

Due to ROE on October 15th
Due to ISBE on November 15th
SDJA14

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, 2014

☒ School District
☐ Joint Agreement

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>		Accounting Basis:	Certified Public Accountant Information
School District/Joint Agreement Number: 05-016-0340-04		☒ CASH ☐ ACCRUAL	Name of Auditing Firm: Evoy, Kamschulte, Jacobs & Co. LLP
County Name: COOK			Name of Audit Manager: John D. Aceto, Jr., CPA
Name of School District/Joint Agreement: Glenview Community Consolidated School District No. 34			Address: 2122 Yeoman Street
Address: 1401 Greenwood Avenue		Filing Status: Submit electronic AFR directly to ISBE	City: Waukegan State: IL Zip Code: 60087
City: Glenview		Click on the Link to Submit: Send ISBE a File	Phone Number: 847-662-8300 Fax Number: 847-662-8305
Email Address:			IL License Number: 066-003289 Expiration Date: 11/30/15
Zip Code: 60025		0	Email Address: jaceto@ekllp.com
Annual Financial Report Type of Auditor's Report Issued: ☒ Qualified ☐ Unqualified ☐ Adverse ☐ Disclaimer		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 financial statement or federal awards findings issued?	ISBE Use Only
☐ Reviewed by District Superintendent/Administrator		☒ Reviewed by Township Treasurer (Cook County only) Name of Township:	☐ Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Dr. Michael Nicholson		Township Treasurer Name (Type or Print):	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address:		Email Address:	Email Address:
Telephone: 847-998-5000	Fax Number: 847-486-7811	Telephone:	Telephone:
Signature & Date:		Signature & Date:	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 (05/14)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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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

- 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.
 - 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.
 - 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 Auditing 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 peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
- 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 district's/joint agreement's 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.
- ☒ 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/95
- ☐ 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 (Acct 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. In FY2014, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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.

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						
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 peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- * 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 district's/joint agreement's 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.

Signature

10/23/14
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: .0150 for \$1.50)													
6														
7	Tax Year <u>2013</u>			Equalized Assessed Valuation (EAV):			1,580,082,155							
8														
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash	
10	Rate(s): 0.023961			+ 0.002689			+ 0.000832			= 0.027480				
11														
12														
13	B. Results of Operations *													
14														
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance				
16	63,643,932			59,898,989			3,744,943			43,766,575				
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
18														
19														
20	C. Short-Term Debt **													
21	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			GSA Certificates	
22	0			0			0			0			0	
23	Other			Total										
24	0			0										
25	** The numbers shown are the sum of entries on page 25.													
26														
27														
28	D. Long-Term Debt													
29	Check the applicable box for long-term debt allowance by type of district.													
30														
31	☒ a. 6.9% for elementary and high school districts, 109,025,669													
32	☐ b. 13.8% for unit districts.													
33														
34	Long-Term Debt Outstanding:													
35														
36	c. Long-Term Debt (Principal only)													
37	Outstanding: 511 17,682,180													
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														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
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41																	

ESTIMATED FINANCIAL PROFILE SUMMARY
(Go to the following website for reference to the Financial Profile)
www.isbe.net/sfms/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 C81, D81, F81 & I81)																	
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)																	
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)																	
(Excluding C D57, C D61, C D65, C D69 and C D73)																	
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 C54 thru D74)																	
(Excluding C D57, C D61, C D65, C D69 and C D73)																	
Possible Adjustment:																	
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)																	
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)																	
5. Percent of Long-Term Debt Margin Remaining:																	
Long-Term Debt Outstanding (P3, Cell H37)																	
Total Long-Term Debt Allowed (P3, Cell H31)																	
Total Profile Score:																	

Estimated 2015 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, 2014

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS	Acct. g	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) *		36,649,739	3,328,871	1,891,307	2,083,569	881,242	3,294,454	1,799,461	151,181	1,488,223
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		36,649,739	3,328,871	1,891,307	2,083,569	881,242	3,294,454	1,799,461	151,181	1,488,223
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	450									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	75,065								
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		75,065	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (600)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	36,574,674	3,328,871	1,891,307	2,083,569	881,242	3,294,454	1,799,461	151,181	1,488,223
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		36,649,739	3,328,871	1,891,307	2,083,569	881,242	3,294,454	1,799,461	151,181	1,488,223

	A	B	L	M	N
1	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115)		389,895		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		389,895		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		194,077	
17	Building & Building Improvements	230		89,719,415	
18	Site Improvements & Infrastructure	240		3,358,936	
19	Capitalized Equipment	250		24,783,827	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			1,891,307
22	Amount to be Provided for Payment on Long-Term Debt	350			15,790,873
23	Total Capital Assets			118,066,255	17,682,180
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	389,895		
34	Total Current Liabilities		389,895		
35	LONG-TERM LIABILITIES (600)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			17,682,180
37	Total Long-Term Liabilities				17,682,180
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fund Assets		389,895	118,066,255	17,682,180
41	Total Liabilities and Fund Balance				

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, 2014

	A	B	C	D	E	F	G	H	I	J	K
	Description	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											
3	RECEIPTS/REVENUES										
4	Local Sources	1000	49,071,445	4,694,457	3,602,086	1,358,872	1,831,688	317	58,040	444,602	1,199
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
6	State Sources	3000	4,556,707	56,250	0	1,395,558	0	0	0	0	0
7	Federal Sources	4000	2,452,603	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		56,080,755	4,750,707	3,602,086	2,754,430	1,831,688	317	58,040	444,602	1,199
9	Receipts/Revenues for "On Behalf" Payments ²	3998	11,370,807								
10	Total Receipts/Revenues		67,451,562	4,750,707	3,602,086	2,754,430	1,831,688	317	58,040	444,602	1,199
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	34,966,349				776,094				
13	Support Services	2000	16,207,322	5,072,920		2,969,206	1,001,706	230,931		483,841	154,889
14	Community Services	3000	16,541	0		0	124				
15	Payments to Other Districts & Governmental Units	4000	663,956	2,695	0	0	0	0		0	0
16	Debt Service	5000	0	0	4,210,688	0	0			0	0
17	Total Direct Disbursements/Expenditures		51,854,168	5,075,615	4,210,688	2,969,206	1,777,924	230,931		483,841	154,889
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	11,370,807	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		63,224,975	5,075,615	4,210,688	2,969,206	1,777,924	230,931		483,841	154,889
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		4,226,587	(324,908)	(608,602)	(214,776)	53,764	(230,614)	58,040	(39,239)	(153,690)
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 ¹²	7110									
25	Abolishment of the Working Cash Fund ¹²	7110		3,507,245							
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210							3,320,000		1,500,000
34	Premium on Bonds Sold	7220							276,525		
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			14,368						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			3,788						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800									
42	ISBE Loan Proceeds	7900						3,507,245			
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	3,507,245	18,156	0	0	3,507,245	3,586,525	0	1,500,000
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110									
48	Transfer of Working Cash Fund Interest ¹²	8120							3,507,245		
49	Transfer Among Funds	8130							0		
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	14,368								

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, 2014

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	3,788								
61	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820		3,507,245							
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		18,156	3,507,245	0	0	0	0	87,189	0	0
77	Total Other Sources/Uses of Funds		(18,156)	0	18,156	0	0	3,507,245	2,091	0	1,500,000
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
79	Expenditures/Disbursements and Other Uses of Funds		4,208,431	(324,908)	(590,448)	(214,778)	53,764	3,276,631	60,131	(39,239)	1,346,310
80	Fund Balances - July 1, 2013		32,366,243	3,653,779	2,481,753	2,278,345	807,478	17,823	1,739,330	190,420	141,913
	Other Changes in Fund Balances - Increases (Decreases)										
	(Describe & Itemize)										
81	Fund Balances - June 30, 2014		36,574,674	3,328,871	1,891,307	2,063,569	861,242	3,294,454	1,799,461	151,181	1,488,223

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Districtonal Purposes Levies (11110-1120) ⁷		36 810,528	4,121,528	3,585,091	1,273,758	934,838			444,391	
6	Insurance Purposes Levies ⁸	1130									
7	Special Education Purposes Levy	1140									
8	FICA/Medicare Only Purposes Levies	1150					832,594				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		36 810,528	4,121,528	3,585,091	1,273,758	1,787,432	0	0	444,391	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	602,907				56,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	9,176,136								
18	Total Payments in Lieu of Taxes		9,779,043	0	0	0	56,000	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (in State)	1311	9,112								
21	Regular - Tuition from Other Districts (in State)	1312									
22	Regular - Tuition from Other Sources (in State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (in State)	1321	116,965								
25	Summer Sch - Tuition from Other Districts (in State)	1322									
26	Summer Sch - Tuition from Other Sources (in State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (in State)	1331									
29	CTE - Tuition from Other Districts (in State)	1332									
30	CTE - Tuition from Other Sources (in State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (in State)	1341									
33	Special Ed - Tuition from Other Districts (in State)	1342									
34	Special Ed - Tuition from Other Sources (in State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (in State)	1351									
37	Adult - Tuition from Other Districts (in State)	1352									
38	Adult - Tuition from Other Sources (in State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		126,077								
41	TRANSPORTATION FEES										
42	Regular - Transp Fees from Pupils or Parents (in State)	1411				69,278					
43	Regular - Transp Fees from Other Districts (in State)	1412									
44	Regular - Transp Fees from Other Sources (in State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (in State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (in State)	1421				3,100					
48	Summer Sch - Transp. Fees from Other Districts (in State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (in State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (in State)	1431									
52	CTE - Transp Fees from Other Districts (in State)	1432									
53	CTE - Transp Fees from Other Sources (in State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (in State)	1441									
56	Special Ed - Transp Fees from Other Districts (in State)	1442									
57	Special Ed - Transp Fees from Other Sources (in State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (in State)	1451									
60	Adult - Transp Fees from Other Districts (in State)	1452									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
61	Adult - Transp Fees from Other Sources (in State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					72,378					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	334,640	20,411	18,995	12,736	8,256	317	58,040	211	1,169
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		334,640	20,411	18,995	12,736	8,256	317	58,040	211	1,169
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	1,058,118								
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	20,881								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		1,078,799								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	159,255								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		159,255	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	455,653								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	268,824								
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		724,477								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		80,436							
96	Contributions and Donations from Private Sources	1920		472,082							
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	23,801								
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, 2014**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	34,538								
107	Other Local Revenues (Describe & Itemize)	1999	287								
108	Total Other Revenue from Local Sources		58,626	552,518	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	49,071,445	4,694,457	3,602,086	1,358,872	1,631,688	317	58,040	444,602	1,199
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid - Sec. 18-9.05	3001	1,962,927								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Account# 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		1,962,927	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	339,670								
125	Special Education - Extraordinary	3105	731,733								
126	Special Education - Personnel	3110	1,285,048								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	5,022								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		2,361,473	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WCEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TSE	3305	221,141								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		221,141				0				
145	State Free Lunch & Breakfast	3360	7,654								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				716,992					
152	Transportation - Special Education	3510				678,566					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		1,395,558	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Tuam Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvement - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925		56,250							
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,512								
172	Total Restricted Grants-In-Aid		2,593,780	56,250	0	1,395,558	0	0	0	0	0
173	Total Receipts from State Sources	3000	4,556,707	56,250	0	1,395,558	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU STATE	THE									
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0	0	0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	458,880								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	66,168								
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		525,048								
202	TITLE I										
203	Title I - Low Income	4300	470,402								

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014**

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
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		470,402	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	19,933								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	647,138								
221	Fed - Spec Education - IDEA - Room & Board	4625	297,728								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		964,799	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0		0	0				
229	Federal - Adult Education										
230	ARRA - General State Aid - Education Stabilization	4810									
231	ARRA - Title I - Low Income	4850									
232	ARRA - Title I - Neglected, Private	4851									
233	ARRA - Title I - Delinquent, Private	4852									
234	ARRA - Title I - School Improvement (Part A)	4853									
235	ARRA - Title I - School Improvement (Section 1003g)	4854									
236	ARRA - IDEA - Part B - Preschool	4855									
237	ARRA - IDEA - Part B - Flow-Through	4856									
238	ARRA - Title IID - Technology-Formula	4857									
239	ARRA - Title IID - Technology-Competitive	4860									
240	ARRA - McKinney - Vento Homeless Education	4861									
241	ARRA - Child Nutrition Equipment Assistance	4862									
242	Impact Aid Formula Grants	4863									
243	Impact Aid Formula Grants	4864									
244	Qualified Zone Academy Bond Tax Credits	4865									
245	Qualified School Construction Bond Credits	4866									
246	Build America Bond Tax Credits	4867									
247	Build America Bond Tax Credits	4868									
248	Build America Bond Interest Reimbursement	4869									
249	ARRA - General State Aid - Other Govt Services Stabilization	4870									
250	Other ARRA Funds - II	4871									
251	Other ARRA Funds - III	4872									
252	Other ARRA Funds - IV	4873									
253	Other ARRA Funds - V	4874									
254	ARRA - Early Childhood	4875									
255	Other ARRA Funds VII	4876									
256	Other ARRA Funds VIII	4877									
257	Other ARRA Funds IX	4878									
258	Other ARRA Funds X	4879									
259	Other ARRA Funds XI	4880									
260	Total Stimulus Programs		0	0	0	0	0	0		0	0
261	Race to the Top Program	4901									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Emergency Immigrant Assistance	4905									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2014**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
263	Title III - English Language Acquisition	4909	148,702								
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	82,305								
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	77,282								
270	Medicaid Matching Funds - Fee-for-Service Program	4992	184,064								
271	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
272	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,452,603	0	0	0	0	0		0	0
273	Total Receipts/Revenues from Federal Sources	4000	2,452,603	0	0	0	0	0	0	0	0
274	Total Direct Receipts/Revenues		56,080,755	4,750,707	3,602,086	2,754,430	1,831,688	317	58,040	444,602	1,199

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description	Func _g	(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
2												
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	18,418,939	2,665,763	98,830	418,084	7,421	7,631			21,616,688	23,296,057
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	149,724	18,413	1,141	5,504					174,782	139,670
8	Special Education Programs (Functions 1200-1220)	1200	4,232,548	1,010,437	792,162	66,912	24,941	1,408		4,849	6,133,257	5,642,453
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250									0	0
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400									0	0
14	Interscholastic Programs	1500			8,274	132		1,815			10,221	5,500
15	Summer School Programs	1600	214,093	1,436	5,671						221,200	266,801
16	Gifted Programs	1650	898,225	114,280	640	4,602					1,017,747	978,269
17	Driver's Education Programs	1700									0	0
18	Bilingual Programs	1800	2,414,456	383,814	1,769	32,182		50			2,832,271	2,976,192
19	Tuant Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						2,960,203			2,960,203	3,814,723
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Tuants Alternative/Optional Ed Progrms - Private Tuition	1922									0	0
33	Total Instruction **	1000	26,327,985	4,194,143	908,487	527,416	32,362	2,971,107	0	4,849	34,966,349	37,119,665
34	SUPPORT SERVICES (ED)											
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	1,533,838	239,614	11,711						1,785,163	1,645,953
37	Guidance Services	2120			12,826	461					13,287	11,000
38	Health Services	2130	273,506	84,137	1,156	5,927	814				345,540	352,190
39	Psychological Services	2140	594,415	83,179	6,000						684,306	784,424
40	Speech Pathology & Audiology Services	2150	1,603,697	204,551	4,200	2,442					1,814,890	1,793,349
41	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
42	Total Support Services - Pupils	2100	4,005,456	591,481	35,893	9,542	814	0	0	0	4,643,186	4,586,916
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	910,733	143,972	58,315	9,902		1,657		3,004	1,127,583	1,388,792
45	Educational Media Services	2220	2,135,883	290,478	98,915	394,079	1,119,177	1,991		1,991	4,040,524	4,090,654
46	Assessment & Testing	2230			110,818	19,020					129,838	110,000
47	Total Support Services - Instructional Staff	2200	3,046,616	434,451	268,048	423,001	1,119,177	1,657	0	4,995	5,297,945	5,589,446
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310			214,293	9,000		11,569			234,862	369,300
50	Executive Administration Services	2320	328,445	74,728	8,058	593	2,723	8,741			423,288	412,135
51	Special Area Administration Services	2330	8,033		628	2,882					11,543	10,850
52	Tort Immunity Services	2360 - 2370									0	0
53	Total Support Services - General Administration	2300	336,478	74,728	222,979	12,475	2,773	20,310	0	0	669,693	792,265

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Func #	(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												
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	1,877,922	382,468	27,128	48,339	9,867	7,874		4,534	2,358,132	2,348,670
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	0
57	Total Support Services - School Administration	2400	1,877,922	382,468	27,128	48,339	9,867	7,874	0	4,534	2,358,132	2,348,670
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	240,765	38,570	17,790	1,041	1,218	4,024		1,588	304,996	292,698
60	Fiscal Services	2520	200,861	26,881	39,838	21,674				6,511	295,565	300,751
61	Operation & Maintenance of Plant Services	2540									0	0
62	Pupil Transportation Services	2550			17,805						17,805	34,375
63	Food Services	2560	562,075	250,625	38,939	698,222	28,289				1,576,150	1,562,695
64	Internal Services	2570			66,481						66,481	88,000
65	Total Support Services - Business	2500	1,003,701	315,876	180,853	718,937	29,507	4,024	0	8,099	2,260,997	2,278,519
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610									0	0
68	Planning, Research, Development, & Evaluation Services	2620									0	0
69	Information Services	2630	226,586	52,365	75,646	18,019		2,207			374,823	392,048
70	Staff Services	2640	297,418	61,882	171,527	12,967	12,486	11,215		21,026	588,521	598,480
71	Data Processing Services	2650									18,200	0
72	Total Support Services - Central	2600	524,004	114,247	247,173	30,986	12,486	13,422	0	21,026	963,344	1,008,738
73	Other Support Services (Describe & Itemize)	2900			14,025						14,025	10,000
74	Total Support Services	2000	10,794,177	1,913,251	996,099	1,243,280	1,174,574	47,287	0	38,654	16,207,322	16,614,574
75	COMMUNITY SERVICES (ED)	3000	9,240	30	6,149	1,122					16,541	38,823
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110									0	0
79	Payments for Special Education Programs	4120			663,956						663,956	599,953
80	Payments for Adult/Continuing Education Programs	4130									0	0
81	Payments for CTE Programs	4140									0	0
82	Payments for Community College Programs	4170									0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
84	Total Payments to Dist & Other Govt Units (In-State)	4100			663,956			0			663,956	599,953
85	Payments for Regular Programs - Tuition	4210									0	0
86	Payments for Special Education Programs - Tuition	4220									0	0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
88	Payments for CTE Programs - Tuition	4240									0	0
89	Payments for Community College Programs - Tuition	4270									0	0
90	Payments for Other Programs - Tuition	4280									0	0
91	Other Payments to In-State Govt Units	4290									0	0
92	Total Payments to Other Districts & Govt Units - Tuition (In State)	4200						0			0	0
93	Payments for Regular Programs - Transfers	4310									0	0
94	Payments for Special Education Programs - Transfers	4320									0	0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014**

1	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
96	Payments for CTE Programs - Transfers	4340									0	0
97	Payments for Community College Program - Transfers	4370									0	0
98	Payments for Other Programs - Transfers	4380									0	0
99	Other Payments to In-State Govt Units - Transfers	4390									0	0
100	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	0
102	Total Payments to Other District & Govt Units	4000			663,956			0			663,956	599,953
103	DEBT SERVICES (ED)											
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	0
106	Tax Anticipation Notes	5120									0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
108	State Aid Anticipation Certificates	5140									0	0
109	Other Interest on Short-Term Debt	5150									0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	0
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditures		37,131,402	6,107,424	2,574,691	1,771,816	1,206,936	3,018,394	0	43,503	51,854,168	54,373,015
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,226,587	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)											
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510									0	0
123	Facilities Acquisition & Construction Services	2530			23,219		39,021				82,240	75,000
124	Operation & Maintenance of Plant Services	2540	1,856,831	591,476	502,928	1,134,127	907,008	2,635		15,675	5,010,680	5,033,595
125	Pupil Transportation Services	2550									0	0
126	Food Services	2560									0	0
127	Total Support Services - Business	2500	1,856,831	591,476	526,147	1,134,127	946,029	2,635	0	15,675	5,072,920	5,108,595
128	Other Support Services (Describe & Itemize)	2900									0	0
129	Total Support Services	2000	1,856,831	591,476	526,147	1,134,127	946,029	2,635	0	15,675	5,072,920	5,108,595
130	COMMUNITY SERVICES (O&M)	3000									0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Special Education Programs	4120						2,695			2,695	3,500
134	Payments for CTE Programs	4140									0	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
136	Total Payments to Other Govt. Units (In-State)	4100			0			2,695			2,695	3,500
137	Payments to Other Govt. Units (Out of State)	4400									0	0
138	Total Payments to Other Dist & Govt Units	4000			0			2,695			2,695	3,500
139	DEBT SERVICES (O&M)	5000										
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
141	Tax Anticipation Warrants	5110									0	0
142	Tax Anticipation Notes	5120									0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014**

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2												
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
144	State Aid Anticipation Certificates	5140									0	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
148	Total Debt Services	5000									0	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000									0	0
150	Total Direct Disbursements/Expenditures		1,856,831	591,478	528,147	1,134,127	946,029	5,330	0	15,675	5,075,615	5,112,095
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										(324,908)	
152												
153	30 - DEBT SERVICES (DS)											
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0	0
155	DEBT SERVICES (DS)	5000										
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
157	Tax Anticipation Warrants	5110									0	0
158	Tax Anticipation Notes	5120									0	0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
160	State Aid Anticipation Certificates	5140									0	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
162	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						602,251			602,251	603,400
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Refunded) ¹¹	5300										
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400						3,604,368			3,604,368	3,604,000
166	Total Debt Services	5000				0		4,069			4,069	13,250
167	PROVISION FOR CONTINGENCIES (DS)	6000						4,210,688			4,210,688	4,220,650
168	Total Disbursements/Expenditures				0			4,210,688			4,210,688	4,220,650
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(608,602)	
170												
171	40 - TRANSPORTATION FUND (TR)											
172	SUPPORT SERVICES (TR)											
173	SUPPORT SERVICES - PUPILS											
174	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
175	SUPPORT SERVICES - BUSINESS											
176	Pupil Transportation Services	2550	71,581	12,355	2,865,072	5,501		14,697			2,969,206	2,970,450
177	Other Support Services (Describe & Itemize)	2900									0	0
178	Total Support Services	2000	71,581	12,355	2,865,072	5,501	0	14,697	0	0	2,969,206	2,970,450
179	COMMUNITY SERVICES (TR)	3000									0	0
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
182	Payments for Regular Programs	4110									0	0
183	Payments for Special Education Programs	4120									0	0
184	Payments for Adult/Continuing Education Programs	4130									0	0
185	Payments for CTE Programs	4140									0	0
186	Payments for Community College Programs	4170									0	0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
188	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Func #	(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	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										0
189	Total Payments to Other Dist & Govt Units	4400			0			0			0	0
190	DEBT SERVICES (TRI)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110										0
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				0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5300										0
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300										0
200	DEBT (Leases/Purchase Principal Refunded) 11											0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400										0
202	Total Debt Services	6000						0				0
203	PROVISION FOR CONTINGENCIES (TRI)											0
204	Total Disbursements/Expenditures		71,581	12,355	2,865,072	5,501	0	14,697	0	0	2,989,206	2,970,460
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(214,776)	
206												
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MIRSS)											
208	INSTRUCTION (MIRSS)											
209	Regular Programs	1100		373,372							373,372	1,875,222
210	Pre-K Programs	1125		13,077							13,077	0
211	Special Education Programs (Functions 1200-1220)	1200		283,618							283,618	0
212	Special Education Programs - Pre-K	1225									0	0
213	Remedial and Supplemental Programs - K-12	1250									0	0
214	Remedial and Supplemental Programs - Pre-K	1275									0	0
215	Adult/Continuing Education Programs	1300									0	0
216	CTE Programs	1400									0	0
217	Interdisciplinary Programs	1500									0	0
218	Summer School Programs	1600		9,508							9,508	0
219	Gifted Programs	1650		12,732							12,732	0
220	Driver's Education Programs	1700									0	0
221	Bilingual Programs	1800		83,787							83,787	0
222	Truants Alternative & Optional Programs	1900									0	0
223	Total Instruction	1000		776,094							776,094	1,875,222
224	SUPPORT SERVICES (MIRSS)	2000										
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2100		21,152							21,152	0
227	Guidance Services	2120									0	0
228	Health Services	2130		49,328							49,328	0
229	Psychological Services	2140		8,438							8,438	0
230	Speech Pathology & Audiology Services	2150		23,118							23,118	0
231	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
232	Total Support Services - Pupils	2100		102,034							102,034	0
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210		20,271							20,271	0
235	Educational Media Services	2220		139,266							139,266	0
236	Assessment & Testing	2230									0	0
237	Total Support Services - Instructional Staff	2200		159,537							159,537	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description	Func ^g	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310									0	0
239	Executive Administration Services	2320		23,151							23,151	0
240	Service Area Administrative Services	2330		1,126							1,126	0
241	Claims Paid from Self Insurance Fund	2361									0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	0
243	Unemployment Insurance Payments	2363									0	0
244	Insurance Payments (Regular or Self-Insurance)	2364									0	0
245	Risk Management and Claims Services Payments	2365									0	0
246	Judgment and Settlements	2366									0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	0
248	Reciprocal Insurance Payments	2368									0	0
249	Legal Services	2369									0	0
250	Total Support Services - General Administration	2300		24,277							24,277	0
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		115,585							115,585	0
253	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
254	Total Support Services - School Administration	2400		115,585							115,585	0
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		14,907							14,907	0
257	Fiscal Services	2520		38,369							38,369	0
258	Facilities Acquisition & Construction Services	2530									0	0
259	Operation & Maintenance of Plant Services	2540		340,077							340,077	0
260	Pupil Transportation Services	2550		15,425							15,425	0
261	Food Services	2560		100,779							100,779	0
262	Internal Services	2570		509,557							509,557	0
263	Total Support Services - Business	2500										
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610									0	0
266	Planning, Research, Development, & Evaluation Services	2620									0	0
267	Information Services	2630		40,249							40,249	0
268	Staff Services	2640		50,467							50,467	0
269	Data Processing Services	2650		90,716							90,716	0
270	Total Support Services - Central	2600										
271	Other Support Services (Describe & Itemize)	2900		1,001,706							1,001,706	0
272	Total Support Services	2800		124							124	0
273	COMMUNITY SERVICES (MIR/ISS)	3000										
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MIR/ISS)											
275	Payments for Special Education Programs	4120									0	0
276	Payments for CTE Programs	4140									0	0
277	Total Payments to Other Dist & Govt Units	4000		0							0	0
278	DEBT SERVICES (MIR/ISS)											
279	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
280	Tax Anticipation Warrants	5110									0	0
281	Tax Anticipation Notes	5120									0	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014**

	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												
284	State Aid Anticipation Certificates	5140									0	0
285	Other (Describe & Itemize)	5150									0	0
286	Total Debt Services - Interest	5000						0			0	0
287	PROVISION FOR CONTINGENCIES (MR/ISS)	6000										0
288	Total Disbursements/Expenditures			1 777 924				0			1 777 924	1 875 222
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
290											53 764	
291	60 - CAPITAL PROJECTS (CPI)											
292	SUPPORT SERVICES (CPI)											
293	SUPPORT SERVICES - BUSINESS											
294	Facilities Acquisition and Construction Services	2530			211 199		19 732				230 931	268 332
295	Other Support Services (Describe & Itemize)	2900									0	0
296	Total Support Services	2000	0	0	211 199	0	19 732	0	0	0	230 931	268 332
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CPI)											
298	PAYMENTS TO OTHER GOVT UNITS (In-State)											
299	Payments to Other Govt Units (In-State)	4100									0	0
300	Payments for Special Education Programs	4120									0	0
301	Payments for CTE Programs	4140									0	0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
303	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
304	PROVISION FOR CONTINGENCIES (S&C/C)	6000										0
305	Total Disbursements/Expenditures		0	0	211 199	0	19 732	0	0	0	230 931	268 332
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(230 614)	
307												
308												
309												
310	70 - WORKING CASH (WC)											
311	80 - TORT FUND (TF)											
312	SUPPORT SERVICES - GENERAL ADMINISTRATION											
313	Claims Paid from Self Insurance Fund	2361									0	0
314	Workers' Compensation or Workers' Occupation Disease Ads Payments	2362			336 560						336 560	340 000
315	Unemployment Insurance Payments	2363			37 691						37 691	38 000
316	Insurance Payments (Regular or Self-Insurance)	2364									0	0
317	Risk Management and Claims Services Payments	2365			109 590						109 590	110 000
318	Judgment and Settlements	2366									0	0
319	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	0
320	Reciprocal Insurance Payments	2368									0	0
321	Legal Services	2369									0	0
322	Property Insurance (Buildings & Grounds)	2371									0	0
323	Vehicle Insurance (Transportation)	2372									0	0
324	Total Support Services - General Administration	2000	0	0	483 841	0	0	0	0	0	483 841	488 000
325	DEBT SERVICES (TF)	6000										
326	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
327	Tax Anticipation Warrants	5110									0	0
328	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2014**

	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												
328	Other Interest or Short-Term Debt	5150										0
329	Total Debt Services - Interest on Short-Term Debt	5000										0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
331	Total Disbursements/Expenditures		0	0	483,841	0	0	0	0	0	483,841	488,000
332	Excess (Deficiency) of Receipts/Revenues Over										(39,239)	
333												
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
335	SUPPORT SERVICES (FP&S)											
336	SUPPORT SERVICES - BUSINESS											
337	Facilities Acquisition & Construction Services	2530									0	147,666
338	Operation & Maintenance of Plant Services	2540					154,889				154,889	28,011
339	Total Support Services - Business	2500	0	0	0	0	154,889	0	0	0	154,889	175,677
340	Other Support Services (Describe & Itemize)	2900									0	0
341	Total Support Services	2000	0	0	0	0	154,889	0	0	0	154,889	175,677
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
344	Total Payments to Other Dist & Govt Units	4000									0	0
345	DEBT SERVICES (FP&S)											
346	DEBT SERVICES-INTEREST ON SHORT-TERM DEBT											
347	Tax Anticipation Warrants	5110									0	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
349	Total Debt Service - Interest on Short-Term Debt	\$100						0			0	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	\$200									0	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁸ (Lease/Purchase Principal Retired)	\$300									0	0
351											0	0
352	Total Debt Service	5000						0			0	0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000									0	0
354	Total Disbursements/Expenditures		0	0	0	0	154,889	0	0	0	154,889	175,677
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(153,890)	

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

A				B				C				D				E				F				G				H				I				J				K				L																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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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 1-13 Thru 6-30-14 (from 2012 Levy & Prior Levies) *	Taxes Received (from the 2013 Levy)	Taxes Received (from 2012 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2013 Levy)	Estimated Taxes Due (from the 2013 Levy) (Column E - C)
3						
4	Educational	36,810,528	19,272,246	17,538,282	37,860,348	18,588,102
5	Operations & Maintenance	4,121,528	2,162,809	1,958,719	4,248,840	2,086,031
6	Debt Services **	3,585,091	1,898,993	1,686,098	3,730,227	1,831,234
7	Transportation	1,273,758	669,193	604,565	1,314,628	645,435
8	Municipal Retirement	934,838	489,829	445,009	962,270	472,441
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	444,391	232,446	211,945	456,643	224,197
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	0	0	0	0	0
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	832,594	436,744	395,850	857,984	421,240
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	48,002,728	25,162,260	22,840,468	49,430,940	24,268,680
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	Description									
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes									0
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund									0
7	Operations & Maintenance Fund									0
8	Debt Services - Construction									0
9	Debt Services - Working Cash									0
10	Debt Services - Refunding Bonds									0
11	Transportation Fund									0
12	Municipal Retirement/Social Security Fund									0
13	Fire Prevention & Safety Fund									0
14	Other - (Describe & Itemize)									0
15	Total TAWs	0	0	0	0					0
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund									0
18	Operations & Maintenance Fund									0
19	Fire Prevention & Safety Fund									0
20	Other - (Describe & Itemize)									0
21	Total TANs	0	0	0	0					0
22	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									0
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)									0
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)									0
28										
29	SCHEDULE OF LONG-TERM DEBT									
	Identification or Name of Issue	Date of Issue (mm/dd/yyyy)	Amount of Original Issue	Type of Issue *	Outstanding 07/01/13 Through 06/30/14	Issued 7/01/13 thru 6/30/14	Any differences described and itemized	Retired 7/01/13 thru 6/30/14	Outstanding 6/30/14	Amount to be Provided for Payment on Long-Term Debt
30	2005 A General Obligation Refunding Bonds	04/01/05	8,220,000	3	5,755,000			610,000	5,145,000	4,566,805
31									0	0
32	2006 A General Obligation Refunding Bonds	11/01/06	6,745,000	3	5,385,000			580,000	4,795,000	4,408,352
33									0	0
34	2007 General Obligation School Bonds	01/01/07	8,980,000	6					0	(202,908)
35									0	0
36	2008 General Obligation School Bonds	03/15/08	2,120,000	6	1,580,000			1,590,000	0	(98,251)
37									0	0
38	2009 General Obligation Limited Tax Bonds	10/01/09	3,700,000	13/4	3,700,000				3,700,000	2,739,029
39									0	0
40	2014 General Obligation Limited School Bonds	01/28/14	4,820,000	1/4		4,820,000		800,000	4,020,000	4,355,666
41									0	0
42	Capital Leases	Various		7	36,548		0	14,368	22,180	22,180
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49									0	0
50									0	0
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180									0	0
181									0	0
182									0	0
183									0	0
184									0	0
185										

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures**

	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, 2013										
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					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & itemize on tab "Itemization 32")					--					
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, 40-2380-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & itemize on tab "Itemization 32")					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & itemize on tab "Itemization 32")					--					
23	Total Disbursements						0	0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2014						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730					
27							0	0	0	0	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes	☐	No	☐	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?						
31					If yes, list in the aggregate the following:						
32					Total Claims Payments:						
33					Total Reserve Remaining:						
34	Using the following categories, list all other Tort Immunity expenditures <u>not</u> 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										
45											
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 the fiscal year as a result of existing (restricted) fund balances 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 other than Tort Immunity Fund (80).										
47											
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	Schedule of Capital Outlay and Depreciation											
4												
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	194,077			194,077						194,077
8	Depreciable Land	222				0	50				0	0
9	Buildings	230										
10	Permanent Buildings	231	88,929,307	790,108		89,719,415	50	28,932,836	1,643,371		30,576,207	59,143,208
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	3,356,419	2,517		3,358,936	20	2,399,636	98,970		2,498,606	860,330
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	23,258,866	1,534,861		24,793,827	10	18,375,546	902,573		19,278,119	5,515,708
15	5 Yr Schedule	252				0	5				0	0
16	3 Yr Schedule	253				0	3				0	0
17	Construction in Progress	260				0	-					0
18	Total Capital Assets	200	115,738,669	2,327,586	0	118,066,255		49,708,018	2,644,914	0	52,352,932	65,713,323
19	Non-Capitalized Equipment	700				0	10		2,644,914			
20	Allowable Depreciation											

A		B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2013-14)					
2	This schedule is completed for school districts only.					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L113	Total Expenditures	\$	51,854,168	
9	O&M	Expenditures 15-22, L149	Total Expenditures		5,075,615	
10	DS	Expenditures 15-22, L167	Total Expenditures		4,210,888	
11	TR	Expenditures 15-22, L203	Total Expenditures		2,969,206	
12	MR/SS	Expenditures 15-22, L287	Total Expenditures		1,777,924	
13	TORT	Expenditures 15-22, L330	Total Expenditures		483,841	
14				Total Expenditures	\$	66,371,442
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		3,100	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L58, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L8, Col K - (G+I)	1125 Pre-K Programs		174,782	
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K		0	
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs		221,200	
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition		2,960,203	
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services		18,541	
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units		663,956	
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay		1,206,936	
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment		0	
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units		2,695	
58	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay		946,029	
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment		0	
60	DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		3,604,368	
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units		0	
64	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay		0	
66	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs		13,077	
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs		9,508	
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services		124	
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units		0	
74						
75					Total Deductions	\$ 9,822,519
76					Total Operating Expenses (Regular K-12)	56,548,923
77					9 Mo ADA (See the General State Aid Claim for 2013-2014 (ISBE 54-33, L12)	4,471.46
78					Estimated OEPP *	\$ 12,646.64
79						

	A	B	C	D	E	F	
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2013-14)						
2	This schedule is completed for school districts only.						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
5							
80	PER CAPITA TUITION CHARGE						
81							
82	LESS OFFSETTING RECEIPTS/REVENUES:						
83	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	69,278	
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		1,078,799	
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		158,255	
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		455,653	
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0	
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		268,824	
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0	
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0	
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		80,436	
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0	
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0	
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		34,538	
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		2,361,473	
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		0	
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		221,141	
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		7,654	
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0	
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		0	
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		1,395,558	
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0	
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0	
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Tuuant Alternative/Optional Education		0	
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0	
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0	
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0	
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0	
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0	
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0	
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		56,250	
124	ED-O&M-DS-TR-MR/SS-Tot	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		3,512	
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0	
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0	
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		525,048	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		470,402	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		647,138	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		297,728	
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0	
160	ED-O&M-DS-TR-MR/SS-Tot	Revenue Adjustments within range of C231 thru J258	4800	Total ARRA Program Adjustments		0	
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0	
162	ED-O&M-MR/SS	Revenues 9-14, L261, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0	
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4905	Emergency Immigrant Assistance		0	
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4909	Title III - English Language Acquisition		148,702	
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4910	Learn & Serve America		0	
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4932	Title II - Teacher Quality		82,306	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4960	Federal Charter Schools		0	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		77,282	
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		184,064	
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0	
173							
174	Total Allowance for PCTC Computation					\$	8,625,041
175	Net Operating Expense for PCTC Computation						47,923,882
176	Total Depreciation Allowance (from page 27, Col I)						2,644,914
177	Total Allowance for PCTC Computation						50,568,796
178	9 Mo ADA						4,471,46
179	Total Estimated PCTC *					\$	11,309,24
180							
181							
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE						

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	(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, 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) Must be less than (P16, Col E-F, L62)							
11	Value of Commodities Received for Fiscal Year 2014 (Include the value of commodities when determining if an A-133 is required)							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17			Function	Indirect Costs	Restricted Program Direct Costs	Indirect Costs	Unrestricted Program Direct Costs	
18	Instruction		1000		35,710,081		35,710,081	
19	Support Services:							
20								
21	Pupil		2100		4,744,406		4,744,406	
22	Instructional Staff		2200		4,338,305		4,338,305	
23	General Admin		2300		1,175,088		1,175,088	
24	School Admin		2400		2,463,850		2,463,850	
25	Business:							
26	Direction of Business Spt. Srv		2510	318,685	0	318,685	0	0
27	Fiscal Services		2520	333,934	0	333,934	0	0
28	Oper. & Maint. Plant Services		2540		4,443,749	4,443,749	0	0
29	Pupil Transportation		2550		3,002,436		3,002,436	
30	Food Services		2560		952,418		952,418	
31	Internal Services		2570	66,481	0	66,481	0	0
32	Central:							
33	Direction of Central Spt. Srv.		2610		0		0	0
34	Plan, Rsrch, Dvlp, Eval. Srv.		2620		0		0	0
35	Information Services		2630		415,072		415,072	
36	Staff Services		2640	626,502	0	626,502	0	0
37	Data Processing Services		2660	0	0	0	0	0
38	Other:		2900		14,025		14,025	
39	Community Services		3000		16,665		16,665	
40	Total			1,345,602	57,276,095	5,789,351	52,832,346	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs	1,345,602	Total Indirect Costs	5,789,351	
43				Total Direct Costs	57,276,095	Total Direct Costs	52,832,346	
44				=	2.35%	=	10.96%	
45								

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (Public Act 97-0357)				
3	Fiscal Year Ending June 30, 2014				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: http://www.isbe.net/sms/affair.htm				
6	Glenview Community Consolidated				
7	05-016-0340-04				
8	☐	Check if the schedule is not applicable.			Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan is Required for Annual Budget				
10	Service or Function (Check all that apply)			Next Fiscal Year	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance		X	X	SCIP Insurance Cooperative
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives		X	X	North Suburban Special Education COOP (NSSED)
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA:				
41					
42					
43					
44					

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 School**
RCOT Number: **05-016-0340-04**

Description	Funct. No.	Actual Expenditures, Fiscal Year 2014			Budgeted Expenditures, Fiscal Year 2015		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	423,288		423,288	431,899		431,899
2. Special Area Administration Services	2330	11,543		11,543	10,318		10,318
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	304,996	0	304,996	312,247		312,247
5. Internal Services	2570	66,481		66,481	88,000		88,000
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		806,308	0	806,308	842,464	0	842,464
9. Percent Increase (Decrease) for FY2015 (Budgeted) over FY2014 (Actual)							4%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2014" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2014. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2015" 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 15, 2014 to ensure inclusion in the Fall 2014 report, postmarked by January 16, 2015 to ensure inclusion in the Spring 2014 report, or postmarked by August 14, 2015 to ensure inclusion in the Fall 2015 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.

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 - \$9,176,136

Page 12, Line 171, Other Restricted Revenue from State Sources, Library Grant - \$3,512

Page 10, Line 105, Other Local Fees, Early Childhood Program - \$34,538

2. Operations & Maintenance Fund

3. Bond & Interest Fund

Page 18, Line 164, Debt Service Other, Bond Service Costs - \$4,069

4. Working Cash Fund

Page 8, Line 75, Other Uses Not Elsewhere, Cost of Bonds Sold - \$87,189

Reference Pages.

- 1 Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- 2 GASB Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- 3 Equals Line 8 minus Line 17
- 4 May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- 5 Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- 6 Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately
- 8 Educational Fund (10) - Computer Technology only.
- 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- 11 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds (Describe & Itemize).
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below.
Any error messages left unresolved below, will be returned to the school district/joint agreement.
Round all entries to the nearest dollar.

- ☐ 1. The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab
- ☐ 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable
- ☐ 3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for
- ☐ 4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 32" tab.
- ☐ 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance
- ☐ 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
- ☐ 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520)
- ☐ 8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date

Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance please explain on the itemization page.

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$500 000?	OK
Is all A133 information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial information must be completed.	
Section A. Tax rates are not entered in the following format: [1.50 should be .0150] Please enter with the correct decimal point.	OK
Section D. Check a or b that agrees with the school district type.	OK
4. Page 6: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative	OK
Fund (20) O&M: Cash balances cannot be negative	OK
Fund (30) DS: Cash balances cannot be negative	OK
Fund (40) TR: Cash balances cannot be negative	OK
Fund (50) MR/SS: Cash balances cannot be negative	OK
Fund (60) CP: Cash balances cannot be negative	OK
Fund (70) WC: Cash balances cannot be negative	OK
Fund (80) Tort: Cash balances cannot be negative	OK
Fund (90) FP&S: Cash balances cannot be negative	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41	OK
Fund 20, Cell D13 must = Cell D41	OK
Fund 30, Cell E13 must = Cell E41	OK
Fund 40, Cell F13 must = Cell F41	OK
Fund 50, Cell G13 must = Cell G41	OK
Fund 60, Cell H13 must = Cell H41	OK
Fund 70, Cell I13 must = Cell I41	OK
Fund 80, Cell J13 must = Cell J41	OK
Fund 90, Cell K13 must = Cell K41	OK
Agency Fund, Cell L13 must = Cell L41	OK
General Fixed Assets, Cell M23 must = Cell M41	OK
General Long-Term Debt, Cell N23 must = Cell N41	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 6, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81	OK
Fund 20, Cells D38+D39 must = Cell D81	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81	OK
Fund 50, Cells G38+G39 must = Cell G81	OK
Fund 60, Cells H38+H39 must = Cell H81	OK
Fund 70, Cells I38+I39 must = Cell I81	OK
Fund 80, Cells J38+J39 must = Cell J81	OK
Fund 90, Cells K38+K39 must = Cell K81	OK
8. Page 26: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the itemization sheet.	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33 F33, H33 K33)	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49)	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L48-58).	
Acct 7130 - Transfer Among Funds, Cells C27 K27 must = Acct 8130 Transfer Among Funds, Cells C49 K49	OK
Acct 7140 - Transfer of Interest, Cells C28 K28 must = Acct 8140 Transfer of Interest, Cells C50 K50	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42 K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74 K74)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38 H38 must be => Reserve Fund Balance Cell G25 K25	OK
Unreserved Fund Balance, Page 5, Cells C39 H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998 must be entered	OK
12. Page 28: The 9 Month ADA must be entered on Line 77.	OK
13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget information must be completed and submitted to ISBE.	OK
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2014

DISTRICT/JOINT AGREEMENT NAME Glenview Community Consolidated Sch	RCDT NUMBER 05-016-0340-04	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003289	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT Dr. Michael Nicholson	(as applicable)	NAME AND ADDRESS OF AUDIT FIRM Evoy, Kamschulte, Jacobs & Co. LLP 2122 Yeoman Street Waukegan IL 60087	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 1401 Greenwood Avenue 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)
- ☐ Copy(ies) of Management Letter(s)

Glenview Community Consolidated School District No. 34

05-016-0340-04

A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

- ☐ 1. Signed copies of audit opinion letters have been included with audit package submitted to ISBE.
- ☐ 2. All opinion letters use the most current audit language and formatting as mandated in SAS 115/SAS 117 and other pronouncements.
- ☐ 3. ALL Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.
- ☐ 4. ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
Programs funded through ARRA are identified separately in SEFA.
- ☐ 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
- ☐ 6. The total value of non-cash COMMODITIES has been included within the AFR on the INDIRECT COSTS page (ICR Computation 30) on Line 11. It should not be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as COMMODITIES.
- ☐ 7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- ☐ 8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs.
- Program name includes "ARRA - " prefix
- Correct ARRA CFDA and ISBE program numbers are listed
- ☐ 9. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 10. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including revenue and expenditure/disbursement amounts.
- ☐ 11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
- ☐ 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received). Project year runs from October 1 to September 30, so projects will cross fiscal year.
This means that audited year revenues will include funds from both the prior year and current year projects.
- ☐ 13. Each CNP project should be reported on separate line (one line per project year per program).
- ☐ 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 16. Exceptions should result in a finding with Questioned Costs.
- ☐ 17. The total value of non-cash COMMODITIES has been reported on the SEFA (CFDA 10 555).
- The value is determined from the following, with each item on a separate line:
☐ * Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
Verify Non-Cash Commodities amount on ISBE web site: <http://www.isbe.net/business.htm>.
☐ * Non-Cash Commodities: Commodities information for non-cash items received through Other Food Services
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: <http://www.isbe.net/business.htm>.
☐ * Department of Defense Fresh Fruits and Vegetables (District should track through year)
- The two commodity programs should be reported on separate lines on the SEFA.
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site: <http://www.isbe.net/business.htm>.
☐ * Amounts verified for Fresh Fruits and Vegetables cash grant program (ISBE code 4240)
CFDA number: 10.582
- ☐ 18. TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).
- ☐ 19. Obligations and Encumbrances are included where appropriate.
- ☐ 20. FINAL STATUS amounts are calculated, where appropriate.
- ☐ 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have not been included on the SEFA.
- ☐ 22. All programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
- ☐ 23. NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed
Including, but not limited to:
☐ 24. Basis of Accounting
☐ 25. Name of Entity
☐ 26. Type of Financial Statements
☐ 27. Subrecipient information (Mark "N/A" if not applicable)
☐ * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

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

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

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

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

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 2,452,603
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		96,681
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 270	Account 4992	(184,064)
AFR TOTAL FEDERAL REVENUES:		\$ 2,365,220

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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

ADJUSTED AFR FEDERAL REVENUES	\$ 2,365,220
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 2,365,220

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$ 2,365,220
---------------------------------------	---------------------

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, 2014

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ¹ (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/12-6/30/13 (C)	Year 7/1/13-6/30/14 (D)	Expenditure/Disbursements ⁴ Year 7/1/12-6/30/13 (E)	Year 7/1/13-6/30/14 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
US DEPARTMENT OF AGRICULTURE									
Passed Through ISBE									
(M) National School Lunch Program	10.555	4210-2013	373,319	81,628	373,319	81,628		454,947	N/A
(M) National School Lunch Program	10.555	4210-2014		377,252		377,252		377,252	N/A
(M) School Breakfast Program	10.553	4220-2013	47,258	14,214	47,258	14,214		61,472	N/A
(M) School Breakfast Program	10.553	4220-2014		51,954		51,954		51,954	N/A
(M) ISBE Lenter Commodities	10.555	4210-2014		46,682		46,682		46,682	N/A
(M) DoD Fresh Fruits & Vegetable (Non-Cash)	10.555	4210-2014		49,999		49,999		49,999	N/A
Total US Department of Agriculture			420,577	621,729	420,577	621,729		1,042,308	
US DEPARTMENT OF HEALTH & HUMAN SERVICES									
Passed Through IL Depart of Healthcare & Family Services									
Medicaid Matching Funds - Administrative Outreach	93.778	4991-2013	28,923	24,219	53,142			53,142	N/A
Medicaid Matching Funds - Administrative Outreach	93.778	4991-2014		53,063		99,550		99,550	N/A
Total Department of Health & Human Services			28,923	77,282	53,142	99,550		152,692	

• (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, 2014

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		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/12-6/30/13 (C)	Year 7/1/13-6/30/14 (D)	Year 7/1/12-6/30/13 (E)	Year 7/1/13-6/30/14 (F)			
US DEPARTMENT OF EDUCATION									
Passed Through From Northern Suburban Special Education District									
(M) IDEA Preschool	84.027A	4600-2014		19,933		21,414		21,414	35,690
(M) IDEA, Part B - Flow Through	84.027A	4620-2013	662,313	28,963	689,276			689,276	723,236
(M) IDEA, Part B - Flow Through	84.027A	4620-2014		620,175		676,015		676,015	676,903
Total Passed Through Northern Suburban Special Ed Dist			662,313	687,071	689,276	697,429		1,366,705	
Passed Through ISBE									
Title I - Low Income	84.010A	4300-2013	199,995	207,970	310,612	97,353		407,965	515,054
Title I - Low Income	84.010A	4300-2014		262,432		337,887		337,887	525,295
(M) IDEA - Room & Board (Non-XC)	84.027A	4625-2012	263,557	29,284	292,841			292,841	N/A
(M) IDEA - Room & Board (Non-XC)	84.027A	4625-2013	177,918	108,823	213,152	63,686		276,838	N/A
(M) IDEA - Room & Board (Non-XC)	84.027A	4625-2014		159,621		335,944		335,944	N/A

• (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, 2014

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		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/12-6/30/13 (C)	Year 7/1/13-6/30/14 (D)	Year 7/1/12-6/30/13 (E)	Year 7/1/13-6/30/14 (F)			
US DEPARTMENT OF EDUCATION (Continued)									
Passed Through ISBE (Continued)									
Title III - LIPLEP	84.365A	4909-2013	17,876	73,779	53,269	38,386		91,655	138,176
Title III - LIPLEP	84.365A	4909-2014		74,923		79,093		79,093	136,221
Title II - Teacher Quality	84.367A	4932-2013	46,907	24,628	67,412	4,123		71,535	102,321
Title II - Teacher Quality	84.367A	4932-2014		57,678		73,740		73,740	107,116
Total Passed Through ISBE			706,253	999,138	937,288	1,030,212		1,967,498	
Total US Department of Education			1,368,566	1,666,209	1,626,562	1,727,641		3,354,203	
TOTAL FEDERAL FINANCIAL ASSISTANCE			1,818,066	2,365,220	2,100,281	2,448,920		4,549,201	
Value of Federal Awards Expended in the form of Non-Cash Assistance During the Year	N/A	N/A	0	96,681	0	96,681		96,681	
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	
Subrecipients	N/A	N/A	0	0	0	0		0	

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

The accompanying notes are an integral part of this schedule.

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

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 information in the notes to the schedule, the information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee.

Glenview Community Consolidated School District No. 34

05-016-0340-04

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2014

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

Qualified

(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? ☐ YES ☒ None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? ☐ YES ☒ None Reported

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

Unmodified

(Unmodified, Qualified, Adverse, Disclaimer⁷)

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

☒ YES ☐ NOIDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
10 555	National Lunch Program
10 553	School Breakfast Program
10 555	Commodities Fresh Fruits & Vegetables
84 027A	IDEA, Room & Board
84 027A	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?

☒ YES ☐ NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified 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

05-016-0340-04

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2014

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴2014- NONE

2. THIS FINDING IS:

☐

New

☐

Repeat from Prior year?

Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____

5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵ _____10. Questioned Costs¹⁶ _____11. Context¹⁷ _____

12. Effect _____

13. Cause _____

14. Recommendation _____

15. Management's response¹⁸ _____

For ISBE Review

Date: _____

Resolution Criteria Code Number _____

Initials: _____

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

Glenview Community Consolidated School District No. 34**05-016-0340-04****SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹****Year Ending June 30, 2014**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
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
05-016-0340-04
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2014

Corrective Action Plan

Finding No.: **2014- NONE**

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [Name and Title of person responsible for implementation]

Management Response: [If applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believe 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.