted Programs	1650									0	
218 Driver's Education Programs	1700									0	
219 Bilingual Programs	1800									0	
220 Tuants' Alternative & Optional Programs	1900									0	
221 Total Instruction	1000									644,758	1,465,000
222 SUPPORT SERVICES (MRSS)	2000										
223 SUPPORT SERVICES - PUPILS											
224 Attendance & Social Work Services	2110									15,231	
225 Guidance Services	2120									1,779	
226 Health Services	2130									34,738	
227 Psychological Services	2140									6,257	
228 Speech Pathology & Audiology Services	2150									15,879	
229 Other Support Services - Pupils (Describe & Itemize)	2190									0	
230 Total Support Services - Pupils	2100									73,884	
231 SUPPORT SERVICES - INSTRUCTIONAL STAFF											
232 Improvement of Instruction Services	2210									12,470	
233 Educational Media Services	2220									102,820	
234 Assessment & Testing	2230									0	
235 Total Support Services - Instructional Staff	2200									115,290	
236										0	

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

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	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		14,585							14,585	
238 Executive Administration Services	2320		9,662							9,662	
239 Service Area Administrative Services	2330										
240 Claims Paid from Self Insurance Fund	2361										
241 Workers' Compensation or Workers' Occupation Disease Acts Payments	2362										
242 Unemployment Insurance Payments	2363										
243 Insurance Payments (Regular or Self-Insurance)	2364										
244 Risk Management and Claims Services Payments	2365										
245 Judgment and Settlements	2366										
246 Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367										
247 Reciprocal Insurance Payments	2368										
248 Legal Services	2369										
<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>24,247</b>							<b>24,247</b>	<b>0</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
251 Office of the Principal Services	2410		90,971							90,971	
252 Other Support Services - School Administration (Describe & Itemize)	2490										
<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>90,971</b>							<b>90,971</b>	<b>0</b>
<b>SUPPORT SERVICES - BUSINESS</b>											
255 Direction of Business Support Services	2510		13,146							13,146	
256 Fiscal Services	2520		25,893							25,893	
257 Facilities Acquisition & Construction Services	2530										
258 Operation & Maintenance of Plant Services	2540		303,696							303,696	
259 Pupil Transportation Services	2550		11,702							11,702	
260 Food Services	2560		88,115							88,115	
261 Internal Services	2570		8,298							8,298	
<b>Total Support Services - Business</b>	<b>2500</b>		<b>450,850</b>							<b>450,850</b>	<b>0</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
263 Direction of Central Support Services	2610										
264 Planning, Research, Development, & Evaluation Services	2620										
265 Information Services	2630		32,796							32,796	
266 Staff Services	2640		29,723							29,723	
267 Data Processing Services	2650										
<b>Total Support Services - Central</b>	<b>2600</b>		<b>62,519</b>							<b>62,519</b>	<b>0</b>
270 Other Support Services (Describe & Itemize)	2900										
<b>Total Support Services</b>	<b>2000</b>		<b>817,761</b>							<b>817,761</b>	<b>0</b>
<b>COMMUNITY SERVICES (MRSS)</b>	<b>3000</b>		<b>553</b>							<b>553</b>	<b>0</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MRSS)</b>											
273 Payments for Special Education Programs	4120										
274 Payments for CTE Programs	4140										
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
<b>DEBT SERVICES (MRSS)</b>											
275 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
276 Tax Anticipation Warrants	5110										
277 Tax Anticipation Notes	5120										
278 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
282											

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

A	B	C	D	E	F	G	H	I	J	K	L
	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											
283	State Aid Anticipation Certificates										
284	Other (Describe & Itemize)	5140								0	
285	Total Debt Services - Interest	5150								0	
286	PROVISION FOR CONTINGENCIES (MR/SS)	5000								0	
287	Total Disbursements/Expenditures	6000								0	
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		1,463,072				0			1,463,072	1,465,000
289										(62,762)	
290											
291	<b>60 - CAPITAL PROJECTS (CP)</b>										
292	<b>SUPPORT SERVICES - BUSINESS</b>										
293	Facilities Acquisition and Construction Services	2530									
294	Other Support Services (Describe & Itemize)	2900		256,514		3,511,362				3,767,876	3,874,566
295	Total Support Services	2000	0	256,514	0	3,511,362	0	0	0	3,767,876	3,874,566
296	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>										
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	
301	Total Payments to Other Dist & Govt Units	4000		0			0			0	
302	<b>PROVISION FOR CONTINGENCIES (S&amp;C/C)</b>										
303	Total Disbursements/Expenditures	6000	0	256,514	0	3,511,362	0	0	0	3,767,876	3,874,566
304	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									(3,673,379)	
305											
306											
307	<b>70 - WORKING CASH (WC)</b>										
308											
309											
310	<b>80 - TORT FUND (TF)</b>										
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
312	Claims Paid from Self Insurance Fund	2361									
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362								0	
314	Unemployment Insurance Payments	2363		213,213						213,213	206,815
315	Insurance Payments (Regular or Self-Insurance)	2364		1,369						1,369	17,200
316	Risk Management and Claims Services Payments	2365		90,391						90,391	104,300
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	Total Support Services - General Administration	2000	0	304,973	0	0	0	0	0	304,973	328,315
322	<b>DEBT SERVICES (TF)</b>										
323	Tax Anticipation Warrants	5110								0	
324	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								0	

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

A	B	C	D	E	F	G	H	I	J	K	L
1	2	3	4	5	6	7	8	9	10	11	12
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	(900)		
Other Interest on Short-Term Debt	5150										
Total Debt Services - Interest on Short-Term Debt	5000									0	
PROVISIONS FOR CONTINGENCIES (TF)											
Total Disbursements/Expenditures	6000									0	
Excess (Deficiency) of Receipts/Revenues Over				304,973	0	0	0	0	0	304,973	328,315
										(35,369)	
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
SUPPORT SERVICES (FP&S)											
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition & Construction Services	2530										
Operation & Maintenance of Plant Services	2540										
Total Support Services - Business	2500					42,147				42,147	42,147
Other Support Services (Describe & Itemize)	2900					42,147	0			42,147	42,147
Total Support Services	2000					42,147	0			42,147	42,147
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
Other Payments to In-State Govt. Units (Describe & Itemize)	4190					42,147	0			42,147	42,147
Total Payments to Other Dist & Govt Units	4000									0	
DEBT SERVICES (FP&S)											
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110										
Other Interest on Short-Term Debt (Describe & Itemize)	5150										
Total Debt Service - Interest on Short-Term Debt	5100									0	
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
Total Debt Service	5000									0	
PROVISION FOR CONTINGENCIES (FP&S)											
Total Disbursements/Expenditures	6000									0	
Excess (Deficiency) of Receipts/Revenues Over				0	0	42,147	0	0	0	42,147	42,147
Disbursements/Expenditures										(41,906)	

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

A District's Accounting Basis is CASH												
1	2	3	4	5	6	7	8	9	10	11	12	13
ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
Beginning Balance July 1, 2008		0										
General State Aid	4850	370,635	370,635								370,635	
Title I Low Income	4851	0										
Title I Neglected - Private	4852	0										
Title I Delinquent - Private	4853	0										
Title I School Improvement (Part A)	4854	0										
Title I School Improvement (Part G)	4855	0										
IDEA Part B Preschool	4856	0										
IDEA Part B Flow Through	4857	0										
Title II D Technology Formula	4860	0										
Title II D Technology Competitive	4861	0										
Mckinney - Vento Homeless Education	4862	0										
Child Nutrition Equipment Assistance	4863	0										
Impact Aid Construction Formula	4864	0										
Impact Aid Construction Competitive	4865	0										
Q2AB Tax Credits	4866	0										
Q2AB Tax Credits	4867	0										
Build America Bonds Tax Credits	4868	0										
Build America Bonds Interest Reimbursement	4869	0										
ARRA Other I	4870	0										
ARRA Other II	4871	0										
ARRA Other III	4872	0										
ARRA Other IV	4873	0										
ARRA Other V	4874	0										
ARRA Other VI	4875	0										
ARRA Other VII	4876	0										
ARRA Other VIII	4877	0										
ARRA Other IX	4878	0										
ARRA Other X	4879	0										
ARRA Other XI	4880	0										
Total ARRA Programs		370,635	370,635	0	0	0	0	0	0	0	370,635	
Ending Balance June 30, 2009		0										

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

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

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



A		B	C	D	E	F
SCHEDULE OF AD VALOREM TAX RECEIPTS						
1	Description	Taxes Received From 2008 Levy & Prior Levies *	Taxes Received From the 2008 Levy	Taxes Received From 2007 & Prior Levies	Total Enclosed Taxes From the 2008 Levy	Estimated Taxes Due From the 2008 Levy
2						
3						
4	Educational	31,410,768	14,910,618	16,500,150	32,851,808	17,941,190
5	Operations & Maintenance	4,274,899	2,067,517	2,207,382	4,555,266	2,487,749
6	Debt Services **	3,396,884	1,511,417	1,885,467	3,330,591	1,819,174
7	Transportation	1,554,029	737,963	816,066	1,625,893	887,930
8	Municipal Retirement/Social Security	630,007	285,362	344,645	628,709	343,347
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	0	0	0	0	0
12	Fire Prevention & Safety	264,748	111,838	152,910	246,417	134,579
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	707,399	325,082	382,317	716,222	391,140
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	42,238,734	19,949,797	22,288,937	43,954,906	24,005,109
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).

# SCHEDULE OF SHORT-TERM DEBT

	Description	Outstanding Beginning 07/01/08	Issued 07/01/08 Through 06/30/09	Retired 07/01/08 Through 06/30/09	Outstanding Ending 06/30/09					
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX									
3	ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes									
5	TAX ANTICIPATION WARRANTS (TAW)									
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)				0					
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)				0					
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 *	Bonds Outstanding 07/1/08	Bonds Issued 7/1/08 thru 6/30/09	Difference With 7/1/08 thru 6/30/09	Bonds Retired 7/1/08 thru 6/30/09	Bonds Outstanding 6/30/09	Amount to be Provided for Retirement of Bonds
31	95/05/06/01 Retired Issues									
32										
33	2001 General Obligation School Bonds	02/01/01	10,000,000	6	470,000			470,000	0	(225,185)
34									0	(289,824)
35	2002 General Obligation School Bonds	02/01/02	10,000,000	6	1,470,000			475,000	0	
36									995,000	281,942
37	2005A General Obligation Refunding Bonds	04/01/05	8,220,000	3	7,985,000			25,000	0	7,978,187
38									0	
39	2006 General Obligation Refunding Bonds	11/01/06	6,745,000	3	6,585,000			25,000	0	6,572,816
40									0	
41	2007 General Obligation School Bonds	01/01/07	8,990,000	6	7,490,000			1,495,000	0	5,191,856
42									0	
43	2008 General Obligation School Bonds	03/15/08	2,120,000	6	2,120,000				2,120,000	2,133,148
44									0	
45	Capital Lease Obligations	Various		7	144,118		(103,628)	22,966	17,524	17,524
46									0	
47									0	
48									0	
49			46,075,000		26,264,118		(103,628)	2,512,966	23,647,524	21,660,464
50									0	
51	Each type of bond issue must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
55	4. Fire Prevent, Safety, Environmental and Energy Bonds									
56	5. Tort Judgment Bonds									
57	6. Building Bonds									
58	7. Other Capital Leases									
59	8. Other									
60	9. Other									
61	This total must agree with Page 24, Line 8, 2007-08 Annual Financial Report for all Local Education Agencies according to 23 Illinois Administrative Code - Part 100									
62	If more than one type of an individual bond issue, indicate percent of original issue that relates to each type									
63	This total must equal the amount on Page 6, Line 22									

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

A		B	C	D	E	F	G	H	I	J	K	L	M	N
<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES ANALYSIS</b>														
<b>1 OF CHANGES IN CASH BASIS FUND BALANCE</b>														
2	<b>Description</b>	<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>									
3	Cash Basis Fund Balance as of July 1, 2008													
4	<b>RECEIPTS:</b>													
5	Ad Valorem Taxes Received by District	1, 2, 4 or 5-1100												
6	Earnings on Investments	1, 2, 4, 5 or 6-1500												
7	Sale of Bonds	1, 2, 4 or 6-7200												
8	Other Receipts from Local Sources (Describe & Itemize)													
9	Federal Impact Aid	4001												
10	<b>Total Receipts</b>		0	0	0									
11	<b>Total Amount Available (L3 + L10)</b>		0	0	0									
12	<b>DISBURSEMENTS:</b>													
13	Special Education	1 or 5-1200												
14	Facilities Acquisition & Construction Services	2 or 6-2530												
15	Tort Immunity													
16	Other Disbursements (Describe & Itemize)													
17	Payments to Other Districts & Govt Units	1, 2, 4 or 6-4000												
18	<b>Total Disbursements</b>		0	0	0									
19	<b>Ending Cash Basis Fund Balance as of June 30, 2009 (L11 - L18)</b>		0	0	0									
20														
21	<sup>a</sup> Must be completed if tort immunity expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY2009 as a result of existing (restricted) fund balances.													
22														

  

<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>														
<b>Yes</b> <input type="checkbox"/> <b>No</b> <input checked="" type="checkbox"/> <b>X</b> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?														
If yes, list in aggregate the following: <div style="float: right; text-align: right;"> <b>Total Claims Payments:</b>  <b>Total Reserve Remaining:</b> </div>														
Using the following categories, list all other Tort Immunity expenditures not included in line 1 above. Include the total dollar amount for each category.														
<b>Expenditures:</b>														
Workers' Compensation Act and/or Workers' Occupational Disease Act 213,213														
Unemployment Insurance Act 1,369														
Insurance (Regular or Self-Insurance) 90,391														
Risk Management and Claims Service														
Judgments/Settlements														
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction														
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)														
Legal Services														
Principal and Interest on Tort Bonds														

	A	B	C	D	E	F	G	H	I	J	K	L
1	Schedule of Capital Outlay and Depreciation											
2												
3												
4	Description of Assets	Acct #	Cost 7-1-08	Add: Additions 2008-09	Less: Deletions 2008-09	Cost 6-30-09	Life In Years	Accumulated Depreciation 7-1-08	Add: Depreciation Allowable 2008-09	Less: Depreciation Deletions 2008-09	Accumulated Depreciation 6-30-09	Balance Un depreciated 6-30-09
5	Works of Art & Historical Treasures	216										
6	Land	220										
7	Non-Depreciable Land	221	194,077			194,077						194,077
8	Depreciable Land	222										
9	Buildings	230										
10	Permanent Buildings	231	83,995,136	2,523,606		86,518,742	50	20,526,377	1,702,307		22,228,684	64,161,056
11	Temporary Buildings	232										
12	Improvements Other than Buildings (Infrastructure)	240	2,815,376	500,168		3,315,544	20	1,989,575	122,346		1,990,921	1,325,623
13	Capitalized Equipment	280										
14	10 Yr. Schedule	281										
15	6 Yr. Schedule	282	17,737,030	1,458,668		19,195,698	10	13,756,100	911,681		14,564,153	4,527,917
16	3 Yr. Schedule	283										
17	Construction in Progress	289										
18	Total Capital Assets	290	104,613,619	4,482,442		109,096,061		36,151,052	2,736,334		38,783,768	70,208,675
19	Non-Capitalized Equipment											
20	Allowable Depreciation	700										
21												

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2008-09)					
2	This schedule is completed for school districts only.					
3						
4						
5	Fund	Sheet, Row	ACCOUNT NO. - TITLE			Amount
6						
7	OPERATING EXPENSE PER PUPIL					
8	EXPENDITURES:					
9	ED	Expenditures 15-22, L113	Total Expenditures	\$		45,561,209
10	O&M	Expenditures 15-22, L149	Total Expenditures			4,466,976
11	DS	Expenditures 15-22, L167	Total Expenditures			3,514,820
12	TR	Expenditures 15-22, L203	Total Expenditures			2,776,517
13	MR/SS	Expenditures 15-22, L287	Total Expenditures			1,463,072
14	TORT	Expenditures 15-22, L328	Total Expenditures			304,973
15				Total Expenditures	\$	58,087,567
16						
17	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18						
19	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$		0
20	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			2,190
21	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
22	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
23	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
24	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
26	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
27	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
28	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
29	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
30	O&M	Revenues 9-14, L147, Col D	3410 Adult Ed (from ICCB)			0
31	O&M-TR	Revenues 9-14, L148, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
32	O&M-TR	Revenues 9-14, L216, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
33	O&M-TR	Revenues 9-14, L217, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
34	O&M	Revenues 9-14, L227, Col D	4810 Federal - Adult Education			0
35	ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs			0
36	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			0
37	ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Support Programs Pre-K			0
38	ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
39	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			227,413
40	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0
41	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0
42	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			0
43	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0
44	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
45	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
46	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
47	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0
48	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0
49	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0
50	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0
51	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0
52	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0
53	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			13,987
54	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			2,128,556
55	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			648,587
56	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			0
57	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services			0
58	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units			4,885
59	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay			163,090
60	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			0
61	DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units			0
62	DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			2,512,966
63	TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services			0
64	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units			0
65	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
66	TR	Expenditures 15-22, L203, Col G	- Capital Outlay			117,255
67	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment			0
68	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs			0
69	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
71	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs			0
72	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			9,817
73	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			553
74	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
75						
76					Total Deductions (L19 through L74)	\$ 5,829,299
77					Total Operating Expenses (Regular K-12)	52,258,268
78					9 Mo ADA (See the General State Aid Claim for 2008-09 (ISBE 54-33, L12)	3,957.83
79					Estimated OEPP (L77 / L78)	\$ 13,203.77



## 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 2011</b>							
4	<i>(Source document for the computation of the indirect cost rate is found in the "Expenditures 15-22" tab.)</i>							
6	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
7	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
8	Direction of Business Support Services (1-2510) and (5-2510)							
9	Fiscal Services (1-2520) and (5-2520)							
10	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
11	Food Services (1-2560) <i>Must be less than (P16, Col E-F, Line 2)</i>							
12	Value of Commodities Received for Fiscal Year 2009 <i>(Include the value of commodities when determining if an A-133 is required)</i>							
13	Internal Services (1-2570) and (5-2570)							
14	Staff Services (1-2640) and (5-2640)							
15	Data Processing Services (1-2660) and (5-2660)							
17	<b>SECTION II</b>							
18	<b>Estimated Indirect Cost Rate for Federal Program Year 2011 <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i></b>							
20								
22								
23	Instruction							
24	Support Services:							
25	Pupil	Function	Indirect Costs	Restricted Program	Direct Costs	Unrestricted Program	Indirect Costs	Direct Costs
25		1000			30,416,112			30,416,112
26	Instructional Staff	2100			3,338,257			3,338,257
27	General Admin.	2200			3,635,696			3,635,696
28	School Admin	2300			1,192,082			1,192,082
29	Business:	2400			2,283,650			2,283,650
30	Direction of Business Spt. Srv.	2510			0			0
31	Fiscal Services	2520	306,822		0	306,822		0
32	Oper. & Maint. Plant Services	2540	229,687		0	229,687		0
33	Pupil Transportation	2550			4,602,697			0
34	Food Services	2560			2,670,964			0
35	Internal Services	2570			860,493			2,670,964
36	Central:				0			860,493
37	Direction of Central Spt. Srv.	2610	8,298		0	8,298		0
38	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0			0
39	Information Services	2630			0			0
40	Staff Services	2640			446,969			0
41	Data Processing Services	2660	771,312		0	771,312		446,969
42	Other:	2900	0		0	0		0
43	Community Services	3000			0			0
44	Total				14,540			14,540
45			1,316,119		49,461,460			44,858,763
46				Restricted Rate			Unrestricted Rate	
47				Col/Row (D44) =	1,316,119		Col/Row (F44) =	5,918,816
48				Col/Row (E44) =	49,461,460		Col/Row (G44) =	44,858,763
				=	2.66%		=	13.19%

A	B	C	D	E	F	G	H	I	J
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									

  

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

School District Name: **Glenview Community Consolidated Sch**  
 RCDT Number: **14-016-0340-04**

**Section 17-1.5 of the School Code)**

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

Description	Funct. No.	Actual Expenditures, Fiscal Year 2009		Budgeted Expenditures, Fiscal Year 2010	
		(10)	(20)	(10)	(20)
		Educational Fund	Operations & Maintenance Fund	Educational Fund	Operations & Maintenance Fund
		Total	Total	Total	Total
1. Executive Administration Services	2320	640,746	0	666,830	0
2. Special Area Administration Services	2330	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0
4. Direction of Business Support Services	2510	295,065	0	314,937	0
5. Internal Services	2570	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					
8. Totals		935,811	0	981,767	0
9. Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)					5%

**CERTIFICATION**

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

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2010" agree with the amounts on the budget adopted by the Board of Education.

*Nov. 10, 2009*  
 (Date)

*Heather Heil*  
 Signature of Superintendent

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

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

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 14, 2009 to ensure inclusion in the October 1, 2009 report, postmarked by January 8, 2010 to ensure inclusion in the March 1, 2010 report, or postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report. Information on the waiver process can be found at [www.isbe.net/isbewaivers/default.htm](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. Education Fund

Page 9, Line 17, Other Payments in Lieu of Taxes, TIF District Reimbursement - \$6,745,587.

Page 11, Line 106, Other Local Revenue - Revenue Trak Food Service \$451.

Page 12, Line 170, Other Restricted Revenue from State - Teacher Monitoring Mentoring Program \$274,677, Gaps State Funding  
xx \$28,532, National Board Certification \$17,000. = \$320,209.

Page 14, Line 268, Other Restricted Rev. form Federal Sources - Technology Enhancing Grant \$3,255.

2. Operations & Maintenance Fund

Page 11, Line 106, Other Local Sources - Building usage \$6,766.

Page 14, Line 268, Other Restricted Rev. form Federal Sources - IEMA Hurricane Grant \$4,659

3. Bond & Interest Fund

Page 18, Line 164, Debt Service Other - Bond Service Fees \$1,690.

4.

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

DISTRICT/JOINT AGREEMENT NAME <b>Glenview Community Consolidated School District 14</b>	RCDT NUMBER <b>14-016-0340-04</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**  
**14-016-0340-04**

**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 4	Account 4000	\$ 2,825,213
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 12		66,756
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	(43,280)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 2,848,689</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 2,848,689</b>
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:	
Federal Revenues	Column D
	<b>\$ 2,848,689</b>

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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

<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$ 2,848,689</b>
---------------------------------------	---------------------

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

**14-016-0340-04**  
**Glenview Community Consolidated School District No. 34**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2009**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)			
Title III - IEP									
Title III - IEP	84.365	2008-4905	32,805	3,645	18,116	18,120		36,236	36,450
Title II - Teacher Quality	84.365	2009-4905	214	18,691				15,609	24,964
Title II - Teacher Quality	84.367	2008-4932	84,106	1,675	85,781			85,781	85,781
Title III - LIPLEP	84.367	2009-4932		97,440				97,440	97,440
Title III - LIPLEP	84.365	2008-4909	108,520	9,972	78,886	97,440		96,744	118,492
Title V - Formula	84.365	2009-4909	21,748	99,740				111,263	129,628
Title I - Low Income	84.298	2009-4100	1,627					1,627	1,627
Title IV - Safe & Drug Free	84.010	2009-4300	89,176	258,804				273,399	347,980
Technology Enhancement Grant	84.186	2008-4400		8,160				8,160	8,160
Technology Enhancement Grant	84.318	2008-4971	1,092	849	1,941			1,941	1,941
Technology Enhancement Grant	84.318	2009-4971		2,406				1,840	2,406
Federal IDEA Flow Through	84.027	2008-4620	343,459	123,570	467,029			467,029	467,029
(M) Federal IDEA Flow Through	84.027	2009-4620		441,532				539,846	539,846
Sub Total			682,747	1,066,484	651,753	1,085,162		1,736,915	

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

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

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

14-016-0340-04

**Glenview Community Consolidated School District No. 34**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2009**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Expenditure/Disbursements <sup>4</sup> Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
PASS THROUGH FROM ILLINOIS STATE BOARD OF EDUCATION-U.S. DEPARTMENT OF EDUCATION									
Federal Special Education - IDEA Room & Board	84.027	2008-4625	27,695	46,582	47,113	27,164		74,277	N/A
Federal Special Education - IDEA Room & Board	84.027	2009-4625		85,508		107,179		107,179	N/A
IDEA Room & Board XC Funding	84.027	2008-4625		94,947	94,947			94,947	N/A
(M)ARRA General State Aid	84.394	2009-4850		370,635		370,635		370,635	N/A
Total Pass Through ISBE U.S. Department of Education			710,442	1,664,156	793,813	1,590,140		2,383,953	
ILLINOIS STATE BOARD OF EDUCATION - U.S. DEPARTMENT OF AGRICULTURE									
(M)National School Lunch	10.555	2008-4210	232,870	58,566	291,436			291,436	N/A
(M)National School Lunch	10.555	2009-4210		269,754		269,754		269,754	N/A
(M)School Breakfast	10.553	2008-4220	33,145	7,083	40,228			40,228	N/A
(M)School Breakfast	10.553	2009-4220		36,635		36,635		36,635	N/A
Subtotal ISBE US Department of Agriculture			266,015	372,038	331,664	306,389		638,053	

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

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

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

14-016-0340-04  
**Glenview Community Consolidated School District No. 34**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2009**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/07-6/30/08 (C)	Year 7/1/08-6/30/09 (D)	Expenditure/Disbursements <sup>4</sup> Year 7/1/07-6/30/08 (E)	Year 7/1/08-6/30/09 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
ILLINOIS STATE BOARD OF EDUCATION - U.S. DEPARTMENT OF HUMAN SERVICES									
Medicaid Matching Funds	93.778	2008-4900	10,378	28,907	39,285			39,285	N/A
Medicaid Matching Funds	93.778	2009-4900		32,357		32,357		32,357	N/A
Total Illinois State Board of Education			986,835	2,097,458	1,164,762	1,928,886		3,093,648	
DIRECT FROM FEDERAL GOVERNMENT DEPARTMENT OF EDUCATION - Through NORTH CHICAGO SD 187									
Federal Impact Aid PL874	84.041	2007-4001		679,816	679,816			679,816	N/A
IEMA - Hurricane IKE Project	97.039			4,659		4,659		4,659	N/A
NON-CASH FINANCIAL ASSISTANCE									
(M)Commodity Supplemental Food Program	10.565	2009-4299		57,528		57,528		57,528	N/A
(M)Department of Defense Fresh Veg	10.565	2009-4299		9,228		9,228		9,228	N/A
TOTAL FEDERAL FINANCIAL ASSISTANCE			986,835	2,848,689	1,844,578	2,000,301		3,844,879	

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

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

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

14-016-0340-04  
**Glenview Community Consolidated School District No. 34**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2009**

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Glenview CCSD 34 and is presented on the Modified Cash **Basis of Accounting**. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

**Note 2: Subrecipients<sup>6</sup>**

Of the federal expenditures presented in the schedule, Glenview CCSD 34 provided federal awards to subrecipients as follows:

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

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

<sup>6</sup>

Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipie

**Glenview Community Consolidated School District No. 34**  
**14-016-0340-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2009**

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

**FINANCIAL STATEMENTS**

Type of auditor's report issued: **Qualified Modified Cash Basis of Accounting**  
 (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>
84.027	Federal IDEA Flow Through
84.394	ARRA - General State Aid
10.555	National School Lunch
10.553	School Breakfast
10.565	Commodities

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

**\$300,000.00**

Auditee qualified as low-risk auditee?

YES ☐ X 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**  
**14-016-0340-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2009**

**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 ISSE 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.

Glenview Community Consolidated School District No. 34  
14-016-0340-04  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ending June 30, 2009

**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 ISB 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**  
**14-016-0340-04**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2009**

Finding NumberConditionCurrent Status<sup>20</sup>

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

NONE

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**  
**14-016-0340-04**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2009**

**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.]

<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.