

Due to ROE on October 15th
Due to ISBE on November 15th
SD/JA11

☒ 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, 2011

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:
05-016-0340-04

County Name:

Cook

Name of School District/Joint Agreement:

Glenview Community Consolidated School District No. 34

Address:

1401 Greenwood Ave.

City:

Glenview

Email Address:

Zip Code:
60025

Annual Financial Report

Type of Auditor's Report Issued:

☒ **Qualified** ☐ **Unqualified**
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:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (04/11)

Accounting Basis:

☒ CASH
☐ ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

Send ISBE a File

A-133 Single Audit Status:

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

☒ Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone:

Fax Number:

Signature & Date:

Certified Public Accountant Information

Name of Auditing Firm:

Evoy, Kamschulte, Jacobs & Co. LLP

Name of Audit Manager:

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 License Number:

066-003289

Expiration Date:

11/30/2012

Email Address:

jaceto@ekjllp.com

ISBE Use Only

Reviewed by Regional Superintendent/Cook ISC

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

Email Address:

Telephone:

Fax Number:

Signature & Date:

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: 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 in the itemization page.

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 complete submission procedures).

Attachment Manager Link

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 files as separate docs in the Attachment Manager and they will be embedded for you.*

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, annually.
- 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 November 15, annually.

- * 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

Qualifications of Auditing Firm

- * School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current acceptance/completion letter.
- * A school district/joint agreement who engages with and auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school districts/joint agreements expense.

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.
- X 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1992
22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Revenue Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

23. Enter the date that the district used to accrue mandated categorical payments

Date:

24. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

	3110	3500	3510	3100	3105	Total
Intergovernmental Accounts Receivable (150)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Other Receivables (160)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Deferred Revenues & Other Current Liabilities (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Total						0

* Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services, 3100-Sp Ed Private Facilities)

PART E - QUALIFICATIONS OF AUDITING FIRM

* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current review and acceptance/completion letter.

* A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school districts/joint agreements expense.

Comments Applicable to the Auditor's Questionnaire:

Evoy, Kamschulte, Jacobs & Co. LLP

Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Evoy, Kamschulte, Jacobs & Co. LLP

Signature

11-4-11

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M												
1	FINANCIAL PROFILE INFORMATION																								
2																									
3	<i>Required to be completed for School Districts only.</i>																								
4																									
5	A. Tax Rates (Enter the tax rate - ex: 0.150 for \$1.50)																								
6																									
7	Tax Year <u>2010</u> Equalized Assessed Valuation (EAV): 2,133,634,747																								
8																									
9	<table border="0" style="width: 100%;"> <tr> <td style="width: 15%;"></td> <td style="width: 20%;">Educational</td> <td style="width: 20%;">Operations & Maintenance</td> <td style="width: 20%;">Transportation</td> <td style="width: 20%;">Combined Total</td> <td style="width: 25%;">Working Cash</td> </tr> <tr> <td>Rate(s):</td> <td>0.016048 +</td> <td>0.002111 +</td> <td>0.000814 =</td> <td>0.018970</td> <td></td> </tr> </table>														Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash	Rate(s):	0.016048 +	0.002111 +	0.000814 =	0.018970	
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash																				
Rate(s):	0.016048 +	0.002111 +	0.000814 =	0.018970																					
10																									
11																									
12																									
13	B. Results of Operations *																								
14																									
15	<table border="0" style="width: 100%;"> <tr> <td style="width: 25%;">Receipts/Revenues</td> <td style="width: 25%;">Disbursements/Expenditures</td> <td style="width: 25%;">Excess/ (Deficiency)</td> <td style="width: 25%;">Fund Balance</td> </tr> <tr> <td>60,047,631</td> <td>59,579,202</td> <td>468,429</td> <td>35,998,694</td> </tr> </table>													Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance	60,047,631	59,579,202	468,429	35,998,694				
Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance																						
60,047,631	59,579,202	468,429	35,998,694																						
16																									
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																								
18																									
19																									
20	C. Short-Term Debt **																								
21	<table border="0" style="width: 100%;"> <tr> <td style="width: 20%;">CPPRT Notes</td> <td style="width: 20%;">TAWs</td> <td style="width: 20%;">TANs</td> <td style="width: 20%;">TO/EMP. Orders</td> <td style="width: 20%;">GSA Certificates</td> </tr> <tr> <td>0 +</td> <td>0 +</td> <td>0 +</td> <td>0 +</td> <td>0 +</td> </tr> </table>													CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates	0 +	0 +	0 +	0 +	0 +		
CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates																					
0 +	0 +	0 +	0 +	0 +																					
22																									
23	<table border="0" style="width: 100%;"> <tr> <td style="width: 20%;">Other</td> <td style="width: 20%;">Total</td> </tr> <tr> <td>0 =</td> <td>0</td> </tr> </table>													Other	Total	0 =	0								
Other	Total																								
0 =	0																								
24																									
25	** The numbers shown are the sum of entries on page 25.																								
26																									
27																									
28	D. Long-Term Debt																								
29	Check the applicable box for long-term debt allowance by type of district.																								
30																									
31	X a. 6.9% for elementary and high school districts, 147,220,798																								
32	b. 13.8% for unit districts.																								
33																									
34	Long-Term Debt Outstanding:																								
35																									
36	<table border="0" style="width: 100%;"> <tr> <td style="width: 40%;">c. Long-Term Debt (Principal only)</td> <td style="width: 10%;">Acct</td> <td style="width: 50%;"></td> </tr> <tr> <td>Outstanding:.....</td> <td>511</td> <td>22,015,413</td> </tr> </table>													c. Long-Term Debt (Principal only)	Acct		Outstanding:.....	511	22,015,413						
c. Long-Term Debt (Principal only)	Acct																								
Outstanding:.....	511	22,015,413																							
37																									
38																									
39																									
40	E. Material Impact on Financial Position																								
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																								
42	Attach sheets as needed explaining each item checked.																								
43																									
44	Pending Litigation																								
45	Material Decrease in EAV																								
46	Material Increase/Decrease in Enrollment																								
47	Adverse Arbitration Ruling																								
48	Passage of Referendum																								
49	Taxes Filed Under Protest																								
50	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																								
51	Other Ongoing Concerns (Describe & Itemize)																								
52																									
53	Comments:																								
54																									
55																									
56																									
57																									
58																									
59																									
60																									
61																									

ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)
 (Excluding C56, D56, C60, D60 C64 and D64)

	Funds 10, 20, 40, 70 + (50 & 80 if negative)	Funds 10, 20, 40, & 70, Minus Funds 10 & 20
Total	35,998,694.00	60,033,531.00
Ratio	0.600	(14,100.00)

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)
 (Excluding C56, D56, C60, D60 C64 and D64)
 Possible Adjustment:

	Funds 10, 20 & 40 Funds 10, 20, 40 & 70, Minus Funds 10 & 20
Total	59,579,202.00
Ratio	0.992
Score	4
Adjustment	0
Weight	0.35
Value	1.40

3. Days Cash on Hand:

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

	Funds 10, 20 40 & 70 Funds 10, 20, 40 divided by 360
Total	36,098,466.00
Days	218.12
Score	4
Weight	0.10
Value	0.40

4. Percent of Short-Term Borrowing Maximum Remaining:

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

	Funds 10, 20 & 40 (.85 x EAV) x Sum of Combined Tax Rates
Total	0.00
Percent	100.00
Score	4
Weight	0.10
Value	0.40

5. Percent of Long-Term Debt Margin Remaining:

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

	Total	Percent	Score	Weight	Value
	22,015,413.00	85.04	4	0.10	0.40
	147,220,797.54				

Total Profile Score: 4.00 *

Estimated 2012 Financial Profile Designation: RECOGNITION

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

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2011

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS	Acct. #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2	CURRENT ASSETS (100)										
3	Cash (Accounts 111 through 115) ¹	120	29,798,469	2,969,401	2,327,413	1,649,020	642,928	17,166	1,681,576	280,485	404,612
4	Investments	130									
5	Taxes Receivable	140									
6	Interfund Receivables	150									
7	Interfund Accounts Receivable	160									
8	Other Receivables	170									
9	Inventory	180									
10	Prepaid Items	190									
11	Other Current Assets (Describe & Itemize)										
12	Total Current Assets		29,798,469	2,969,401	2,327,413	1,649,020	642,928	17,166	1,681,576	280,485	404,612
13	CAPITAL ASSETS (200)										
14	Works of Art & Historical Treasures	210									
15	Land	220									
16	Building & Building Improvements	230									
17	Site Improvements & Infrastructure	240									
18	Capitalized Equipment	250									
19	Construction in Progress	260									
20	Amount Available in Debt Service Funds	340									
21	Amount to be Provided for Payment on Long-Term Debt	350									
22	Total Capital Assets										
23	CURRENT LIABILITIES (400)										
24	Interfund Payables	410									
25	Intergovernmental Accounts Payable	420									
26	Other Payables	430									
27	Contracts Payable	440									
28	Loans Payable	460									
29	Salaries & Benefits Payable	470									
30	Payroll Deductions & Withholdings	480									
31	Deferred Revenues & Other Current Liabilities	490	99,772								
32	Due to Activity Fund Organizations	483									
33	Total Current Liabilities		99,772	0	0	0	0	0	0	0	0
34	LONG-TERM LIABILITIES (500)										
35	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
36	Total Long-Term Liabilities										
37	Reserved Fund Balance	714									
38	Unreserved Fund Balance	730	29,698,697	2,969,401	2,327,413	1,649,020	642,928	17,166	1,681,576	280,485	404,612
39	Investment in General Fund Assets										
40	Total Liabilities and Fund Balance		29,798,469	2,969,401	2,327,413	1,649,020	642,928	17,166	1,681,576	280,485	404,612
41											

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2011

A	B	L	Account Groups	
			M	N
ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
CURRENT ASSETS (100)				
3 Cash (Accounts 111 through 115) ¹		304,177		
4 Investments	120			
5 Taxes Receivable	130			
6 Interfund Receivables	140			
7 Interfund Receivables	150			
8 Intergovernmental Accounts Receivable	160			
9 Other Receivables	170			
10 Inventory	180			
11 Prepaid Items	190			
12 Other Current Assets (Describe & Itemize)				
13 Total Current Assets		304,177		
CAPITAL ASSETS (200)				
14 Works of Art & Historical Treasures	210			
15 Land	220			
16 Building & Building Improvements	230		194,077	
17 Site Improvements & Infrastructure	240		88,546,736	
18 Capitalized Equipment	250		3,318,809	
19 Construction in Progress	260		21,283,228	
20 Amount Available in Debt Service Funds	340		27,000	
21 Amount to be Provided for Payment on Long-Term Debt	350			2,327,413
22 Total Capital Assets			113,369,850	19,688,000
23 CURRENT LIABILITIES (400)				22,015,413
24 Interfund Payables	410			
25 Intergovernmental Accounts Payable	420			
26 Other Payables	430			
27 Contracts Payable	440			
28 Loans Payable	460			
29 Salaries & Benefits Payable	470			
30 Payroll Deductions & Withholdings	480			
31 Deferred Revenues & Other Current Liabilities	490			
32 Due to Activity Fund Organizations	493			
33 Total Current Liabilities		304,177		
34 LONG-TERM LIABILITIES (600)		304,177		
35 Long-Term Debt Payable (General Obligation, Revenue, Other)	511			22,015,413
36 Total Long-Term Liabilities				22,015,413
37 Reserved Fund Balance	714			
38 Unreserved Fund Balance	730			
39 Investment in General Fixed Assets			113,369,850	
40 Total Liabilities and Fund Balance		304,177	113,369,850	22,015,413

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, 2011

	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											
3	RECEIPTS/REVENUES										
4	Local Sources	1000	44,325,760	4,611,827	3,500,534	1,670,961	1,599,791	1,484	51,399	345,710	17,503
5	Flow-Through Receipts/Revenues from One District to Another District	2000									
6	State Sources	3000	0	0	0	0	0	0	0	0	0
7	Federal Sources	4000	4,417,427	0	0	1,537,826	0	0	0	0	0
8	Total Direct Receipts/Revenues		3,432,431	0	0	0	0	0	0	0	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	52,175,618	4,611,827	3,500,534	3,208,787	1,599,791	1,484	51,399	345,710	17,503
10	Total Receipts/Revenues		7,218,916								
11	DISBURSEMENTS/EXPENDITURES		59,394,534	4,611,827	3,500,534	3,208,787	1,599,791	1,484	51,399	345,710	17,503
12	Instruction	1000	36,062,752								
13	Support Services	2000	14,754,217	4,730,787		3,415,759	772,662				
14	Community Services	3000	31,963	0		0	933,477	0		389,812	1,811,314
15	Payments to Other Districts & Governmental Units	4000	576,799	6,925	0	0	544	0			
16	Debt Service	5000	0	0	3,499,842	0	0	0		0	0
17	Total Direct Disbursements/Expenditures		51,425,731	4,737,712	3,499,842	3,415,759	1,706,683	0		389,812	1,811,314
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	7,218,916	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		58,644,647	4,737,712	3,499,842	3,415,759	1,706,683	0		389,812	1,811,314
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		749,887	(125,885)	692	(206,972)	(106,892)	1,484	51,399	(44,102)	(1,793,811)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund	7110									
25	Abatement of the Working Cash Fund	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest ⁶	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁵	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400									
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			7,800						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			6,300						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800			0						
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	14,100	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund	8110									
48	Transfer of Working Cash Fund Interest	8120									

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, 2011

	A	B	C	D	E	F	G	H	I	J	K
		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
49	Transfer Among Funds										
50	Transfer of Interest ⁶	8130									
51	Transfer from Capital Project Fund to O&M Fund	8140									
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8150									
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8160									
54	Taxes Pledged to Pay Principal on Capital Leases	8170									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8410	7,800								0
56	Other Revenues Pledged to Pay Principal on Capital Leases	8420									0
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8430									
58	Taxes Pledged to Pay Interest on Capital Leases	8440									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8510									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8520									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8530	6,300								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8540									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8610									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8620									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8630									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8640									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8710									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8720									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8730									
70	Taxes Transferred to Pay for Capital Projects	8740									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8810									
72	Other Revenues Pledged to Pay for Capital Projects	8820									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8830									
74	Transfer to Debt Service Fund to Pay Principal on (SBE Loans	8840									
75	Other Uses Not Classified Elsewhere	8910									
76	Total Other Uses of Funds	8990									
77	Total Other Sources/Uses of Funds		14,100	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		(14,100)	0	0	0	0	0	0	0	0
79	Fund Balances - July 1, 2010		735,787	(125,885)	14,792	(206,972)	(106,892)	1,484	51,399	(44,102)	(1,793,811)
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		28,962,910	3,095,286	2,312,621	1,855,992	749,820	15,682	1,630,177	324,587	2,198,423
81	Fund Balances - June 30, 2011		29,698,697	2,969,401	2,327,413	1,649,020	642,928	17,166	1,681,576	280,485	404,612

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2011**

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)	Totl (80)	Fire Prevention & Safety (90)
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies (1110-1120) ⁷		32,538,315	4,473,315	3,469,588	1,555,310	764,936			345,065	
Leasing Purposes Levy ⁸	1130									
Special Education Purposes Levy	1140									
FICA/Medicare Only Purposes Levies	1150					759,822				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied By District		32,538,315	4,473,315	3,469,588	1,555,310	1,524,758	0	0	345,065	0
PAYMENTS IN LIEU OF TAXES										
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes ⁹	1230	617,143				56,379				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	8,847,734								
Total Payments in Lieu of Taxes		9,464,877	0	0	0	56,379	0	0	0	0
TUITION										
Regular - Tuition from Pupils or Parents (In State)	1311	488								
Regular - Tuition from Other Districts (In State)	1312									
Regular - Tuition from Other Sources (In State)	1313									
Regular - Tuition from Other Sources (Out of State)	1314	63,596								
Summer Sch - Tuition from Pupils or Parents (In State)	1321									
Summer Sch - Tuition from Other Districts (In State)	1322									
Summer Sch - Tuition from Other Sources (In State)	1323									
Summer Sch - Tuition from Other Sources (Out of State)	1324									
CTE - Tuition from Pupils or Parents (In State)	1331									
CTE - Tuition from Other Districts (In State)	1332									
CTE - Tuition from Other Sources (In State)	1333									
CTE - Tuition from Other Sources (Out of State)	1334									
Special Ed - Tuition from Pupils or Parents (In State)	1341									
Special Ed - Tuition from Other Districts (In State)	1342									
Special Ed - Tuition from Other Sources (In State)	1343									
Special Ed - Tuition from Other Sources (Out of State)	1344									
Adult - Tuition from Pupils or Parents (In State)	1351									
Adult - Tuition from Other Districts (In State)	1352									
Adult - Tuition from Other Sources (In State)	1353									
Adult - Tuition from Other Sources (Out of State)	1354									
Total Tuition		64,084								
TRANSPORTATION FEES										
Regular - Transp Fees from Pupils or Parents (In State)	1411									
Regular - Transp Fees from Other Districts (In State)	1412				81,935					
Regular - Transp Fees from Other Sources (In State)	1413									
Regular - Transp Fees from Co-curricular Activities (In State)	1415									
Regular Transp Fees from Other Sources (Out of State)	1416									
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				2,870					
Summer Sch - Transp. Fees from Other Districts (In State)	1422									
Summer Sch - Transp. Fees from Other Sources (In State)	1423									
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (In State)	1431									
CTE - Transp Fees from Other Districts (In State)	1432									
CTE - Transp Fees from Other Sources (In State)	1433									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2011**

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											
54	CITE - 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					84,805					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	536,721	48,898	30,946	30,846	18,654	1,484	51,399	645	17,503
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		536,721	48,898	30,946	30,846	18,654	1,484	51,399	645	17,503
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	1,106,030								
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	28,155								
74	Other Food Service (Describe & Itemize)	1690	13,546								
75	Total Food Service		1,147,731								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730	97,889								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		97,889								
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	427,695								
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		427,695								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		69,376							
96	Contributions and Donations from Private Sources	1920		20,238							
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	3,929								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2011**

A		B	C	D	E	F	G	H	I	J	K
Description		Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2	Payment from Other Districts	1991	19,244								
104	Sale of Vocational Projects	1992									
105	Other Local Fees	1993	21,637								
106	Other Local Revenues (Describe & Itemize)	1999	3,638								
107	Total Other Revenue from Local Sources		48,448	89,614							
108	Total Receipts/Revenues from Local Sources		44,325,760	4,611,827	3,500,534	1,670,961	1,599,791	1,484	51,399	345,710	17,503
109	Flow-Through Receipts/Revenues from ONE DISTRICT TO ANOTHER DISTRICT (2000)	1000									
110	Flow-through Revenue from State Sources	2100									
111	Flow-through Revenue from Federal Sources	2200									
112	Other Flow-Through (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues from One District to Another District		0	0	0	0	0	0	0	0	0
114	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
115	UNRESTRICTED GRANTS-IN-AID										
116	General State Aid - Sec. 18-B-05	3001	1,854,331								
117	General State Aid - Hold Harmless/Supplemental	3002									
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
120	Total Unrestricted Grants-In-Aid		1,854,331	0	0	0	0	0	0	0	0
121	RESTRICTED GRANTS-IN-AID										
122	SPECIAL EDUCATION										
123	Special Education - Private Facility Tuition	3100	121,731								
124	Special Education - Extraordinary	3105	717,580								
125	Special Education - Personnel	3110	1,029,147								
126	Special Education - Orphanage - Individual	3120									
127	Special Education - Orphanage - Summer	3130									
128	Special Education - Summer School	3145	15,097								
129	Special Education - Other (Describe & Itemize)	3199									
130	Total Special Education		1,883,555	0		0					
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech Prep	3200									
133	CTE - Secondary Program Improvement (CTEI)	3220									
134	CTE - WECEP	3225	4,023								
135	CTE - Agriculture Education	3235									
136	CTE - Instructor Practicum	3240									
137	CTE - Student Organizations	3270									
138	CTE - Other (Describe & Itemize)	3299									
139	Total Career and Technical Education		4,023	0			0				
140	BILINGUAL EDUCATION										
141	Bilingual Ed - Downstate - TPI and TBE	3305	169,236								
142	Bilingual Education Downstate - Transitional Bilingual Education	3310									
143	Total Bilingual Ed		169,236				0				
144	State Free Lunch & Breakfast	3360	17,764								
145	School Breakfast Initiative	3365	239								
146	Driver Education	3370									
147	Adult Ed (from ICCB)	3410									
148	Adult Ed - Other (Describe & Itemize)	3499									

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2011

T	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)	Totl (80)	Fire Prevention & Safety (90)
2	TRANSPORTATION										
150	Transportation - Regular/Vocational	3500									
151	Transportation - Special Education	3510				995,529					
152	Transportation - Other (Describe & Itemize)	3599				542,297					
153	Total Transportation										
154	Learning Improvement - Change Grants	3610	0	0		1,537,826	0				
155	Scientific Literacy	3660									
156	Tuant Alternative/Optional Education	3695									
157	Early Childhood - Block Grant	3705	175,803								
158	Reading Improvement Block Grant	3715	75,728								
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	18,284								
165	Technology - Learning Technology Centers	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
171	Total Restricted Grants-In-Aid		218,464	0	0	1,537,826	0	0	0	0	0
172	Total Receipts from State Sources	3000	4,417,427	0	0	1,537,826	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
175	Federal Impact Aid	4001	467,281								
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		467,281	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
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	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
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	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up	4200									
193	National School Lunch Program	4210	407,444								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	48,691								

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2011

A		B	C	D	E	F	G	H	I	J	K
		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											
197	Summer Food Service Admin/Program	4225									
198	Child & Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		456,135				0				
202	TITLE I										
203	Title I - Low Income	4300	329,805								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		329,805	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	601,954								
221	Fed - Spec Education - IDEA - Room & Board	4625	185,997								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		787,951	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852	40,106								
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856	10,007								
237	ARRA - IDEA - Part B - Flow-Through	4857	783,554								
238	ARRA - Title I - Technology-Formula	4860									
239	ARRA - Title I - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011

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
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)											
Regular Programs	1100	18,380,647	3,984,508	447,702	1,067,745	112,783	3,801			23,997,186	23,162,440
Pre-K Programs	1125									23,997,186	
Special Education Programs (Functions 1200-1220)	1200	4,185,324	846,447	728,928	83,918	9,872	3,122			5,857,611	6,230,616
Remedial and Supplemental Programs Pre-K	1225										
Remedial and Supplemental Programs K-12	1250										
Remedial and Supplemental Programs Pre-K	1275										
Adult/Continuing Education Programs	1300										
CTE Programs	1400										
Interscholastic Programs	1500										
Summer School Programs	1600	226,128									
Gifted Programs	1650	546,486	51,920	6,940	2,784					242,871	266,801
Driver's Education Programs	1700									608,130	790,800
Bilingual Programs	1800	2,356,549	303,823	5,395	43,586	9,933				2,719,286	2,889,627
Tuant 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									2,637,668	
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										
Interscholastic Programs - Private Tuition	1918										
Summer School Programs - Private Tuition	1919										
Gifted Programs - Private Tuition	1920										
Bilingual Programs - Private Tuition	1921										
Tuants Alternative/Optional Ed Progrms - Private Tuition	1922										
Total Instruction	1000	25,695,134	5,186,698	1,188,965	1,214,776	132,588	2,644,591	0	0	36,062,752	35,952,534
SUPPORT SERVICES (ED)											
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	1,261,832	174,073	8,897	3,655	229				1,448,686	1,617,995
Guidance Services	2120	16,747		19,331	3,667					39,745	21,500
Health Services	2130	230,634	48,559	1,414	4,604	3,407				288,618	288,320
Psychological Services	2140	476,069	42,509	2,200	1,326					522,104	424,190
Speech Pathology & Audiology Services	2150	1,294,298	124,699	9,275	2,954					1,431,226	1,583,740
Other Support Services - Pupils (Describe & Itemize)	2190										
Total Support Services - Pupils	2100	3,279,580	389,840	41,117	16,206	3,636	0	0	0	3,730,379	3,936,745
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	678,281	52,504	221,158	9,342	7,407				969,429	905,291
Educational Media Services	2220	2,010,791	218,189	368,548	211,296	635,786	737			3,444,610	3,447,230
Assessment & Testing	2230			47,853	39,207					87,060	81,000
Total Support Services - Instructional Staff	2200	2,689,072	270,693	637,559	259,845	643,193	737	0	0	4,501,099	4,433,521
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310			249,554	11,120	3,924	23,807			286,405	321,500
Executive Administration Services	2320	552,219	115,364	26,669	2,689		6,851			703,792	710,422
Special Area Administration Services	2330	341								341	
Tort Immunity Services	2360 - 2370										
Total Support Services - General Administration	2300	552,560	115,364	276,223	13,809	3,924	30,658	0	0	992,538	1,031,922

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011

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
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410	1,832,192	312,421	45,340	57,969	26,403	9,425			2,283,750	2,277,341
Other Support Services - School Admin (Describe & Itemize)	2490										
Total Support Services - School Administration	2400	1,832,192	312,421	45,340	57,969	26,403	9,425	0	0	2,283,750	2,277,341
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510	320,322	21,964	2,403	485		259			345,433	318,360
Fiscal Services	2520	146,296	18,737	105,347	21,735	29				292,144	220,690
Operation & Maintenance of Plant Services	2540				26					26	0
Pupil Transportation Services	2550			11,049						11,049	55,000
Food Services	2560	535,037	186,445	31,664	675,604	23,845	1,771			1,454,366	1,554,000
Internal Services	2570										0
Total Support Services - Business	2500	1,001,655	227,146	150,463	697,850	23,674	2,030	0	0	2,103,018	2,148,050
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610										
Planning, Research, Development, & Evaluation Services	2620										0
Information Services	2630	229,312	33,751	100,721	6,264	591	2,777			373,416	0
Staff Services	2640	448,781	134,267	156,886	6,576	5,498	18,009			770,017	410,720
Data Processing Services	2650										845,270
Total Support Services - Central	2600	678,093	168,018	257,607	12,840	6,089	20,786	0	0	1,143,433	1,255,990
Other Support Services (Describe & Itemize)	2900										
COMMUNITY SERVICES (ED)	2000	10,033,152	1,483,482	1,408,309	1,056,519	707,119	63,636	0	0	14,754,217	15,083,569
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	3000	3,590		8,993	6,011	13,369				31,963	24,089
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110										
Payments for Special Education Programs	4120			573,449						573,449	509,808
Payments for Adult/Continuing Education Programs	4130										
Payments for CTE Programs	4140										
Payments for Community College Programs	4170										
Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
Total Payments to Dist & Other Govt Units (In-State)	4100			573,449			0			573,449	509,808
Payments for Regular Programs - Tuition	4210										
Payments for Special Education Programs - Tuition	4220										0
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										
Total Payments to Other District & Govt Units - Tuition (In State)	4200										
Payments for Regular Programs - Transfers	4310									0	0
Payments for Special Education Programs - Transfers	4320									3,350	
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011

A		B	C	D	E	F	G	H	I	J	K	L
Description		Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
95	Payments for CTE Programs - Transfers	4340										
96	Payments for Community College Program - Transfers	4370										
97	Other Payments to Other Programs - Transfers	4380										
98	Other Payments to In-State Govt Units - Transfers	4390										
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300										
100	Payments to Other Dist & Govt Units (Out-of-State)	4400						3,350			3,350	0
101	Total Payments to Other District & Govt Units	4000			573,449			3,350			576,799	509,808
102	DEBT SERVICES (IED)											
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						0			0	110,000
110	Debt Services - Interest on Long-Term Debt	5200						0			0	110,000
111	Total Debt Services	5000						0			0	110,000
112	PROVISIONS FOR CONTINGENCIES (ED)	6000										
113	Total Direct Disbursements/Expenditures		35,731,876	6,670,180	3,179,716	2,279,306	853,076	2,711,577	0	0	51,425,731	51,690,000
114	Excess (Deficiency) of Receipts/Revenues Over											
115	Disbursements/Expenditures											
116												
117	SUPPORT SERVICES (O&M)											
118	SUPPORT SERVICES - PUPILS											
119	Other Support Services - Pupils (Describe & Itemize)	2190										
120	SUPPORT SERVICES - BUSINESS											
121	Direction of Business Support Services	2510										
122	Facilities Acquisition & Construction Services	2530					38,073				38,073	48,666
123	Operation & Maintenance of Plant Services	2540					341,968	5,518			4,692,714	4,628,406
124	Pupil Transportation Services	2550										
125	Food Services	2560										
126	Total Support Services - Business	2500	2,059,402	479,691	753,236	1,052,899	380,041	5,518	0	0	4,730,787	4,677,072
127	Other Support Services (Describe & Itemize)	2900										
128	Total Support Services	2000	2,059,402	479,691	753,236	1,052,899	380,041	5,518	0	0	4,730,787	4,677,072
129	COMMUNITY SERVICES (O&M)	3000										
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
132	Payments for Special Education Programs	4120										
133	Payments for CTE Programs	4140			6,925						6,925	5,928
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190										
135	Total Payments to Other Govt Units (In-State)	4100			6,925						6,925	5,928
136	Payments to Other Govt Units (Out of State)	4400						0			0	
137	Total Payments to Other Dist & Govt Units	4000			6,925			0			6,925	5,928
138	DEBT SERVICES (O&M)	5000										
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
140	Tax Anticipation Warrants	5110										
141	Tax Anticipation Notes	5120										

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**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011**

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1											
2											
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)										
189	Total Payments to Other Dist & Govt Units	4400								0	
190	DEBT SERVICES (TR)	4000								0	
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
192	Tax Anticipation Warrants	5110									
193	Tax Anticipation Notes	5120								0	
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								0	
195	State Aid Anticipation Certificates	5140								0	
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150								0	
197	Total Debt Services - Interest On Short-Term Debt	5100								0	
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200								0	
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300								0	
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400								0	
201	Total Debt Services									0	
202	PROVISION FOR CONTINGENCIES (TR)	6000								0	
203	Total Disbursements/Expenditures	83,589	19,191	3,307,737	5,242	0	0	0	0	3,415,759	3,296,000
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									(206,972)	
205											
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY										
207	FUND (MR/SS)										
208	Regular Programs	1100									
209	Pre-K Programs	1125		377,501						377,501	1,728,000
210	Special Education Programs (Functions 1200-1220)	1200		306,858						0	
211	Special Education Programs - Pre-K	1225								0	
212	Remedial and Supplemental Programs - K-12	1250								0	
213	Remedial and Supplemental Programs - Pre-K	1275								0	
214	Adult/Continuing Education Programs	1300								0	
215	CTE Programs	1400								0	
216	Interscholastic Programs	1500								0	
217	Summer School Programs	1600								0	
218	Gifted Programs	1650	9,943							9,943	
219	Driver's Education Programs	1700	7,783							7,783	
220	Bilingual Programs	1800								0	
221	Truants' Alternative & Optional Programs	1900	70,577							70,577	
222	Total Instruction	1000	772,662							0	
223	SUPPORT SERVICES (MR/SS)	2000								772,662	1,728,000
224	SUPPORT SERVICES - PUPILS										
225	Attendance & Social Work Services	2110	17,914							17,914	
226	Guidance Services	2120	1,365							1,365	
227	Health Services	2130	41,578							41,578	
228	Psychological Services	2140	6,903							6,903	
229	Speech Pathology & Audiology Services	2150	18,528							18,528	
230	Other Support Services - Pupils (Describe & Itemize)	2190								0	
231	Total Support Services - Pupils	2100	86,288							86,288	
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
233	Improvement of Instruction Services	2210	17,238							17,238	
234	Educational Media Services	2220	124,020							124,020	
235	Assessment & Testing	2230								0	
236	Total Support Services - Instructional Staff	2200	141,258							0	

STATEMENT OF EXPENDITURES/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011

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
SUPPORT SERVICES - GENERAL ADMINISTRATION											
237 Board of Education Services	2310									0	
238 Executive Administration Services	2320		26,230							26,230	
239 Service Area Administrative Services	2330		26							26	
240 Claims Paid from Self Insurance Fund	2361									0	
241 Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
242 Unemployment Insurance Payments	2363									0	
243 Insurance Payments (Regular or Self-Insurance)	2364									0	
244 Risk Management and Claims Services Payments	2365									0	
245 Judgment and Settlements	2366									0	
246 Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
247 Reciprocal Insurance Payments	2368									0	
248 Legal Services	2369									0	
249 Total Support Services - General Administration			26,256							26,256	0
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
251 Office of the Principal Services	2410									103,042	
252 Other Support Services - School Administration (Describe & Itemize)	2490		103,042							103,042	
253 Total Support Services - School Administration			103,042							103,042	0
SUPPORT SERVICES - BUSINESS											
255 Direction of Business Support Services	2510		14,406							14,406	
256 Fiscal Services	2520		25,834							25,834	
257 Facilities Acquisition & Construction Services	2530									0	
258 Operation & Maintenance of Plant Services	2540		356,079							356,079	
259 Pupil Transportation Services	2550		15,065							15,065	
260 Food Services	2560		92,600							92,600	
261 Internal Services	2570		434							434	
262 Total Support Services - Business			504,418							504,418	0
SUPPORT SERVICES - CENTRAL											
263 Direction of Central Support Services	2610									0	
264 Planning, Research, Development, & Evaluation Services	2620									0	
265 Information Services	2630		39,487							39,487	
266 Staff Services	2640		32,728							32,728	
267 Data Processing Services	2660		72,215							72,215	
268 Total Support Services - Central			933,477							933,477	0
269 Other Support Services (Describe & Itemize)	2900		544							544	
270 Total Support Services			933,477							933,477	0
COMMUNITY SERVICES (MR/SS)											
271 PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
272 Payments for Special Education Programs	4120									0	
273 Payments for CTE Programs	4140									0	
274 Total Payments to Other Dist & Govt Units			0							0	0
DEBT SERVICES (MR/SS)											
275 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
276 Tax Anticipation Warrants	5110									0	
277 Tax Anticipation Notes	5120									0	
278 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
282										0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011**

A	B	C	D	E	F	G	H	I	J	K	L
	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1											
2											
283											
284											
285											
286											
287											
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319											
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321											
322											
323											
324											
325											
326											
60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES - BUSINESS											
292											
293											
294											
295											
296											
297											
298											
299											
300											
301											
302											
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321											
322											
323											
324											
325											
326											
70 - WORKING CASH (WC)											
80 - TORT FUND (TF)											
SUPPORT SERVICES - GENERAL ADMINISTRATION											
311											
312											
313											
314											
315											
316											
317											
318											
319											
320											
321											
322											
323											
324											
325											
326											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
324											
325											
326											

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011

A	B	C	D	E	F	G	H	I	J	K	L
Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1											
2											
327											
Other Interest on Short-Term Debt	5150										
328											
Total Debt Services - Interest on Short-Term Debt	5000									0	0
329											
PROVISIONS FOR CONTINGENCIES (TF)	6000									0	0
330											
Total Disbursements/Expenditures				389,812	0	0	0	0	0	389,812	413,000
331											
Excess (Deficiency) of Receipts/Revenues Over										(44,102)	
332											
333											
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
334											
SUPPORT SERVICES (FP&S)											
335											
SUPPORT SERVICES - BUSINESS											
336											
Facilities Acquisition & Construction Services	2530			4,268		1,776,241				1,780,509	1,931,545
337											
Operation & Maintenance of Plant Services	2540			18,190		12,615				30,805	42,455
338											
Total Support Services - Business	2500	0	0	22,458	0	1,788,856	0	0	0	1,811,314	1,974,000
339											
Other Support Services (Describe & Itemize)	2900									0	
340											
Total Support Services	2000	0	0	22,458	0	1,788,856	0	0	0	1,811,314	1,974,000
341											
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
342											
Other Payments to In-State Govt Units (Describe & Itemize)	4190										
343											
Total Payments to Other Dist & Govt Units	4000									0	0
344											
DEBT SERVICES (FP&S)											
345											
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
346											
Tax Anticipation Warrants	5110										
347											
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
348											
Total Debt Service - Interest on Short-Term Debt	5100						0			0	
349											
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
350											
Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									0	
351											
Total Debt Service	5000						0			0	
352											
PROVISION FOR CONTINGENCIES (FP&S)	6000									0	0
353											
Total Disbursements/Expenditures				22,458	0	1,788,856	0	0	0	1,811,314	1,974,000
354											
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,793,811)	

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

District's Accounting Basis is CASH	A										
	B	C	D	E	F	G	H	I	J	K	L
		---RECEIPTS---					DISBURSEMENTS				
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
3											
4	Beginning Balance July 1, 2010	0									0
5	ARRA - General State Aid	4850									0
6	ARRA - Title I Low Income	4851	40,106	8,163	33,482						77,665
7	ARRA - Title I Neglected - Private	4852	0								0
8	ARRA - Title I Delinquent - Private	4853	0								0
9	ARRA - Title I School Improvement (Part A)	4854	0								0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0								0
11	ARRA - IDEA Part B Preschool	4856	10,007								0
12	ARRA - IDEA Part B Flow Through	4857	3,461								38,139
13	ARRA - IDEA Part B Preschool	4858	783,554		74,828	34,678	52,081				238,261
14	ARRA - Title II D Technology Formula	4860	0								0
15	ARRA - Title II D Technology Competitive	4861	0								0
16	ARRA - McKinney - Vento Homeless Education	4862	0								0
17	ARRA - Child Nutrition Equipment Assistance	4863	0								0
18	Impact Aid Construction Formula	4864	0								0
19	Impact Aid Construction Competitive	4865	0								0
20	OZAB Tax Credits	4866	0								0
21	OSCB Tax Credits	4867	0								0
22	Build America Bonds Tax Credits	4868	0								0
23	Build America Bonds Interest Reimbursement	4869	0								0
24	ARRA - General State Aid - Other Govt Services Stabilization	4870	0								0
25	ARRA - Other II	4871	0								0
26	ARRA - Other III	4872	0								0
27	ARRA - Other IV	4873	0								0
28	ARRA - Other V	4874	0								0
29	ARRA - Early Childhood	4875	0								0
30	ARRA - Other VII	4876	0								0
31	ARRA - Other VIII	4877	0								0
32	ARRA - Other IX	4878	0								0
33	ARRA - Other X	4879	0								0
34	ARRA - Other XI	4880	0								0
35	Total ARRA Programs	157,285	168,837	8,163	108,310	146,030	52,081	0	0		168,837
36	Ending Balance June 30, 2011	990,952	208,318								522,902
37		468,050									

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

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

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

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-10 Thru 6-30-11 (from 2010 Levy & Prior Levies) *	Taxes Received (from the 2010 Levy)	Taxes Received (from 2009 & Prior Levies)	Total Estimated Taxes (from the 2010 Levy)	Estimated Taxes Due (from the 2010 Levy)
3						
4	Educational	32,538,315	17,219,767	15,318,548	34,240,570	17,020,803
5	Operations & Maintenance	4,473,315	2,265,246	2,208,069	4,504,102	2,238,856
6	Debt Services **	3,469,588	1,816,603	1,652,985	3,612,356	1,795,753
7	Transportation	1,555,310	873,446	681,864	1,736,778	863,332
8	Municipal Retirement	764,936	414,285	350,651	823,583	409,298
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	345,065	183,488	161,577	364,851	181,363
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	759,822	394,870	364,952	785,177	390,307
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	43,906,351	23,167,705	20,738,646	46,067,417	22,899,712
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
SCHEDULE OF SHORT-TERM DEBT									
1	2	3	4	5	6	7	8	9	10
Description	Outstanding Beginning 07/01/10	Issued 07/01/10 Through 06/30/11	Retired 07/01/10 Through 06/30/11	Outstanding Ending 06/30/11					
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
Total CPPRT Notes	0			0					
TAX ANTICIPATION WARRANTS (TAW)									
Educational Fund									
Operations & Maintenance Fund									
Debt Services - Construction									
Debt Services - Working Cash									
Debt Services - Refunding Bonds									
Transportation Fund									
Municipal Retirement/Social Security Fund									
Fire Prevention & Safety Fund									
Other - (Describe & Itemize)									
Total TAWs	0	0	0	0					
TAX ANTICIPATION NOTES (TAN)									
Educational Fund									
Operations & Maintenance Fund									
Fire Prevention & Safety Fund									
Other - (Describe & Itemize)									
Total TANs	0	0	0	0					
TEACHERS/EMPLOYEES' ORDERS (TIEO)									
Total TIEOs (Educational, Operations & Maintenance, & Transportation Funds)									
GENERAL STATE AID ANTICIPATION CERTIFICATES (GSAAC)									
Total GSAACs (All Funds)									
OTHER SHORT-TERM BORROWING									
Total Other Short-Term Borrowing (Describe & Itemize)									
SCHEDULE OF LONG-TERM DEBT									
Identification or Name of Issue	Date of Issue (mm/dd/yyyy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/10	Issued 7/1/10 thru 6/30/11	Difference With page 7, line 32	Retired 7/1/10 thru 6/30/11	Outstanding 6/30/11	Amount to be Provided for Payment on Long-Term Debt
30 2002 General Obligation School Bonds	02/01/02	10,000,000	6	510,000			510,000	0	
31 2005 A General Obligation Refunding Bonds	04/01/05	8,220,000	3	7,440,000			535,000	0	6,300,729
32 2006 A General Obligation Refunding Bonds	11/01/06	6,745,000	3	6,335,000			25,000	0	6,116,263
33 2007 General Obligation School Bonds	01/01/07	8,990,000	6	4,245,000			1,525,000	0	1,710,947
34 2008 General Obligation School Bonds	03/15/08	2,120,000	6	2,120,000				0	2,054,722
35 2009 General Obligation Limited Tax Bonds	10/01/09	3,700,000	1/3/4	3,700,000				0	3,414,826
36 Capital Lease Obligations	Various		7	1,787		66,426	7,800	60,413	60,413
37									
38									
39									
40									
41									
42									
43									
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100									

* Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds

2. Refunding Bonds

3. Refunding Bonds

4. Fire Prevent, Safety, Environmental and Energy Bonds

5. Tort Judgment Bonds

6. Building Bonds

7. Other Capital Lease

8. Other

9. Other

Revenue or Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures
2010-11

	A	B	C	D	E	F	G	H	I	J	K
-1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2010										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100					
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983				0	
9	Driver Education					10 or 20-3370					0
10	Other Receipts (Describe & itemize on tab "Itemization 32")										0
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	0	0	0	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000					
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & itemize on tab "Itemization 32")					30-5400					
21	Total Debt Services										
22	Other Disbursements (Describe & itemize on tab "Itemization 32")										
23	Total Disbursements						0	0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2011						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
30	Yes	No	Has the entity established an insurance reserve pursuant to 745 ILCS 109-1037								
31	If yes, list in the aggregate the following:					Total Claims Payments:					
32						Total Reserve Remaining:					
33	Using the following categories, list all other Tort Immunity expenditures <u>not</u>										
34	included in line 30 above. Include the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	^a Schedules for Tort Immunity are to be completed <u>only</u> if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY 11 as a result of existing (restricted) fund balances										
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).										
48	^b 55 ILCS 5/6-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	Schedule of Capital Outlay and Depreciation											
4	Description of Assets	Acct #	Cost 7-1-10	Add: Additions 2010-11	Less: Deletions 2010-11	Cost 6-30-11	Life In Years	Accumulated Depreciation 7-1-10	Add: Depreciation Allowable 2010-11	Less: Depreciation Deletions 2010-11	Accumulated Depreciation 6-30-11	Balance Undepreciated 6-30-11
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										0
7	Non-Depreciable Land	221	194,077			194,077						194,077
8	Depreciable Land	222				0						0
9	Buildings	230					50				0	0
10	Permanent Buildings	231	86,727,681	1,819,055		88,546,736	50	23,959,606	1,713,767		25,673,373	62,873,363
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	3,318,809			3,318,809	20	2,104,034	99,763		2,203,797	1,115,012
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	20,040,884	1,242,344		21,283,228	10	15,464,667	909,838		16,374,505	4,908,723
15	5 Yr Schedule	252				0	5				0	0
16	3 Yr Schedule	253				0	3				0	0
17	Construction in Progress	260		27,000		27,000	-					27,000
18	Total Capital Assets	200	110,281,451	3,088,399	0	113,369,850		41,528,307	2,723,368	0	44,251,675	69,118,175
19	Non-Capitalized Equipment					0						
20	Allowable Depreciation	700				0	10		2,723,368			

Printed: 10/21/2011
Glenview CCSD 34 AFR11

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	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.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2011 <i>(Include the value of commodities when determining if an A-133 is required).</i>							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs (Data subject to adjustment for "carry-forward" or "termination benefit" totals)							
17								
18								
19	Instruction	Function	Restricted Program		Unrestricted Program			
20	Support Services:	1000	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
21	Pupil	2100						
22	Instructional Staff	2200		3,813,031		3,813,031		
23	General Admin.	2300		3,999,164		3,999,164		
24	School Admin	2400		1,404,682		1,404,682		
25	Business:			2,360,389		2,360,389		
26	Direction of Business Spt. Srv.	2510	359,839	0	359,839	0		
27	Fiscal Services	2520	317,949	0	317,949	0		
28	Oper. & Maint. Plant Services	2540		4,706,851		4,706,851		
29	Pupil Transportation	2550		3,441,873		3,441,873		
30	Food Services	2560		847,517		847,517		
31	Internal Services	2570	434	0	434	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		412,312		412,312		
36	Staff Services	2640	797,247	0	797,247	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		0		0		
39	Community Services	3000		19,138		19,138		
40	Total		1,475,469	57,707,783	6,182,320	53,000,932		
41			Restricted Rate		Unrestricted Rate			
42			Total Indirect Costs:	1,475,469	Total Indirect costs:	6,182,320		
43			Total Direct Costs:	57,707,783	Total Direct Costs:	53,000,932		
44			=	2.56%	=	11.66%		
45								

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 - \$8,847,734

Page 10, Line 74, Other Food Service, Catering - \$13,546.

Page 11, Line 107, Other Local Revenue, NSF Checks \$3,638.

Page 12, Line 171, Other Restricted Revenue from State Sources, Teacher Mentoring Program \$202,885,
State Library Grant \$3,256, National Board Certification \$12,323.

Page 14, Line 270, Other Restricted Revenue from Federal Sources, Technology Enhancing Grant - \$522.

2.

3. Bond & Interest Fund

Page 18, Line 164, Debt Service Other - Bond Service Costs - \$3,630.

4.

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2011		Budgeted Expenditures, Fiscal Year 2012	
		(10) Educational Fund	(20) Operations & Maintenance Fund	(10) Educational Fund	(20) Operations & Maintenance Fund
1. Executive Administration Services	2320	703,792		703,792	751,306
2. Special Area Administration Services	2330				22,500
3. Other Support Services - School Administration	2490	341		341	0
4. Direction of Business Support Services	2510	0	0	0	0
5. Internal Services	2570	345,433	0	345,433	264,761
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.		0	0	0	0
8. Totals		1,049,566	0	1,049,566	1,038,567
9. Percent Increase (Decrease) for FY2012 (Budgeted) over FY2011 (Actual)					0
					-1%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2011" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2011.
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2012" agree with the amounts on the budget adopted by the Board of Education.

(Date)

Signature of Superintendent

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

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

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 12, 2011 to ensure inclusion in the Fall 2011 report, postmarked by January 13, 2012 to ensure inclusion in the Spring 2012 report, or postmarked by August 17, 2012 to ensure inclusion in the Fall 2012 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.

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

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2011

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

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

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

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 3,432,431
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		86,624
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 269	Account 4992	(97,379)
AFR TOTAL FEDERAL REVENUES:		\$ 3,421,676

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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-----	-----
-----	-----
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ADJUSTED AFR FEDERAL REVENUES	\$ 3,421,676
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 3,421,676

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$ 3,421,676
---------------------------------------	---------------------

DIFFERENCE:	\$ -
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Glenview Community Consolidated School District No. 34

05-016-0340-04

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number⁴ (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Expenditure/Disbursements⁴ Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
US DEPARTMENT OF AGRICULTURE									
Passed Through ISBE									
National School Lunch Program	10 555	4210-2010	329,334	59,749	329,334	59,749		389,083	N/A
National School Lunch Program	10 555	4210-2011		347,695		347,695		347,695	N/A
School Breakfast Program	10 553	4220-2010	49,489	6,335	49,489	6,335		55,824	N/A
School Breakfast Program	10 553	4220-2011		42,356		42,356		42,356	N/A
Value of Commodities Received Through ISBE	10 555	4210-2011		68,601		68,601		68,601	N/A
DoD Fresh Fruits & Vegetables	10 555	4210-2011		18,023		18,023		18,023	N/A
Total US Department of Agriculture			378,823	542,759	378,823	542,759		921,582	N/A
US DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Passed Through IL Department of Healthcare & Family Serv									
Medicaid Matching Funds	93 778	4991-2010	9,252	36,621	9,252	36,621		45,873	N/A
Medicaid Matching Funds	93 778	4991-2011		43,564		43,564		43,564	N/A
Total Department of Health and Human Services			9,252	80,185	9,252	80,185		89,437	

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

The accompanying notes are an integral part of this schedule.

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

Glenview Community Consolidated School District No. 34

05-016-0340-04

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation US DEPARTMENT OF EDUCATION	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Expenditure/Disbursements ⁴ Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
Passed Through North Chicago School District No. 187									
Federal Impact Aid (PL 874)	84.041	4001-2009		467,281	467,281			467,281	N/A
Passed Through Northern Suburban Special Education Dist									
(M) IDEA, Part B - Flow Through	84.027A	4620-2010	473,897	42,991	516,888			516,888	561,888
(M) IDEA, Part B - Flow Through	84.027A	4620-2011		558,963		649,512		649,512	649,512
(M) ARRA - IDEA, Preschool	84.392A	4856-2010		10,007	10,007			10,007	58,721
(M) ARRA - IDEA, Preschool	84.392A	4856-2011						38,139	48,714
(M) ARRA - IDEA, Part B, Flow-Through	84.391A	4857-2010	36,084	776,477	812,561			812,561	1,083,722
(M) ARRA - IDEA, Part B, Flow-Through	84.391A	4857-2011		7,077		238,261		238,261	271,161
Total Passed Through Northern Suburban Special Ed District			509,981	1,395,515	1,339,456	925,912		2,285,368	

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

The accompanying notes are an integral part of this schedule.

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

Glenview Community Consolidated School District No. 34
05-016-0340-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 6 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Expenditure/Disbursements ⁴ Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
Passed Through ISBE									
(M) Title I - Low Income	84.010A	4300-2011		329,805		280,808		280,808	329,805
Title IV - Safe & Drug Free	84.186A	4400-2011	2,148						2,148
(M) IDEA - Room & Board	84.027A	4625-2010	81,941	55,380	102,708	34,612		137,320	N/A
(M) IDEA - Room & Board	84.027A	4625-2011		100,695		111,884		111,884	N/A
(M) IDEA - Room & Board, XC	84.027A	4625-2010		29,922	29,922			29,922	N/A
(M) ARRA - Title I - Low Income	84.389A	4851-2010	123,000	40,106	61,258			61,258	163,106
(M) ARRA - Title I - Low Income	84.389A	4851-2011	101,848			77,665		77,665	101,848
(M) ARRA - Education Jobs Fund Program	84.410A	4880-2011		157,285		168,837		168,837	N/A
Title III - Immigrant Education Program	84.365A	4905-2010	6,027	3,200	1,300	7,927		9,227	9,323
Title III - LI/LEP	84.365A	4909-2010	125,679	15,900	58,860			58,860	146,720
Title III - LI/LEP	84.365A	4909-2011	82,719	105,832		87,609		87,609	212,660
Title II - Teacher Quality	84.367A	4932-2011	10,537	97,289		98,857		98,857	107,826
Technology Enhancing Grant	84.318X	4971-2010	2,838	522	3,360			3,360	3,404
Total Passed Through ISBE			536,737	935,936	257,408	868,199		1,125,607	

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

The accompanying notes are an integral part of this schedule.

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

Glenview Community Consolidated School District No. 34
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Expenditure/Disbursement ⁴ Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
TOTAL U.S. DEPARTMENT OF EDUCATION			1,046,718	2,798,732	2,064,145	1,794,111		3,858,256	
TOTAL FEDERAL FINANCIAL ASSISTANCE			1,434,793	3,421,676	2,452,220	2,417,055		4,869,275	
Value of Federal Awards Expended in the Form of Non-Cash Assistance During the Year	N/A	N/A		86,624		86,624		86,624	
Federal Insurance in Effect During the Year	N/A	N/A	0	0	0	0		0	
Federal Loans or Loan Guarantees, Including Interest Subsidies Outstanding at Year End	N/A	N/A	0	0	0	0		0	

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

The accompanying notes are an integral part of this schedule.

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

Glenview Community Consolidated School District No. 34
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NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2011

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Glenview CCSD 34 and is presented on the 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: Subrecipients⁶

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		

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

⁶

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

Glenview Community Consolidated School District No. 34
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.010A	Title I - Low Income
84.027A	IDEA - Room & Board & Part B, Flow Through
84.389A	ARRA - Title I - Low Income
84.410A	ARRA - Education Jobs Fund Program
84.392A	ARRA - IDEA, Preschool
84.391A	ARRA - IDEA, Part B, Flow Through

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

Auditee qualified as low-risk auditee? X YES ☐ NO ☐

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

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

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

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

Glenview Community Consolidated School District No. 34
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ NONE 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior Year?
 Year originally reported?

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

For ISBE Review

Date: _____

Resolution Criteria Code Number _____

Initials: _____

Disposition of Questioned Costs Code Letter _____

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

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

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

Glenview Community Consolidated School District No. 34

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2011

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴NONE

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. Condition¹⁵10. Questioned Costs¹⁶11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

For ISBE Review

Date:

Initials:

Resolution Criteria Code Number

Disposition of Questioned Costs Code Letter

¹⁴ See footnote 11.¹⁵ Include facts that support the deficiency identified on the audit finding.¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.¹⁷ See footnote 12.

¹⁰ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Glenview Community Consolidated School District No. 34
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2011

Finding NumberConditionCurrent Status²⁰

[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

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

²⁰ Current Status should include one of the following:

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

Glenview Community Consolidated School District No. 34
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CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2011

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.]

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