

STATE OF ILLINOIS  
ILLINOIS STATE BOARD OF EDUCATION

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

FOR THE FOURTEEN MONTHS ENDED AUGUST 31, 2008

|   | Appropriations<br>(Net of<br>Transfers) (1) | Expenditures<br>through<br>June 30, 2008 (2) | Lapse Period<br>Expenditures<br>(July-August) (2) | Total<br>Expenditures (2) | Balances<br>Reappropriated<br>July 1, 2008 | Lapsed<br>Balances (2) |
|---|---|--|---|---------------------------|--|------------------------|
| <b>GENERAL REVENUE FUND - 001</b>                   | \$ 14,817,400                               | \$ 14,787,507                                | (4,322)   | \$ 14,783,185             | \$ -                                       | \$ 34,215              |
| Personal Services                                   | 562,100                                     | 509,177                                      | -   | 509,177                   | -  | 52,923                 |
| Employee Retirement Contribution                    | 927,250                                     | 895,527                                      | 11  | 895,538                   | -  | 31,712                 |
| Paid by the State                                   | 463,750                                     | 451,346                                      | 23  | 451,369                   | -  | 12,381                 |
| State Employees/Teachers' Retirement                | 5,821,000                                   | 4,348,176                                    | 781,358   | 5,129,534                 | -  | 691,466                |
| Social Security                                     | 348,700                                     | 273,586                                      | 26,363  | 299,949                   | -  | 48,751                 |
| Contractual Services                                | 59,100                                      | 56,730                                       | 2,138   | 58,868                    | -  | 232                    |
| Travel  | 83,200                                      | 56,502                                       | 9,940   | 66,442                    | -  | 16,758                 |
| Commodities   | 107,100                                     | 70,377                                       | 35,553  | 105,930                   | -  | 1,170                  |
| Printing  | 433,600                                     | 299,846                                      | 106,044   | 405,890                   | -  | 27,710                 |
| Equipment   | 22,000                                      | 17,567                                       | 3,424   | 20,991                    | -  | 1,009                  |
| Telecommunications                                  | 100,000                                     | 100,000                                      | -   | 100,000                   | -  | -                      |
| Operation of Automotive Equipment                   | 18,474,364                                  | 13,063,686                                   | 5,193,374   | 18,257,060                | -  | 217,304                |
| Interfund Cash Transfers                            | 2,351,578,880                               | 2,166,159,141                                | 107,456,158                                       | 2,273,615,299             | 40,070,492                                 | 37,893,089             |
| Lump Sum and Other Purposes                         |   |  |   |                           |  |                        |
| Awards and Grants                                   |   |  |   |                           |  |                        |
| Total General Revenue Fund                          | 2,393,798,444                               | 2,201,089,168                                | 113,610,064                                       | 2,314,699,232             | 40,070,492                                 | 39,028,720             |
| <b>EDUCATION ASSISTANCE FUND - 007</b>              |   |  |   |                           |  |                        |
| Awards and Grants                                   | 1,613,667,941                               | 1,606,916,872                                | 4,482,104   | 1,611,398,976             | -  | 2,268,965              |
| <b>TEACHER CERTIFICATE FEE REVOLVING FUND - 016</b> |   |  |   |                           |  |                        |
| Personal Services                                   | 781,100                                     | 611,960                                      | -   | 611,960                   | -  | 169,140                |
| Employee Retirement Contribution                    | 23,700                                      | 18,740                                       | -   | 18,740                    | -  | 4,960                  |
| Paid by the State                                   | 37,700                                      | 37,358                                       | -   | 37,358                    | -  | 342                    |
| State Employees/Teachers' Retirement                | 52,900                                      | 21,135                                       | -   | 21,135                    | -  | 31,765                 |
| Social Security                                     | 188,500                                     | 148,639                                      | -   | 148,639                   | -  | 39,861                 |
| Group Insurance                                     | 1,399,000                                   | 1,179,647                                    | 17,557  | 1,197,204                 | -  | 201,796                |
| Lump Sum and Other Purposes                         |   |  |   |                           |  |                        |
| Total Teacher Certificate Fee Revolving Fund        | 2,482,900                                   | 2,017,479                                    | 17,557  | 2,035,036                 | -  | 447,864                |

STATE OF ILLINOIS  
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SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

FOR THE FOURTEEN MONTHS ENDED AUGUST 31, 2008

|  | Appropriations<br>(Net of<br>Transfers) (1) | Expenditures<br>through<br>June 30, 2008 (2) | Lapse Period<br>Expenditures<br>(July-August) (2) | Total<br>Expenditures (2) | Balances<br>Reappropriated<br>July 1, 2008 | Lapsed<br>Balances (2) |
|--|---|--|---|---------------------------|--|------------------------|
| <b>DRIVERS EDUCATION FUND - 031</b>                              |   |  |   |                           |  |                        |
| Personal Services  | \$ 56,400                                   | \$ 53,421                                    | \$ -  | \$ 53,421                 | \$ -                                       | \$ 2,979               |
| Employee Retirement Contribution                                 | 2,500                                       | 2,137  | -   | 2,137                     | -  | 363                    |
| Paid by the State  | 500   | 322  | -   | 322                       | -  | 178                    |
| State Employees' Teachers' Retirement                            | 1,700                                       | 743  | -   | 743                       | -  | 957                    |
| Social Security  | 17,500                                      | 14,168                                       | -   | 14,168                    | -  | 3,332                  |
| Group Insurance  | -   | -  | -   | -                         | -  | -                      |
| Refunds  | -   | -  | -   | -                         | -  | -                      |
| Awards and Grants  | 17,929,600                                  | 17,929,390                                   | -   | 17,929,390                | -  | 210                    |
| Total Drivers Education Fund                                     | 18,008,200                                  | 18,000,181                                   | -   | 18,000,181                | -  | 8,019                  |
| <b>SCHOOL DISTRICT EMERGENCY FINANCIAL ASSISTANCE FUND - 130</b> |   |  |   |                           |  |                        |
| Awards and Grants  | 1,000,000                                   | -  | -   | -                         | -  | 1,000,000              |
| <b>SBE SPECIAL PURPOSE TRUST FUND - 144</b>                      |   |  |   |                           |  |                        |
| Lump Sum and Other Purposes                                      | 15,500,000                                  | 4,042,194                                    | 256,516   | 4,298,710                 | -  | 11,201,290             |
| <b>SBE TEACHER CERTIFICATION INSTITUTE FUND - 159</b>            |   |  |   |                           |  |                        |
| Lump Sum and Other Purposes                                      | 1,008,900                                   | 270,493                                      | 5,451   | 275,944                   | -  | 732,956                |

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FOR THE FOURTEEN MONTHS ENDED AUGUST 31, 2008

|   | Appropriations<br>(Net of<br>Transfers) (1) | Expenditures<br>through<br>June 30, 2008 (2) | Lapse Period<br>Expenditures<br>(July-August) (2) | Total<br>Expenditures (2) | Balances<br>Reappropriated<br>July 1, 2008 | Lapsed<br>Balances (2) |
|---|---|--|---|---------------------------|--|------------------------|
| <b>SBE FEDERAL DEPARTMENT OF AGRICULTURE</b>        |   |  |   |                           |  |                        |
| <b>FUND - 410</b>                                   |   |  |   |                           |  |                        |
| Personal Services                                   | \$ 3,344,459                                | \$ 3,101,992                                 | \$ (3,489)  | \$ 3,098,503              | \$ -                                       | \$ 245,956             |
| Employee Retirement Contribution                    |   |  |   |                           |  |                        |
| Paid by the State                                   | 151,651                                     | 109,685                                      | (140)   | 109,545                   | -  | 42,106                 |
| State Employees/Teachers' Retirement                | 583,071                                     | 457,326                                      | (497)   | 456,829                   | -  | 126,242                |
| Social Security                                     | 200,956                                     | 82,569                                       | -   | 82,569                    | -  | 118,387                |
| Group Insurance                                     | 818,058                                     | 695,856                                      | -   | 695,856                   | -  | 122,202                |
| Contractual Services                                | 2,690,000                                   | 1,303,751                                    | 237,164   | 1,540,915                 | -  | 1,149,085              |
| Travel  | 375,000                                     | 245,866                                      | 32,960  | 278,826                   | -  | 96,174                 |
| Commodities   | 75,000                                      | 6,197  | 1,338   | 7,535                     | -  | 67,465                 |
| Printing  | 100,000                                     | 63,099                                       | 10,480  | 73,579                    | -  | 26,421                 |
| Equipment   | 160,000                                     | 153,048                                      | -   | 153,048                   | -  | 6,952                  |
| Telecommunications                                  | 50,000                                      | 10,348                                       | -   | 10,348                    | -  | 39,652                 |
| Awards and Grants                                   | 475,000,000                                 | 456,841,869                                  | 17,094,476  | 473,936,345               | -  | 1,063,655              |
| Total SBE Federal Department of<br>Agriculture Fund | 483,548,195                                 | 463,071,606                                  | 17,372,292  | 480,443,898               | -  | 3,104,297              |
| <b>COMMON SCHOOL FUND - 412</b>                     |   |  |   |                           |  |                        |
| Awards and Grants                                   | 3,098,636,942                               | 3,068,773,628                                | 1,438   | 3,068,775,066             | -  | 29,861,876             |
| <b>SBE FEDERAL AGENCY SERVICES</b>                  |   |  |   |                           |  |                        |
| <b>FUND- 560</b>                                    |   |  |   |                           |  |                        |
| Personal Services                                   | 239,700                                     | 84,515                                       | -   | 84,515                    | -  | 155,185                |
| Employee Retirement Contribution                    |   |  |   |                           |  |                        |
| Paid by the State                                   | 9,400                                       | 3,381  | -   | 3,381                     | -  | 6,019                  |
| State Employees/Teachers' Retirement                | 17,800                                      | 12,033                                       | -   | 12,033                    | -  | 5,767                  |
| Social Security                                     | 15,800                                      | 1,154  | -   | 1,154                     | -  | 14,646                 |
| Group Insurance                                     | 58,000                                      | 16,793                                       | -   | 16,793                    | -  | 41,207                 |
| Contractual Services                                | 500,000                                     | 95,838                                       | 29,600  | 125,438                   | -  | 374,562                |
| Travel  | 30,000                                      | 8,445  | 660   | 9,105                     | -  | 20,895                 |
| Commodities   | 9,000                                       | 4,725  | -   | 4,725                     | -  | 4,275                  |
| Printing  | 7,000                                       | -  | -   | -                         | -  | 7,000                  |
| Equipment   | 11,000                                      | -  | -   | -                         | -  | 11,000                 |
| Telecommunications                                  | 9,000                                       | 106  | -   | 106                       | -  | 8,894                  |
| Awards and Grants                                   | 4,500,000                                   | 499,071                                      | 187,546   | 686,617                   | -  | 3,813,383              |
| Total SBE Federal Agency Services Fund              | 5,406,700                                   | 726,061                                      | 217,806   | 943,867                   | -  | 4,462,833              |

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FOR THE FOURTEEN MONTHS ENDED AUGUST 31, 2008

|   | Appropriations<br>(Net of<br>Transfers) (1) | Expenditures<br>through<br>June 30, 2008 (2) | Lapse Period<br>Expenditures<br>(July-August) (2) | Total<br>Expenditures (2) | Balances                       |                        |
|---|---|--|---|---------------------------|--------------------------------|------------------------|
|   |   |  |   |                           | Reappropriated<br>July 1, 2008 | Lapsed<br>Balances (2) |
| <b>SBE FEDERAL DEPARTMENT OF EDUCATION</b>        |   |  |   |                           |                                |                        |
| <b>FUND - 561</b>                                 |   |  |   |                           |                                |                        |
| Personal Services                                 | \$ 11,419,500                               | \$ 9,724,072                                 | \$ 15,108   | \$ 9,739,180              | \$ -                           | \$ 1,680,320           |
| Employee Retirement Contribution                  |   |  |   |                           |                                |                        |
| Paid by the State                                 | 502,400                                     | 351,976                                      | -   | 351,976                   | -                              | 150,424                |
| State Employees'/Teachers' Retirement             | 1,540,200                                   | 1,424,790                                    | -   | 1,424,790                 | -                              | 115,410                |
| Social Security                                   | 580,700                                     | 266,597                                      | 184   | 266,781                   | -                              | 313,919                |
| Group Insurance                                   | 2,524,700                                   | 1,849,055                                    | -   | 1,849,055                 | -                              | 675,645                |
| Contractual Services                              | 13,564,800                                  | 6,019,138                                    | 1,344,509   | 7,363,647                 | -                              | 6,201,153              |
| Travel  | 1,375,000                                   | 468,657                                      | 60,613  | 529,270                   | -                              | 845,730                |
| Commodities                                       | 305,000                                     | 24,273                                       | 560   | 24,833                    | -                              | 280,167                |
| Printing  | 341,000                                     | 8,293  | -   | 8,293                     | -                              | 332,707                |
| Equipment   | 455,000                                     | 96,233                                       | 19,117  | 115,350                   | -                              | 339,650                |
| Telecommunications                                | 400,000                                     | 36,067                                       | -   | 36,067                    | -                              | 363,933                |
| Lump Sum and Other Purposes                       | 23,780,300                                  | 12,592,104                                   | 7,961,719   | 20,553,823                | -                              | 3,226,477              |
| Awards and Grants                                 | 1,619,930,000                               | 1,089,273,904                                | 265,508,816                                       | 1,354,782,720             | -                              | 265,147,280            |
| Total SBE Federal Department of<br>Education Fund | 1,676,718,600                               | 1,122,135,159                                | 274,910,626                                       | 1,397,045,785             | -                              | 279,672,815            |
| <b>CHARTER SCHOOLS REVOLVING LOAN</b>             |   |  |   |                           |                                |                        |
| <b>FUND - 567</b>                                 |   |  |   |                           |                                |                        |
| Awards and Grants                                 | 20,000                                      | -  | 11,250  | 11,250                    | -                              | 8,750                  |
| <b>SCHOOL INFRASTRUCTURE FUND - 568</b>           |   |  |   |                           |                                |                        |
| Personal Services                                 | 86,500                                      | 84,515                                       | -   | 84,515                    | -                              | 1,985                  |
| Employee Retirement Contribution                  |   |  |   |                           |                                |                        |
| Paid by the State                                 | 3,500                                       | 3,381  | -   | 3,381                     | -                              | 119                    |
| State Employees'/Teachers' Retirement             | 900   | 510  | -   | 510                       | -                              | 390                    |
| Social Security                                   | 2,500                                       | 1,194  | -   | 1,194                     | -                              | 1,306                  |
| Group Insurance                                   | 17,500                                      | 17,483                                       | -   | 17,483                    | -                              | 17                     |
| Total School Infrastructure Fund                  | 110,900                                     | 107,083                                      | -   | 107,083                   | -                              | 3,817                  |

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FOR THE FOURTEEN MONTHS ENDED AUGUST 31, 2008

|  | Appropriations<br>(Net of<br>Transfers) (1) | Expenditures<br>through<br>June 30, 2008 (2) | Lapse Period<br>Expenditures<br>(July-August) (2) | Total<br>Expenditures (2) | Balances<br>Reappropriated<br>July 1, 2008 | Lapsed<br>Balances (2) |
|--|---|--|---|---------------------------|--|------------------------|
| <b>SCHOOL TECHNOLOGY REVOLVING LOAN</b>      |   |  |   |                           |  |                        |
| <b>PROGRAM FUND - 569</b>                    |   |  |   |                           |  |                        |
| Awards and Grants                            | \$ 5,000,000                                | \$ 2,733,100                                 | \$ -  | \$ 2,733,100              | \$ -                                       | \$ 2,266,900           |
|  | 1,400,000                                   | 384,792                                      | -   | 384,792                   | -  | 1,015,208              |
| <b>TEMPORARY RELOCATION EXPENSES</b>         |   |  |   |                           |  |                        |
| <b>REVOLVING GRANT FUND - 605</b>            |   |  |   |                           |  |                        |
| Awards and Grants                            | 9,316,307,722                               | 8,490,267,816                                | 410,885,104                                       | 8,901,152,920             | 40,070,492                                 | 375,084,310            |
| Total All Appropriated Funds                 |   |  |   |                           |  |                        |
| <b>NON-APPROPRIATED FUNDS</b>                |   |  |   |                           |  |                        |
| Refunds                                      |   |  |   |                           |  |                        |
| <b>SBE FEDERAL DEPARTMENT OF AGRICULTURE</b> |   |  |   |                           |  |                        |
| <b>FUND 410</b>                              | -   | 211,266                                      | -   | 211,266                   | -  | -                      |
| <b>SBE FEDERAL AGENCY SERVICES</b>           |   |  |   |                           |  |                        |
| <b>FUND - 560</b>                            | -   | 3,538  | -   | 3,538                     | -  | -                      |
| <b>SBE FEDERAL DEPARTMENT OF EDUCATION</b>   |   |  |   |                           |  |                        |
| <b>FUND - 561</b>                            | -   | 1,255,343                                    | -   | 1,255,343                 | -  | -                      |
| Total Nonappropriated Funds                  | -   | 1,470,147                                    | -   | 1,470,147                 | -  | -                      |
| Total All Funds                              | \$ 9,316,307,722                            | \$ 8,491,737,963                             | \$ 410,885,104                                    | \$ 8,902,623,067          | \$ 40,070,492                              | \$ 375,084,310         |

(1) Public Acts 95-0011 and 95-0348.

(2) The data was taken directly from Agency records which have been reconciled to those of the State Comptroller.

**STATE OF ILLINOIS**  
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**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES**  
**AND LAPSED BALANCES**

**FOR THE FOURTEEN MONTHS ENDED AUGUST 31,**

|   | <u>2008</u>          | <u>2007</u>          |
|---|----------------------|----------------------|
| <b><i>GENERAL REVENUE FUND - 001</i></b>      |                      |                      |
| Appropriations (Net of Transfers)             | \$ 2,393,798,444     | \$ 1,803,767,422     |
| Expenditures                                  |                      |                      |
| Personal Services                             | 14,783,185           | 13,949,174           |
| Employee Retirement Contribution              |                      |                      |
| Paid by the State                             | 509,177              | 473,795              |
| State Employees'/Teachers' Retirement         | 895,538              | 723,695              |
| Social Security                               | 451,369              | 430,839              |
| Contractual Services                          | 5,129,534            | 5,275,995            |
| Travel  | 299,949              | 292,698              |
| Commodities                                   | 58,868               | 97,314               |
| Printing                                      | 66,442               | 85,194               |
| Equipment                                     | 105,930              | 160,616              |
| Telecommunications                            | 405,890              | 320,583              |
| Operation of Automotive Equipment             | 20,991               | 22,412               |
| Lump Sum and Other Purposes                   | 18,257,060           | 23,664,145           |
| Awards and Grants                             | 2,273,615,299        | 1,719,358,280        |
| Interfund Cash Transfers                      | 100,000              | 1,000,000            |
| Total Expenditures                            | <u>2,314,699,232</u> | <u>1,765,854,740</u> |
| Reappropriated to next fiscal year            | <u>40,070,492</u>    | <u>27,672,646</u>    |
| Lapsed Balances                               | <u>39,028,720</u>    | <u>10,240,036</u>    |
| <b><i>EDUCATION ASSISTANCE FUND - 007</i></b> |                      |                      |
| Appropriations (Net of Transfers)             | <u>1,613,667,941</u> | <u>1,399,716,700</u> |
| Expenditures                                  |                      |                      |
| Awards and Grants                             | <u>1,611,398,976</u> | <u>1,396,590,286</u> |
| Lapsed Balances                               | <u>2,268,965</u>     | <u>3,126,414</u>     |

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**FOR THE FOURTEEN MONTHS ENDED AUGUST 31,**

|  | <u>2008</u>       | <u>2007</u>       |
|--|-------------------|-------------------|
| <b><i>TEACHER CERTIFICATION FEE REVOLVING FUND - 016</i></b> |                   |                   |
| Appropriations (Net of Transfers)                            | \$ 2,482,900      | \$ 2,482,900      |
| Expenditures   |                   |                   |
| Personal Services  | 611,960           | 728,184           |
| Employee Retirement Contribution                             |                   |                   |
| Paid by the State  | 18,740            | 22,966            |
| State Employees'/Teachers' Retirement                        | 37,358            | 30,146            |
| Social Security  | 21,135            | 23,366            |
| Group Insurance  | 148,639           | 167,527           |
| Lump Sum and Other Purposes                                  | 1,197,204         | 1,103,264         |
| Total Expenditures   | <u>2,035,036</u>  | <u>2,075,453</u>  |
| Lapsed Balances  | <u>447,864</u>    | <u>407,447</u>    |
| <b><i>DRIVERS EDUCATION FUND - 031</i></b>                   |                   |                   |
| Appropriations (Net of Transfers)                            | <u>18,008,200</u> | <u>18,005,000</u> |
| Expenditures   |                   |                   |
| Personal Services  | 53,421            | 47,642            |
| Employee Retirement Contribution                             |                   |                   |
| Paid by the State  | 2,137             | 1,906             |
| State Employees'/Teachers' Retirement                        | 322               | 287               |
| Social Security  | 743               | 660               |
| Group Insurance  | 14,168            | 13,719            |
| Awards and Grants  | 17,929,390        | 17,929,499        |
| Total Expenditures   | <u>18,000,181</u> | <u>17,993,713</u> |
| Lapsed Balances  | <u>8,019</u>      | <u>11,287</u>     |

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**AND LAPSED BALANCES**

**FOR THE FOURTEEN MONTHS ENDED AUGUST 31,**

|   | <u>2008</u>  | <u>2007</u>  |
|---|--------------|--------------|
| <b><i>SCHOOL DISTRICT EMERGENCY FINANCIAL ASSISTANCE FUND - 130</i></b> |              |              |
| Appropriations (Net of Transfers)                                       | \$ 1,000,000 | \$ 1,000,000 |
| Expenditures  | -            | -            |
| Lapsed Balances   | 1,000,000    | 1,000,000    |
| <b><i>SBE SPECIAL PURPOSE TRUST FUND - 144</i></b>                      |              |              |
| Appropriations (Net of Transfers)                                       | 15,500,000   | 15,500,000   |
| Expenditures  | .            | .            |
| Lump Sum and Other Purposes   | 4,298,710    | 5,145,918    |
| Lapsed Balances   | 11,201,290   | 10,354,082   |
| <b><i>SBE TEACHER CERTIFICATION INSTITUTE FUND - 159</i></b>            |              |              |
| Appropriations (Net of Transfers)                                       | 1,008,900    | 1,008,900    |
| Expenditures  | .            | .            |
| Lump Sum and Other Purposes   | 275,944      | 233,742      |
| Lapsed Balances   | 732,956      | 775,158      |



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**FOR THE FOURTEEN MONTHS ENDED AUGUST 31,**

|  | <b>2008</b>    | <b>2007</b>    |
|--|----------------|----------------|
| <b><i>SBE FEDERAL DEPARTMENT OF AGRICULTURE FUND - 410</i></b> |                |                |
| Appropriations (Net of Transfers)                              | \$ 483,548,195 | \$ 483,296,800 |
| Expenditures   |                |                |
| Personal Services  | 3,098,503      | 3,061,618      |
| Employee Retirement Contribution                               |                |                |
| Paid by the State  | 109,545        | 106,646        |
| State Employees'/Teachers' Retirement                          | 456,829        | 332,815        |
| Social Security  | 82,569         | 81,106         |
| Group Insurance  | 695,856        | 674,279        |
| Contractual Services   | 1,540,915      | 1,407,138      |
| Travel   | 278,826        | 246,898        |
| Commodities  | 7,535          | 62,663         |
| Printing   | 73,579         | 54,958         |
| Equipment  | 153,048        | 73,190         |
| Telecommunications   | 10,348         | 31,796         |
| Awards and Grants  | 473,936,345    | 471,298,827    |
| Total Expenditures   | 480,443,898    | 477,431,934    |
| Lapsed Balances  | 3,104,297      | 5,864,866      |
| <b><i>COMMON SCHOOL FUND - 412</i></b>                         |                |                |
| Appropriations (Net of Transfers)                              | 3,098,636,942  | 3,330,071,200  |
| Expenditures   |                |                |
| Awards and Grants  | 3,068,775,066  | 3,309,153,005  |
| Lapsed Balances  | 29,861,876     | 20,918,195     |

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES**  
**AND LAPSED BALANCES**

**FOR THE FOURTEEN MONTHS ENDED AUGUST 31,**

|   | <b>2008</b> | <b>2007</b> |
|---|-------------|-------------|
| <b><i>SBE FEDERAL AGENCY SERVICE FUND - 560</i></b> |             |             |
| Appropriations (Net of Transfers)                   | 5,406,700   | 5,041,800   |
| Expenditures  |             |             |
| Personal Services                                   | 84,515      | 82,841      |
| Employee Retirement Contribution                    |             |             |
| Paid by the State                                   | 3,381       | 3,314       |
| State Employees'/Teachers' Retirement               | 12,033      | 8,925       |
| Social Security                                     | 1,154       | 939         |
| Group Insurance                                     | 16,793      | 14,513      |
| Contractual Services                                | 125,438     | 150,497     |
| Travel  | 9,105       | 8,705       |
| Commodities   | 4,725       | 8,730       |
| Telecommunications                                  | 106         | 341         |
| Awards and Grants                                   | 686,617     | 684,801     |
| Total Expenditures                                  | 943,867     | 963,606     |
| Lapsed Balances                                     | 4,462,833   | 4,078,194   |

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES**  
**AND LAPSED BALANCES**

**FOR THE FOURTEEN MONTHS ENDED AUGUST 31,**

|  | <b>2008</b>      | <b>2007</b>      |
|--|------------------|------------------|
| <b><i>SBE FEDERAL DEPARTMENT OF EDUCATION FUND - 561</i></b> |                  |                  |
| Appropriations (Net of Transfers)                            | \$ 1,676,718,600 | \$ 1,685,798,600 |
| Expenditures   |                  |                  |
| Personal Services  | 9,739,180        | 11,266,558       |
| Employee Retirement Contribution                             |                  |                  |
| Paid by the State  | 351,976          | 400,697          |
| State Employees'/Teachers' Retirement                        | 1,424,790        | 1,230,386        |
| Social Security  | 266,781          | 318,036          |
| Group Insurance  | 1,849,055        | 2,163,882        |
| Contractual Services   | 7,363,647        | 6,784,729        |
| Travel   | 529,270          | 694,832          |
| Commodities  | 24,833           | 65,229           |
| Printing   | 8,293            | 7,013            |
| Equipment  | 115,350          | 234,457          |
| Telecommunications   | 36,067           | 145,769          |
| Lump Sum and Other Purposes                                  | 20,553,823       | 18,773,957       |
| Awards and Grants  | 1,354,782,720    | 1,271,949,468    |
| Total Expenditures   | 1,397,045,785    | 1,314,035,013    |
| Lapsed Balances  | 279,672,815      | 371,763,587      |
| <b><i>CHARTER SCHOOLS REVOLVING LOAN FUND - 567</i></b>      |                  |                  |
| Appropriations (Net of Transfers)                            | 20,000           | 20,000           |
| Expenditures   |                  |                  |
| Awards and Grants  | 11,250           | -                |
| Lapsed Balances  | 8,750            | 20,000           |

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES**  
**AND LAPSED BALANCES**

**FOR THE FOURTEEN MONTHS ENDED AUGUST 31,**

|  | <u>2008</u>      | <u>2007</u>      |
|--|------------------|------------------|
| <b><i>SCHOOL INFRASTRUCTURE FUND - 568</i></b>                         |                  |                  |
| Appropriations (Net of Transfers)                                      | \$ 110,900       | \$ 105,000       |
| Expenditures   |                  |                  |
| Personal Services  | 84,515           | 81,265           |
| Employee Retirement Contribution                                       |                  |                  |
| Paid by the State  | 3,381            | 3,251            |
| State Employees'/Teachers' Retirement                                  | 510              | 490              |
| Social Security  | 1,194            | 1,148            |
| Group Insurance  | 17,483           | 16,020           |
| Total Expenditures   | <u>107,083</u>   | <u>102,174</u>   |
| Lapsed Balances  | <u>3,817</u>     | <u>2,826</u>     |
| <b><i>SCHOOL TECHNOLOGY REVOLVING LOAN PROGRAM FUND - 569</i></b>      |                  |                  |
| Appropriations (Net of Transfers)                                      | <u>5,000,000</u> | <u>5,000,000</u> |
| Expenditures   |                  |                  |
| Awards and Grants  | <u>2,733,100</u> | <u>2,955,563</u> |
| Total Expenditures   | <u>2,733,100</u> | <u>2,955,563</u> |
| Lapsed Balances  | <u>2,266,900</u> | <u>2,044,437</u> |
| <b><i>TEMPORARY RELOCATION EXPENSES REVOLVING GRANT FUND - 605</i></b> |                  |                  |
| Appropriations (Net of Transfers)                                      | <u>1,400,000</u> | <u>1,400,000</u> |
| Expenditures   |                  |                  |
| Awards and Grants  | <u>384,792</u>   | <u>1,209,563</u> |
| Total Expenditures   | <u>384,792</u>   | <u>1,209,563</u> |
| Lapsed Balances  | <u>1,015,208</u> | <u>190,437</u>   |

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES**  
**AND LAPSED BALANCES**

**FOR THE FOURTEEN MONTHS ENDED AUGUST 31,**

|  | <u>2008</u>                    | <u>2007</u>                    |
|--|--------------------------------|--------------------------------|
| <b>TOTAL - ALL APPROPRIATED FUNDS</b>                          |                                |                                |
| Appropriations   | <u>9,316,307,722</u>           | <u>8,752,214,322</u>           |
| Expenditures   | <u>8,901,152,920</u>           | <u>8,293,744,710</u>           |
| Reappropriated to next fiscal year                             | <u>40,070,492</u>              | <u>27,672,646</u>              |
| Lapsed Balances  | <u>375,084,310</u>             | <u>430,796,966</u>             |
| Non-appropriated Funds   |                                |                                |
| <b><i>SBE FEDERAL DEPARTMENT OF AGRICULTURE FUND - 410</i></b> |                                |                                |
| Expenditures   |                                |                                |
| Refunds  | <u>\$ 211,266</u>              | <u>\$ 467,101</u>              |
| <b><i>SBE FEDERAL AGENCY SERVICE FUND - 560</i></b>            |                                |                                |
| Expenditures   |                                |                                |
| Refunds  | <u>3,538</u>                   | <u>86</u>                      |
| <b><i>SBE FEDERAL DEPARTMENT OF EDUCATION FUND - 561</i></b>   |                                |                                |
| Expenditures   |                                |                                |
| Refunds  | <u>1,255,343</u>               | <u>748,820</u>                 |
| Total Nonappropriated Funds                                    | <u>1,470,147</u>               | <u>1,216,007</u>               |
| Total Expenditures - All Funds                                 | <u><u>\$ 8,902,623,067</u></u> | <u><u>\$ 8,294,960,717</u></u> |

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**COMPARATIVE SCHEDULE OF OPERATING EXPENDITURES BY EXPENDITURE TYPE**

**FOR THE YEARS ENDED JUNE 30,**

| <u>Description</u>                                 | <u>2008</u>            | <u>2007</u>            | <u>Variance<br/>Increase/<br/>(Decrease)</u> |
|--|------------------------|------------------------|--|
| Personal Services                                  | \$ 28,455,279          | \$ 29,217,282          | -2.61%                                       |
| Employee Retirement Contribution Paid by the State | 998,337                | 1,012,575              | -1.41%                                       |
| State Employees'/Teachers' Retirement              | 2,827,380              | 2,326,744              | 21.52%                                       |
| Social Security                                    | 824,945                | 856,094                | -3.64%                                       |
| Group Insurance                                    | 2,741,994              | 3,049,940              | -10.10%                                      |
| Contractual Services                               | 14,159,534             | 13,618,359             | 3.97%  |
| Travel   | 1,117,150              | 1,243,133              | -10.13%                                      |
| Commodities  | 95,961                 | 233,936                | -58.98%                                      |
| Printing   | 148,314                | 147,165                | 0.78%  |
| Equipment  | 374,328                | 468,263                | -20.06%                                      |
| Telecommunications                                 | 452,411                | 498,489                | -9.24%                                       |
| Operation of Automotive Equipment                  | 20,991                 | 22,412                 | -6.34%                                       |
| Lump Sum and Other Purposes                        | 44,582,741             | 48,921,026             | -8.87%                                       |
| Awards and Grants                                  | 8,804,253,555          | 8,191,129,292          | 7.49%  |
| Interfund Cash Transfers                           | 100,000                | 1,000,000              | -90.00%                                      |
| Refunds  | 1,470,147              | 1,216,007              | 20.90%                                       |
| <br>   |                        |                        |  |
| Total Expenditures                                 | <u>8,902,623,067</u>   | <u>8,294,960,717</u>   | <u>7.33%</u>                                 |
| <br>   |                        |                        |  |
| State Distributive Expenditures                    | (6,974,942,773)        | (6,452,342,114)        | 8.10%  |
| Federal Distributive Expenditures                  | (1,829,405,682)        | (1,743,933,096)        | 4.90%  |
| Total Distributive Expenditures                    | <u>(8,804,348,455)</u> | <u>(8,196,275,210)</u> | <u>13.00%</u>                                |
| <br>   |                        |                        |  |
| Total Operating Expenditures*                      | <u>\$ 98,274,612</u>   | <u>\$ 98,685,507</u>   | <u>-0.42%</u>                                |

\*Total operating expenditures includes only the amount used to carry out the Agency's administrative responsibilities.

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**SCHEDULE OF CHANGES IN STATE PROPERTY**

**FOR THE YEARS ENDED JUNE 30,**

|   | <u>2008</u>          | <u>2007</u>          |
|---|----------------------|----------------------|
| Property and Equipment, Beginning of Fiscal Year  | \$ 14,002,213        | \$ 14,337,051        |
| Additions:  |                      |                      |
| Purchases and other additions                     | 823,477              | 518,992              |
| Deletions:  |                      |                      |
| Transfers-out                                     | 829,443              | 302,176              |
| Trade-ins, adjustments and other deletions        | 84,311               | 551,654              |
| Property and Equipment, June 30                   | <u>\$ 13,911,936</u> | <u>\$ 14,002,213</u> |
| Property and Equipment by location                |                      |                      |
| Springfield - Alzina Building, Concourse          | \$ 1,634,066         | \$ 1,412,125         |
| Springfield - Alzina Building, First Floor        | 108,872              | 105,635              |
| Springfield - Alzina Building, Second Floor       | 2,679,196            | 2,856,172            |
| Springfield - Alzina Building, Third Floor        | 6,024,821            | 6,119,556            |
| Springfield - Alzina Building, Fourth Floor       | 918,105              | 963,422              |
| Lombard - Philip J. Rock Center                   | 1,499,003            | 1,499,003            |
| Chicago - James R. Thompson Center                | 1,047,873            | 1,046,300            |
| Property and Equipment, June 30                   | <u>\$ 13,911,936</u> | <u>\$ 14,002,213</u> |
| Accrual adjustments                               |                      |                      |
| Property and Equipment accounts payable - June 30 | <u>52</u>            | <u>-</u>             |
| Property and Equipment, accrual basis - June 30   | <u>\$ 13,911,988</u> | <u>\$ 14,002,213</u> |

Note: The data was reconciled to Agency property reports (C-15 Agency Report of State Property) submitted to the Office of the Comptroller. This summary schedule was prepared using State property records required by the Illinois Administrative Code. The capitalization policy in the Code is different than the capitalization policy established by the Office of the Comptroller for financial reporting in accordance with generally accepted accounting principles.

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**COMPARATIVE SCHEDULE OF CASH RECEIPTS**

**FOR THE YEARS ENDED JUNE 30,**

|   | <u>2008</u>      | <u>2007</u>      |
|---|------------------|------------------|
| <b><i>GENERAL REVENUE - 001</i></b>                                     |                  |                  |
| Federal government indirect cost recoveries                             |                  |                  |
| U.S. Department of Agriculture  | \$ -             | \$ 48,616        |
| U.S. Department of Education  | -                | 132,609          |
| U.S. Department of Health and Human Services                            | -                | 872              |
| Private Business Schools  | 155,750          | 156,000          |
| Miscellaneous   | 15,186           | 9,436            |
| Prior Year Refunds/Adjustments  | 2,886,543        | 1,339,536        |
| Total General Revenue Fund  | <u>3,057,479</u> | <u>1,687,069</u> |
| <b><i>EDUCATION ASSISTANCE FUND - 007</i></b>                           |                  |                  |
| Prior Year Refunds/Adjustments  | <u>3,608,252</u> | <u>1,840,389</u> |
| <b><i>TEACHER CERTIFICATE FEE REVOLVING FUND - 016</i></b>              |                  |                  |
| Teacher certification filing fees                                       | <u>1,574,432</u> | <u>1,557,325</u> |
| <b><i>SCHOOL DISTRICT EMERGENCY FINANCIAL ASSISTANCE FUND - 130</i></b> |                  |                  |
| Loan Repayments - interest  | 25,193           | 26,659           |
| Loan Repayments - principal   | 686,134          | 672,231          |
| Total School District Emergency Financial Assistance Fund               | <u>711,327</u>   | <u>698,890</u>   |
| <b><i>SBE SPECIAL PURPOSE TRUST FUND - 144</i></b>                      |                  |                  |
| Federal government indirect cost recoveries                             |                  |                  |
| U.S. Department of Agriculture  | 919,600          | -                |
| U.S. Department of Education  | 2,432,579        | -                |
| U.S. Department of Health and Human Services                            | 93,050           | -                |
| Capital Development Board for Technology Immersion                      | -                | 5,000,000        |
| Private Organization or Individuals                                     | 19,200           | -                |
| Miscellaneous   | -                | 2,039            |
| Prior Year Refunds/Adjustments  | 136,075          | 347,623          |
| Total SBE Special Purpose Trust Fund                                    | <u>3,600,504</u> | <u>5,349,662</u> |
| <b><i>SBE TEACHER CERTIFICATION INSTITUTE FUND - 159</i></b>            |                  |                  |
| Teacher certification filing fees                                       | <u>340,486</u>   | <u>483,875</u>   |



**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**COMPARATIVE SCHEDULE OF CASH RECEIPTS**

**FOR THE YEARS ENDED JUNE 30,**

|  | <b>2008</b>      | <b>2007</b>      |
|--|------------------|------------------|
| <b><i>SBE FEDERAL DEPARTMENT OF AGRICULTURE FUND - 410</i></b>             |                  |                  |
| U.S. Department of Agriculture grants                                      | \$ 490,308,810   | \$ 478,462,099   |
| Other program revenue  | 174,063          | 23,916           |
| Miscellaneous  | -                | 33,473           |
| Prior Year Refunds/Adjustments   | 301,567          | 300,296          |
| Total S.B.E. Federal Department of Agriculture Fund                        | 490,784,440      | 478,819,784      |
| <br><b><i>COMMON SCHOOL FUND - 412</i></b>                                 |                  |                  |
| Prior Year Refunds/Adjustments   | 1,196,295        | 397,470          |
| <br><b><i>SBE FEDERAL AGENCY SERVICES FUND - 560</i></b>                   |                  |                  |
| U.S. Department of Labor grants  | -                | 85               |
| Corporation for National and Community Service grants                      | 696,761          | 617,296          |
| U.S. DHHS Training Services grants   | 234,562          | 255,144          |
| Prior Year Refunds/Adjustments   | 3,538            | 76,835           |
| Total SBE Federal Agency Services Fund                                     | 934,861          | 949,360          |
| <br><b><i>SBE FEDERAL DEPARTMENT OF EDUCATION FUND - 561</i></b>           |                  |                  |
| U.S. Department of Education grants  | 1,353,404,527    | 1,336,495,860    |
| Prior Year Refunds/Adjustments   | 2,816,246        | 3,075,496        |
| Total S.B.E. Federal Department of Education Fund                          | 1,356,220,773    | 1,339,571,356    |
| <br><b><i>CHARTER SCHOOLS REVOLVING LOAN FUND - 567</i></b>                |                  |                  |
| Loan Repayments - principal  | 18,158           | 19,283           |
| <br><b><i>SCHOOL INFRASTRUCTURE FUND - 568</i></b>                         |                  |                  |
| Prior Year Refunds/Adjustments   | 30,345           | -                |
| <br><b><i>SCHOOL TECHNOLOGY REVOLVING LOAN PROGRAM FUND - 569</i></b>      |                  |                  |
| Loan Repayments - interest   | 89,420           | 81,651           |
| Loan Repayments - principal  | 2,738,357        | 3,203,130        |
| Interest   | 697              | -                |
| Prior Year Refunds/Adjustments   | 244,252          | -                |
| Total School Technology Revolving Loan Program Fund                        | 3,072,726        | 3,284,781        |
| <br><b><i>TEMPORARY RELOCATION EXPENSES REVOLVING GRANT FUND - 605</i></b> |                  |                  |
| General Revenue Fund transfers-in  | 100,000          | 1,023,119        |
| Loan repayments - principal  | 244,159          | 545,663          |
| Total Temporary Relocation Expenses Revolving Grant Fund                   | 344,159          | 1,568,782        |
| Total Cash Receipts  | \$ 1,865,494,237 | \$ 1,836,228,026 |

STATE OF ILLINOIS  
ILLINOIS STATE BOARD OF EDUCATION

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER

FOR THE YEAR ENDED JUNE 30, 2008

|                                     | General<br>Revenue<br>Fund (001) | Education<br>Assistance<br>Fund (007) | Teacher<br>Certificate Fee<br>Revolving<br>Fund (016) | Drivers<br>Education<br>Fund (031) | School District<br>Emergency<br>Financial Asst<br>Fund (130) |
|-------------------------------------|----------------------------------|---------------------------------------|---|------------------------------------|--|
| Cash Receipts per Agency            | \$ 170,271                       | \$ -                                  | \$ 1,520,264  | \$ -                               | \$ 711,327   |
| Adjustments:                        |                                  |                                       |   |                                    |  |
| Cash on Hand at June 30, 2007       | 665                              | -                                     | 54,168  | -                                  | -  |
| Cash on Hand at June 30, 2008       | (2,973)                          | -                                     | (41,306)  | -                                  | (105,527)  |
| Prior Year Refunds/Adjustments      | 2,886,543                        | 3,608,252                             | -   | -                                  | -  |
| Refunds in transit at June 30, 2007 | -                                | 1,155                                 | -   | -                                  | -  |
| Totals                              | <u>3,054,506</u>                 | <u>3,609,407</u>                      | <u>1,533,126</u>                                      | <u>-</u>                           | <u>605,799</u>   |
| Receipts per Comptroller (SB04)     | <u>3,054,506</u>                 | <u>3,611,691</u>                      | <u>1,533,126</u>                                      | <u>-</u>                           | <u>605,799</u>   |
| Agency/Comptroller variance         | <u>\$ -</u>                      | <u>\$ (2,284) a</u>                   | <u>\$ -</u>   | <u>\$ -</u>                        | <u>\$ -</u>  |

STATE OF ILLINOIS  
ILLINOIS STATE BOARD OF EDUCATION

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER

FOR THE YEAR ENDED JUNE 30, 2008

|                                     | SBE Special<br>Purpose<br>Trust<br>Fund - 144 | SBE Teacher<br>Certification<br>Institute<br>Fund - 159 | SBE Federal<br>Department of<br>Agriculture Fund -<br>410 | Common<br>School<br>Fund - 412 | SBE Federal<br>Agency<br>Services Fund -<br>560 |
|-------------------------------------|---|---|---|--------------------------------|---|
| Cash Receipts per Agency            | \$ 3,466,929                                  | \$ 285,337  | \$ 490,482,873  | \$ -                           | \$ 931,323                                      |
| Adjustments:                        |   |   |   |                                |   |
| Cash on Hand at June 30, 2007       | -   | 55,149  | -   | -                              | -   |
| Cash on Hand at June 30, 2008       | (2,500)                                       | (5,799)   | -   | -                              | -   |
| Prior Year Refunds/Adjustments      | 136,075                                       | -   | 301,567   | 1,196,295                      | 3,538   |
| Refunds in transit at June 30, 2007 | -   | -   | 6,827   | -                              | -   |
| Totals                              | <u>3,600,504</u>                              | <u>334,687</u>  | <u>490,791,267</u>  | <u>1,196,295</u>               | <u>934,861</u>                                  |
| Receipts per Comptroller (SB04)     | <u>3,600,504</u>                              | <u>334,687</u>  | <u>490,791,267</u>  | <u>1,196,295</u>               | <u>934,861</u>                                  |
| Agency/Comptroller variance         | <u>\$ -</u>                                   | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>                    | <u>\$ -</u>                                     |

STATE OF ILLINOIS  
ILLINOIS STATE BOARD OF EDUCATION

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER

FOR THE YEAR ENDED JUNE 30, 2008

|                                     |                  | Charter Schools<br>Revolving Loan<br>Fund - 567 | School<br>Infrastructure Fund<br>(568) | School Tech.<br>Revolving Loan<br>Program Fund<br>(569) | Temporary<br>Relocation<br>Expenses<br>Revolving Grant<br>Fund (605) | Total            |
|-------------------------------------|------------------|---|--|---|--|------------------|
| Cash Receipts per Agency            | \$ 1,353,404,527 | \$ 18,157                                       | \$ -                                   | \$ 2,682,381  | \$ 344,159   | \$ 1,854,017,548 |
| Adjustments:                        |                  |   |  |   |  |                  |
| Cash on Hand at June 30, 2007       | -                | -   | -                                      | 146,093   | -  | 256,075          |
| Cash on Hand at June 30, 2008       | -                | (3,039)   | -                                      | (12,581)  | -  | (173,725)        |
| Prior Year Refunds/Adjustments      | 2,816,246        | -   | 30,345                                 | 244,252   | -  | 11,223,113       |
| Refunds in transit at June 30, 2007 | 59,308           | -   | -                                      | -   | -  | 67,290           |
| Totals                              | 1,356,280,081    | 15,118  | 30,345                                 | 3,060,145   | 344,159  | 1,865,390,301    |
| Receipts per Comptroller (SB04)     | 1,356,277,797    | 15,118  | 30,345                                 | 3,060,145   | 344,159  | 1,865,390,301    |
| Agency/Comptroller variance         | \$ 2,284 a       | \$ -  | \$ -                                   | \$ -  | \$ -   | \$ -             |

a Prior Year Refund posted to wrong fund in fiscal year 2008

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**COMPARATIVE SCHEDULE OF DISTRIBUTIVE EXPENDITURES BY FUND**

**FOR THE YEARS ENDED JUNE 30,**

|  | <u>2008</u>  | <u>2007</u> |
|--|--------------|-------------|
| <b>General Revenue Fund</b>                  |              |             |
| Advanced Placement Classes                   | \$ 1,457,646 | \$ -        |
| Aerospace Education Initiative               | 920,000      | 920,000     |
| After School Programs                        | -            | 21,407,852  |
| Alternative Education/Regional Safe Schools  | 18,527,079   | 18,535,492  |
| Autism Training & Technical Asst             | 100,000      | 100,000     |
| Bilingual Reimbursement-Over 500,000         | 40,896,600   | 36,896,600  |
| Bilingual Reimbursement-Less Than 500,000    | 33,655,395   | 29,655,397  |
| Childrens Mental Health Partnership          | 2,988,203    | 2,904,146   |
| Class Size Reduction Pilot Project           | 7,644,584    | 7,979,509   |
| District Consolidation                       | 5,784,186    | 7,351,207   |
| Early Childhood Block Grant                  | 340,922,112  | -           |
| Education Strategic Plan                     | 44,900       | -           |
| Fast Growth Schools                          | 7,499,993    | -           |
| Free Lunch and Breakfast Program             | 20,999,992   | 20,999,994  |
| Gifted Education                             | 2,000,000    | -           |
| Grants to Local Governments, Not for Profits | 1,967,828    | 1,358,043   |
| Grants for School Transportation             | 1,200,000    | 1,200,000   |
| Grow Your Own Teachers                       | 2,994,074    | -           |
| Growth Model Assessments                     | 2,208,471    | -           |
| Healthy Kids/Healthy Minds/Expanded Vision   | -            | 3,000,000   |
| Illinois Breakfast Incentive                 | 723,499      | 722,230     |
| Illinois Economic Education Program          | 250,000      | 250,000     |
| Illinois Governmental Student Internship     | 129,900      | 129,900     |
| Jobs for Illinois Graduates Program          | 4,000,000    | 4,000,000   |
| Materials for the Visually Impaired          | 2,121,000    | 2,121,000   |
| Mentoring, After School & Student Support    | 4,715,492    | -           |
| Metro East Consortium/Student Advocacy       | 217,100      | 217,100     |
| Minority Transition                          | 578,000      | 577,592     |
| Orphanage & Tuition Claims                   | 11,500,000   | 12,467,627  |
| Parental Participation Pilot Project         | 100,000      | 100,000     |
| Parent/Guardian Transportation               | 11,950,175   | 14,454,326  |
| Philip J. Rock Center                        | 3,394,500    | 3,220,500   |
| Principal Mentoring Program                  | 2,033,678    | 800,000     |
| Recording for Blind and Dyslexic             | 1,018,000    | 518,000     |
| Re-enrollment Student Program                | 4,000,000    | -           |
| Regional Superintendent Initiatives          | 500,000      | 500,000     |
| Regional Superintendents Services            | 6,315,475    | 6,465,530   |
| ROE Mentoring Compensation                   | 529,049      | -           |
| School Bus Driver Training                   | 50,000       | -           |
| South Cook Intermediate Service Center       | -            | 300,000     |
| Special Education Personnel Reimbursement    | 422,453,870  | 364,493,059 |

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**COMPARATIVE SCHEDULE OF DISTRIBUTIVE EXPENDITURES BY FUND**

**FOR THE YEARS ENDED JUNE 30,**

|  | <b>2008</b>    | <b>2007</b>    |
|--|----------------|----------------|
| <b>General Revenue Fund (continued)</b>                      |                |                |
| Special Education - Extraordinary                            | \$ 335,560,951 | \$ 268,892,600 |
| Special Education - Orphans & Foster Children                | 78,851,268     | 79,400,000     |
| Special Education Private Facility Tuition                   | 137,677,317    | 109,079,998    |
| Standards, Assessment and Accountability - Learning Standard | 3,298,515      | 3,124,229      |
| State Charter Schools  | 3,421,500      | 3,421,500      |
| Summer School Payments                                       | 9,926,195      | 8,694,000      |
| Supervisory Expense  | 102,000        | -              |
| Targeted Interventions                                       | 2,870,000      | -              |
| Tax Equivalent Grants  | 222,600        | 222,600        |
| Teach America  | 450,000        | 950,000        |
| Teacher Mentoring Pilot Project                              | 2,000,000      | 1,952,718      |
| Teacher Mentoring  | 6,988,107      | -              |
| Technology For Success                                       | 4,167,979      | -              |
| Technology Immersion   | 4,898,347      | -              |
| Textbook Program - Reappropriation                           | 22,593,946     | 28,169,527     |
| Textbook Program - Section 18-17                             | 2,756,008      | 6,517,177      |
| Transitional Assistance                                      | 5,000,000      | 11,799,999     |
| Transporting Common School Pupils Reimbursement              | 305,859,787    | 286,007,846    |
| Transporting Handicapped Students Reimbursement              | 355,717,929    | 326,527,015    |
| Truant Alternative   | 20,076,058     | 18,073,944     |
| Voc Ed Agriculture Education                                 | 2,880,891      | 2,880,023      |
|  | <hr/>          | <hr/>          |
| Total General Revenue Fund                                   | 2,273,710,199  | 1,719,358,280  |
|  | <hr/>          | <hr/>          |
| <b>Education Assistance Fund</b>                             |                |                |
| Career & Technical Education                                 | 38,541,733     | 38,518,899     |
| Early Childhood Block Grant                                  | 4,606,941      | 317,624,942    |
| General State Aid  | 1,364,521,590  | 833,560,000    |
| General State Aid Supplemental                               | 20,700,000     | 19,594,592     |
| National Board Certification                                 | 10,428,960     | -              |
| Reading Improvement Block                                    | 75,739,702     | 75,962,111     |
| School Safety & Educational Improvement Block Grant          | 74,840,998     | 74,840,999     |
| Summer Bridges   | 21,884,052     | 22,053,434     |
| Teacher Education  | -              | 8,130,609      |
| Teacher of the Year - Teaching Excellence                    | 135,000        | 135,000        |
| Technology for Success Reimbursement                         | -              | 6,169,700      |
|  | <hr/>          | <hr/>          |
| Total Education Assistance Fund                              | 1,611,398,976  | 1,396,590,286  |
|  | <hr/>          | <hr/>          |

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**COMPARATIVE SCHEDULE OF DISTRIBUTIVE EXPENDITURES BY FUND**

**FOR THE YEARS ENDED JUNE 30,**

|  | <u>2008</u>             | <u>2007</u>             |
|--|-------------------------|-------------------------|
| <b>Common School Fund</b>                              |                         |                         |
| Advance Placement Classes                              | \$ 140,442              | \$ 1,455,121            |
| Arts Education   | -                       | 3,129,340               |
| Compensation for Regional Superintendents & Assistants | 8,878,827               | 8,051,482               |
| General State Aid                                      | 3,059,755,797           | 3,293,546,360           |
| Grow Your Own Teachers                                 | -                       | 2,970,702               |
|  | <hr/>                   | <hr/>                   |
| Total Common School Fund                               | 3,068,775,066           | 3,309,153,005           |
|  | <hr/>                   | <hr/>                   |
| <b>Other Funds</b>                                     |                         |                         |
| Charter Schools Revolving Loan Fund                    | 11,250                  | -                       |
| Drivers Education Fund                                 | 17,929,390              | 17,929,499              |
| Federal Trust Funds                                    | 1,829,405,682           | 1,743,933,096           |
| School Technology Revolving Loan Fund                  | 2,733,100               | 2,955,563               |
| SBE Special Purpose Trust Fund                         | -                       | 5,145,918               |
| Temporary Relocation Expense Revolving Fund            | 384,792                 | 1,209,563               |
|  | <hr/>                   | <hr/>                   |
| Total Other Funds                                      | 1,850,464,214           | 1,771,173,639           |
|  | <hr/>                   | <hr/>                   |
| <b>TOTAL DISTRIBUTIVE EXPENDITURES</b>                 | <u>\$ 8,804,348,455</u> | <u>\$ 8,196,275,210</u> |

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**

**FOR THE YEAR ENDED JUNE 30, 2008**

The expenditures for the Agency's operating divisions are financed by appropriations from various funds. The Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances compares expenditures by appropriated line item, fund and program for the fiscal years ended June 30, 2008 and 2007. The Agency's explanations for significant fluctuations in expenditures are detailed below.

**General Revenue Fund - 001**

*State Employees'/Teachers' Retirement* – The increase was due to a retirement contribution rate increase in fiscal year 2008. In fiscal year 2007, the federal retirement contribution rate for staff participating in the Teachers' Retirement System (TRS) was 10.36% and the rate for staff participating in SERS was 11.525%; in fiscal year 2008, the rates were increased to 13.69% and 16.561%, respectively.

*Commodities* – The decrease in GRF expenditures was generally due to the allocation of commodity expenditures. In fiscal year 2007, the Department of Education's indirect costs were allocated in GRF, however these costs were moved to Fund 144 in fiscal year 2008.

*Printing* – The decrease was generally due to the allocation of printing expenditures being greater in fiscal year 2007 than in fiscal year 2008. In fiscal year 2007, the Department of Education's indirect costs were allocated in GRF, however these costs were moved to Fund 144 in fiscal year 2008.

*Equipment* – The decrease was generally due to the purchase of supplementary air conditioning for the computer room, security cameras for the Springfield office and agency computers distributed throughout the agency in fiscal year 2007. Fiscal year 2008 did not have such expenditures during the year.

*Telecommunications* – The increase was generally due to these applicable and allowable costs being paid from federal programs funds as a result of an appropriation from federal indirect costs recoveries to federal programs in fiscal year 2007. However, federal cost recoveries were not available for use in GRF for fiscal year 2008.

*Lump Sums and Other Purposes* – The decrease was due to the elimination of the Security for Schools and Bullying Prevention programs in fiscal year 2008.

*Awards and Grants* – The increase was generally due to the Early Childhood Block Grant being appropriated from GRF in fiscal year 2008. In fiscal year 2007 this grant was paid from the Education Assistance Fund (007). Also, there was a substantial increase in the Special Education Mandated Categorical in fiscal year 2008.

*Interfund Transfers* – The decrease was due to less funds being needed for the Temporary Relocation Revolving Program (the balance of funds in the program was such that less additional money was requested for transfer).



STATE OF ILLINOIS  
ILLINOIS STATE BOARD OF EDUCATION

FINANCIAL AUDIT AND COMPLIANCE EXAMINATION

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
(Continued)

FOR THE YEAR ENDED JUNE 30, 2008

**Education Assistance Fund - 007**

*Awards and Grants* – The increase in expenditures corresponds with a switch in appropriation from the Common School Fund (412) to fund 007. The appropriations for General State Aid increased in fund 007 and decreased in fund 412 between fiscal year 2007 and fiscal year 2008.

**Teacher Certification Fee Revolving Fund - 016**

*State Employees'/Teachers' Retirement* – The increase was due to a retirement contribution rate increase in fiscal year 2008. In fiscal year 2007, the federal retirement contribution rate for staff participating in the Teachers' Retirement System (TRS) was 10.36% and the rate for staff participating in SERS was 11.525%; in fiscal year 2008, the rates were increased to 13.69% and 16.561%, respectively.

*Personal Services* –

*Lump Sum and Other Purposes* – The amount appropriated to the Teacher Certification Fee Revolving Fund was reduced in fiscal year 2008. The GRF appropriation was increased to account for the payment of these expenditures.

**SBE Federal Department of Agriculture Fund - 410**

*State Employees'/Teachers' Retirement* – The increase was due to a retirement contribution rate increase in fiscal year 2008. In fiscal year 2007, the federal retirement contribution rate for staff participating in the Teachers' Retirement System (TRS) was 10.36% and the rate for staff participating in SERS was 11.525%; in fiscal year 2008, the rates were increased to 13.69% and 16.561%, respectively.

*Commodities* – The decrease was generally due to transfer of federal indirect cost recovery allocation to fund 144 in fiscal year 2008 as opposed to fiscal year 2007 when it was allocated directly to this fund.

*Printing* – The increase was generally due to the Child Nutrition programs having greater printing expenses in fiscal year 2008 due to higher purchase quantities because of lower bids received.

*Equipment* – The increase was generally due to the purchase of office and computer furniture necessary for the Child Nutrition division reconfiguration in fiscal year 2008.

*Telecommunications* – The decrease was generally due to the transfer of federal indirect cost recovery allocation to fund 144 in fiscal year 2008 as opposed to fiscal year 2007 when it was allocated directly to this fund.

*Awards and Grants* – The increase in Child Nutrition Awards and Grants was generally due to an increase in the number of meals, snacks, milks and supplements that were provided and the increase in rates paid for each.

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
**(Continued)**

**FOR THE YEAR ENDED JUNE 30, 2008**

**SBE Federal Agency Service Fund - 560**

*State Employees'/Teachers' Retirement* – The increase was due to a retirement contribution rate increase in fiscal year 2008. In fiscal year 2007, the federal retirement contribution rate for staff participating in the Teachers' Retirement System (TRS) was 10.36% and the rate for staff participating in SERS was 11.525%; in fiscal year 2008, the rates were increased to 13.69% and 16.561%, respectively.

*Social Security* – The increase was generally due to a replacement employee, who was added to this payroll in the last two months of fiscal year 2007, not contributing to social security. However, contributions were made for all employees in fiscal year 2008.

*Commodities* – The decrease was due to informational pamphlets on AIDS being purchased in fiscal year 2007 but not purchased in fiscal year 2008.

*Telecommunications* – This decrease was generally due to the transfer of federal indirect cost recovery allocation to fund 144 in fiscal year 2008 as opposed to fiscal year 2007 when it was allocated directly to this fund.

*Awards and Grants* – The decrease was generally due to a change in funding for technical assistance and professional development services for the Learn and Serve Program. The Learn and Serve grant award was reduced in fiscal year 2007 and again in fiscal year 2008.

**SBE Federal Department of Education Fund - 561**

*Travel* –

*Commodities* –

*Equipment* –

*Telecommunications* – This decrease was generally due to the transfer of federal indirect cost recovery allocation to fund 144 in fiscal year 2008 as oppose to fiscal year 2007 when it was allocated directly to this fund.

*Lump Sums* – This line item was for the administration of mandated assessments to comply with the federal No Child Left Behind Act (NCLB). The increase was generally due to the increased costs of developing and administering statewide student tests for federal NCLB compliance.

*Personal Services* – The decrease was generally due to a decrease in the number of fulltime employees (FTEs) paid from this fund in fiscal year 2008 as opposed to fiscal year 2007.

*Awards and Grants* – The increase was generally due to an increase of grant awards to school districts and cooperatives for several large federal programs. These increases include \$26.0 million for Title I schools, \$42.7 million for the Individuals with Disabilities Education Act; \$11.1 million for Enhancing Education through Technology; and \$5.6 million for Title II, Teacher Training programs.

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**

**(Continued)**

**FOR THE YEAR ENDED JUNE 30, 2008**

**Charter Schools Revolving Loan Fund – 567**

*Awards and Grants* – There was one loan issued through the Charter School Revolving Loan Fund program in fiscal year 2008 and none in fiscal year 2007. The applications for loans vary from year to year and accordingly the disbursements differ from year to year.

**Temporary Relocation Expenses Revolving Grant Fund - 605**

*Awards and Grants* – The decrease was due to smaller transfers needed to cover emergency relocations in fiscal year 2008. In fiscal year 2007, the amounts requested by eligible districts for temporary relocation were larger even though there was the same number of districts (two) that received both loans and grants in both years.

*Non-appropriated expenditures:*

**SBE Federal Department of Agriculture Fund - 410**

*Refunds* – The decrease in fiscal year 2008 was due to a decrease in unspent grant funds returned from school districts.

**SBE Federal Agency Services Fund - 560**

*Refunds* – The increase in fiscal year 2008 was due to an increase in unspent grant funds returned from school districts.

**SBE Federal Department of Education Fund - 561**

*Refunds* – The increase in fiscal year 2008 was due to an increase in unspent grant funds returned from school districts.

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**

**FOR THE YEAR ENDED JUNE 30, 2008**

To analyze cash receipts, the Comparative Schedule of Cash Receipts was utilized to identify significant fluctuations in Agency cash receipts by fund and by source for the fiscal years ended June 30, 2008 and 2007. The following are explanations obtained from Agency officials for the identified fluctuations:

**General Revenue Fund – 001**

*US Department of Education* - The decrease in fiscal year 2008 was due to the indirect cost draws being deposited into the federal fund 561 starting in September 2006 (fiscal year 2007) and into fund 144 starting January 2008 (fiscal year 2008).

*Prior Year Refunds/Adjustments* – The increase in fiscal year 2008 was due to returned funds in fiscal year 2008 that did not occur in fiscal year 2007, specifically for the Class Size Reduction program.

**Education Assistance Fund – 007**

*Prior Year Refunds/Adjustments* – The increase in fiscal year 2008 was due to returned funds from subrecipients that did not occur in fiscal year 2007, specifically for the Early Childhood Block grant.

**SBE Special Purpose Trust Fund – 144**

*US Department of Agriculture* – The increase in fiscal year 2008 was due to the indirect cost draws being deposited into fund 144 starting January 2008.

*US Department of Education* - The increase in fiscal year 2008 was due to the indirect cost draws being deposited into fund 144 starting January 2008.

*US Department of Health and Human Services* – The increase in fiscal year 2008 was due to the indirect cost draws being deposited into fund 144 starting January 2008.

*Capital Development Board for Technology Immersion* – The decrease in fiscal year 2008 was due to no funds being received from the Capital Development Board.

*Prior Year Refunds/Adjustments* – The decrease in fiscal year 2008 was due to returned funds in fiscal year 2007 from subrecipients that did not occur in fiscal year 2008.

**SBE Teacher Certification Institute Fund - 159**

*Teacher certification filing fees* – The decrease in fiscal year 2008 was due to the number of certificates for renewal in fiscal year 2007 being greater than the number due in fiscal year 2008.

**SBE Federal Department of Agriculture Fund – 410**

*US Department of Agriculture* – The increase in fiscal year 2008 was due to the increase in the federal rates of reimbursement plus the addition of more participants in the program.

*Other Program Revenue* - The increase in fiscal year 2008 is due to a payment received from a vendor for insured commodities. The funds were paid in Chicago Public School District, the owner of the damaged commodities.

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**

**(Continued)**

**FOR THE YEAR ENDED JUNE 30, 2008**

**Common School Fund – 412**

*Prior Year Refunds/Adjustments* – The increase in fiscal year 2008 was due to returned funds from subrecipients that did not occur in fiscal year 2007, specifically from the Illinois Art Council program.

**School Technology Revolving Loan Program Fund – 569**

*Loan Repayments – principal* - The decrease was due to fewer loans made in previous years resulting in fewer repayments in fiscal year 2008.

*Prior Year Refunds/Adjustments* – The increase in fiscal year 2008 was due to returned funds from subrecipients in fiscal year 2008 that did not occur in fiscal year 2007.

**Temporary Relocation Expenses Revolving Grant Fund – 605**

*General Revenue Fund transfers-in* – The decrease was due to smaller transfers needed to cover emergency relocations in fiscal year 2008. In fiscal year 2007, the amounts requested by eligible districts for temporary relocation were larger even though there was the same number of districts (two) that received both loans and grants in both years.

*Loan repayments - principal* – The decrease in fiscal year 2008 was due to large repayments from school districts in fiscal year 2007, which did not occur in fiscal year 2008.

STATE OF ILLINOIS  
ILLINOIS STATE BOARD OF EDUCATION

FINANCIAL AUDIT AND COMPLIANCE EXAMINATION

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING

FOR THE YEAR ENDED JUNE 30, 2008

Lapse period expenditures result from vouchers received late in the fiscal year for goods received or services provided prior to June 30. To analyze significant lapse period spending, the Schedule of Appropriations, Expenditures and Lapsed Balances was used to compare lapse period expenditures to total expenditures in fiscal year 2008. The following explanations were obtained from Agency officials.

**General Revenue Fund – 001**

*Contractual Services* - The significant lapse period expenditures were for the payment of professional fees incurred prior to June 30 for the American College Testing program.

*Telecommunications* – The significant lapse period expenditures were for the payment of telecommunication charges incurred prior to June 30, but billed by the Department of Central Management Services during lapse period.

*Equipment* – The significant lapse period expenditures was due to the purchase of two agency automobiles ordered and received prior to June 30.

*Lump Sums and Other Purposes* – The significant lapse period expenditures were for the payment of Student Assessment contracts for which the work was performed prior to June 30, but billed to the agency during lapse period.

**SBE Federal Agency Services Fund – 560**

*Contractual Services* - The significant lapse period expenditures were for payment of HIV prevention education services, which was provided prior to June 30.

*Awards and Grants* - The significant lapse period expenditures were for the payment of Learn and Serve America Program services incurred prior to June 30.

**SBE Department of Education Fund – 561**

*Awards and Grants* - The significant lapse period expenditures were for the payment of monthly reimbursement claims incurred prior to June 30, but billed to the agency during lapse period.

*Lump sum and other purposes* - The significant lapse period expenditures were for the payment of American College Testing Program for which the work was performed prior to June 30, but billed to the agency during lapse period.

**Charter School Revolving Loan Fund – 567**

*Awards and Grants* - The significant lapse period expenditures were for the payment of Beardstown Charter School loan approved prior to June 30.

STATE OF ILLINOIS  
ILLINOIS STATE BOARD OF EDUCATION

FINANCIAL AUDIT AND COMPLIANCE EXAMINATION

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES

FOR THE YEAR ENDED JUNE 30, 2008

The following explanations were obtained from Agency official for the identified accounts:

**Major Fund/General Fund**

*Unexpended appropriation* – This balance represents the amount of lapse period warrants issued plus an increase in liabilities for reappropriated accounts (textbook program) in the current year.

*Due to other government – local* – This balance represents liabilities of the Agency at June 30 to local education agencies for mandated categorical programs, to be paid from the subsequent year appropriation.

*Fund Balance, Unreserved: Undesignated* – This deficit is primarily represented by liabilities of the Agency at June 30 to local education agencies for mandated categorical programs, which are to be paid from the subsequent year appropriation.

**Nonmajor Funds/Special Revenue Funds**

*Due from other governments – federal* – This balance represents amounts due primarily from the U.S. Department of Agriculture and the U.S. Department of Education for reimbursement of grant payments due to local education agencies at June 30.

*Loans Receivable* - This balance represents amounts due primarily to the Agency from school districts that have borrowed funds under the Agency's emergency financial assistance or technology programs.

*Accounts payable and accrued liabilities* – This balance represents liabilities of the Agency at June 30, primarily for professional and artistic services, where final payments were completed after June 30.

*Due to other governments – local* – This balance represents grant payments due to local education agencies at June 30, primarily from the SBE Federal Department of Agriculture Fund and the SBE Federal Department of Education Fund and the Drivers Education Fund.

*Fund Balance, Reserved for Long-term portion of loans receivable* – This balance represents a reservation of fund balance for the portion of loans receivable primarily for the School District Emergency Financial Assistance and the School Technology Revolving Loan programs due after the State's availability period and do not represent available spendable resources.

STATE OF ILLINOIS  
ILLINOIS STATE BOARD OF EDUCATION  
FINANCIAL AUDIT AND COMPLIANCE EXAMINATION  
ANALYSIS OF ACCOUNTS RECEIVABLE  
FOR THE YEAR ENDED JUNE 30, 2008

Receivables of the Illinois State Board of Education consist mainly of reimbursement or formula allocation amounts due to the Agency arising from its administration of federal and State grant awards. The principal grantors are agencies of the federal government or other State agencies; therefore, the Agency's receivables are considered fully collectible.

The following is a schedule of receivable balances (expressed in thousands) at June 30, 2008.

|                                       | <u>2008</u>       | <u>2007</u>       |
|---------------------------------------|-------------------|-------------------|
| Due from other government – federal   | \$ 301,858        | \$ 270,333        |
| Due from other governments – local    | 10                | 18                |
| Other receivables                     | 36                | 74                |
| Due from other State funds            | 1,548             | 2,449             |
| Due from component units of the State | <u>613</u>        | <u>280</u>        |
| Total receivables                     | \$ <u>304,065</u> | \$ <u>273,154</u> |

Receivable amounts are recorded at year-end through the annual process of adjusting the financial statements to generally accepted accounting principles (GAAP) for reporting purposes.



STATE OF ILLINOIS  
ILLINOIS STATE BOARD OF EDUCATION

SCHEDULE OF INDIRECT COST REIMBURSEMENTS

FOR THE YEARS ENDED JUNE 30, 2008

(Unaudited)

Indirect cost reimbursements are primarily Letter of Credit draw downs of federal funds which are deposited directly into the General Revenue Fund, SBE Special Purpose Trust Fund, and the SBE Federal Agency Services, Department of Agriculture and Department of Education Funds in the State treasury. Indirect costs are based on a fixed rate which is negotiated annually with the cognizant federal agency, the U.S. Department of Education. Following are reimbursements deposited during fiscal years 2008 and 2007.

| <u>Federal Programs/Grants</u>                               | <u>2008</u>         | <u>2007</u>         |
|--|---------------------|---------------------|
| Child Nutrition Grants                                       | \$ 919,600          | \$ 1,106,292        |
| Education for the Homeless Children and Youth                | 15,451              | 10,050              |
| Even Start - State Educational Agencies                      | 21,534              | 43,897              |
| Math/Science Partnership                                     | 58,582              | 47,933              |
| Migrant Education - Basic State Grant Programs               | 2,660               | 3,083               |
| Safe and Drug Free Schools and Communities -<br>State Grants | 31,404              | 53,326              |
| Special Education - Grants to States                         | 991,119             | 1,239,241           |
| Special Education - Preschool Grants                         | 71,317              | 112,621             |
| Title I Grants to Local Education Agencies                   | 602,664             | 767,854             |
| Vocational Education - Basic Grants to States                | 89,611              | 139,324             |
| Technology Literacy Challenge Program                        | 57,733              | 82,644              |
| Charter Schools  | 8,294               | -                   |
| Title V - Innovative Education Program Strategies            | 14,351              | 25,225              |
| Reading First State Grants                                   | 75,553              | 87,841              |
| Rural Education  | 5,540               | 5,079               |
| Title II - Teaching  | 140,733             | 249,714             |
| Title III - English Language                                 | 86,908              | 83,193              |
| Title IV - 21st Century                                      | 97,927              | 102,517             |
| Advanced Placement Fee Payment Program                       | -                   | 25,048              |
| Transition To Teaching                                       | 3,762               | 4,483               |
| Special Education - State Personnel Development              | 11,097              | 9,786               |
| Title I Program for Neglected & Delinquent Children          | 1,653               | 2,380               |
| Comprehensive School Reform Demonstration                    | 9,307               | 45,648              |
| Tech Prep Program  | 20,186              | 30,183              |
| Grants to Improve the Mental Health of Children              | 15,193              | 5,235               |
| Training School Health Personnel                             | 37,642              | 42,206              |
| Learn and Serve America                                      | 55,408              | 72                  |
| Total Indirect Cost Reimbursements                           | <u>\$ 3,445,229</u> | <u>\$ 4,324,875</u> |

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**AGENCY FUNCTIONS AND PLANNING PROGRAM**

**FOR THE YEAR ENDED JUNE 30, 2008**

The Illinois State Board of Education consists of a nine member lay citizen governing board and an administrative agency which is responsible to that Board. Members of the governing board are appointed by the Governor, with the advice and consent of the Senate. The appointments are based on statutory requirements designed to assure representation throughout the State and a balance of political affiliations. In September 2004, the legislation re-aligned the terms of seven of the nine board members and authorized the Governor to make seven new appointments to the State Board of Education.

The Board is responsible for matters related to public schools and selected private schools, serving students from pre-school through secondary school and vocational education. In support of these responsibilities, the Board is required to analyze the present and future aims, needs and requirements of education in the State. The specific powers and duties of the State Board of Education are described in Article 1A of the School Code (105 ILCS 5/1A et seq.).

The Governor, with the advice and consent of the Senate, appoints the Chair of the State Board of Education. The current chair is Jesse H. Ruiz.

The Board appoints the State Superintendent of Education. The current State Superintendent of Education, Dr. Christopher Koch, was appointed to the position on May 1, 2007.

The Board mailing address is:

Illinois State Board Education  
100 North First Street  
Springfield, Illinois 62777-0001

**Planning Program**

The work of the State Board of Education is directed toward the vision, mission, and goals of Illinois education:

**Vision for Illinois Education**

The Illinois public school will enable all students to succeed in post-secondary education and career opportunities, to be effective life-long learners, and to participate actively in our democracy.

The actions of the Board are guided by its mission statement and three goals with fifteen strategic objectives.

**State Board of Education Mission**

The Illinois State Board of Education will provide leadership, assistance, resources and advocacy so that every student is prepared to succeed in careers and postsecondary education, and share accountability for doing so with districts and schools.

The goals and objectives are intended to assist the Agency in reaching the ultimate learning outcome for every student in Illinois. The Board ensures that the goals and objectives are met through monitoring the performance strategies. The Board provides assistance to school districts in meeting the goals and related objectives listed below:

**STATE OF ILLINOIS**  
**ILLINOIS STATE BOARD OF EDUCATION**

**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
**(Continued)**

**FOR THE YEAR ENDED JUNE 30, 2008**

A. Enhancing Literacy

The Illinois State Board of Education fosters increased literacy by providing support for effective instruction and broad approaches to impact all students through the following strategies:

1. Establish literacy as the top education priority and assist schools in delivering high quality reading skills and literacy instruction beginning in early childhood and continuing through the high school grades.
2. Partner with other agencies to educate parents on how to be their child's first teachers to stimulate development in reading and writing.
3. Assist school's efforts to create and sustain early childhood and kindergarten program options (including full-day programs for at-risk students) that focus on early language and literacy.
4. Collaborate with higher education and other agencies on integrated teacher education and professional development programs themed around literacy.

B. Improving Educator Quality for All Children

1. Partner with higher education and other agencies to ensure educators have the preparation and background to teach successfully in rural and urban settings and work with at-risk students.
2. Provided high quality professional development in best practices for educators working in schools struggling to meet academic requirements.
3. Work with higher education and other entities to develop school leaders who are successful in raising student achievement.
4. Developing strategies to recruit, induct, mentor and retain educators to serve "hard-to-staff" schools for at least five years.
5. Create networks (including online resources) to provide support, induction and mentoring, especially for first-time teachers and those teachers moving from initial to standard certification.

C. Expanding Data-Informed School Management and Support Practices

1. Establish a variety of shared services and cost-savings initiatives.
2. Leverage new state revenues to obtain public and private matching funds for innovative programs and services tied to the strategic planning initiatives.
3. Provide or broker expert fiscal guidance, including online support services, for school districts.
4. Foster and provide additional incentives for school district reorganization of multiple types.
5. Increase school-based technology for data-informed decision-making at the building level, reflecting greater access to educational research and outcomes evaluation for school improvement.
6. Establish a consistent role for the Regional Offices of Education and Intermediate Service Centers to be key providers of support services and hold them accountable for service delivery in conjunction with the Agency's responsibility to provide them with technical and fiscal support.

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**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
**(Continued)**

**FOR THE YEAR ENDED JUNE 30, 2008**

Following is a summary of State Board activities designed to achieve the above goals:

- Review and evaluate the effectiveness of state-funded early childhood programs and their effectiveness in improving school readiness and later outcomes for young children. In particular, using the implementation of Preschool for All Program as a guide.
- Identify issues specific to kindergarten such as early language and literacy and targeting principals for professional development in Early Childhood Education.
- Complete and disseminate Spanish language arts standards to support Spanish-language students in accessing content knowledge and obtaining skills necessary for literacy.
- Collect and disseminate best practices targeting 21<sup>st</sup> century literacy skills acquisition at key transition points; have the best practices reviewed by the appropriate professional educators and disseminate those most recommended best practices. Online lessons plans are currently being developed where any Illinois teacher can access and use free of cost.
- Added a writing portion to the High School Standards testing (PSAE).
- Oversee the implementation of the new Principal Mentoring Foundation Training program to support, induction, mentoring, and professional development to help attain the goal of improving educator quality.
- Develop a Master Principal program to provide high quality, job embedded learning experience in order to improve student performance by expanding the leadership knowledge, skills and attitudes of principals.
- Continue the implementation of the Beginning Teacher Induction Pilot programs formed based on research completed on first year teacher education graduates to determine needs for support, induction, mentoring and work with higher education institutions in responding to those needs. Also, produce a year-end report that summarizes the work and denotes strengths and weaknesses of the various models in place to determine best practices.
- Implement the Visiting Teacher Exchange program between the State and Puerto Rico as well as between Mexico to address the shortage of Spanish teachers needed to meet the strategic goals of enhancing literacy in the state.
- Enhance the Illinois State Response to Intervention Plan (Rtl) by encouraging school districts to complete a Self-Assessment to assist in determining their initial readiness towards implementation of Rtl to meet the learning needs of all students. Rtl is a system of scientific research based instruction, progress monitoring, ongoing assessment, levels of intervention and problem-solving to help meet the needs of all students.
- Expand access and course offerings as well as expand the Illinois Virtual High School network.
- Expand access and support of the Illinois Interactive Report Card and to make the report card available to every Illinois school, along with professional development for its optimal utilization.
- Establish the Illinois College and Workforce Readiness Partnership to develop and support State policies and programs that ensure Illinois students are prepared for college and work. A framework for the High School to Post Secondary and Employment Data Pilot Project is now under development.

The Agency has established formal, written long-term objectives and short-term objectives and strategies along with time frames for achieving objectives. Key measurement criteria have been developed to assess progress toward objectives and accomplishments.

STATE OF ILLINOIS  
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FINANCIAL AUDIT AND COMPLIANCE EXAMINATION

AVERAGE NUMBER OF EMPLOYEES AND  
AVERAGE SALARY PER EMPLOYEE

FOR THE YEAR ENDED JUNE 30, 2008

(Unaudited)

Average number of employees by division is presented as follows:

|                                     | <u>2008</u>          | <u>2007</u>          |
|-------------------------------------|----------------------|----------------------|
| NUMBER OF EMPLOYEES AT JUNE 30      |                      |                      |
| State Operating and Trust Funds     | 293                  | 271                  |
| Federal Trust Funds                 | <u>189</u>           | <u>200</u>           |
| Total Agency employees at June 30   | <u>482</u>           | <u>471</u>           |
| <br>                                |                      |                      |
| AVERAGE NUMBER OF EMPLOYEES         |                      |                      |
| State Operating and Trust Funds     | 297                  | 264                  |
| Federal Trust Funds                 | <u>188</u>           | <u>214</u>           |
| Total average number of employees   | <u>485</u>           | <u>478</u>           |
| <br>                                |                      |                      |
| Total personal service expenditures | <u>\$ 32,098,915</u> | <u>\$ 30,598,169</u> |
| <br>                                |                      |                      |
| Average salary per employee         | <u>\$ 66,183</u>     | <u>\$ 64,013</u>     |

Note: The above does not include the superintendents and assistant superintendents of the regional offices of education.

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**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**ANNUAL STATISTICS – SUMMARY OF DEMOGRAPHIC DATA**

**FOR THE YEAR ENDED JUNE 30, 2008**

(Unaudited)

**Number of Public School Districts, 2006-2007**

|                      | <u>Operating</u> | <u>Nonoperating</u> | <u>Other</u> | <u>Total</u> |
|----------------------|------------------|---------------------|--------------|--------------|
| Elementary (Pre K-8) | 377              | 0                   | 0            | 377          |
| Secondary (9-12)     | 100              | 2                   | 0            | 102          |
| Unit                 | 395              | 0                   | 0            | 395          |
| Dept. of Corrections | 1                | 0                   | 0            | 1            |
| Total                | <u>873</u>       | <u>2</u>            | <u>0</u>     | <u>875</u>   |

**Number of Public and Nonpublic Attendance Centers, 2006-2007**

|                              | <u>Public</u> (1) | <u>Nonpublic</u> (2) | <u>Total</u> |
|------------------------------|-------------------|----------------------|--------------|
| Elementary                   | 2,611             | 793                  | 3,404        |
| Junior High                  | 612               | N/A                  | 612          |
| High School                  | 674               | 110                  | 784          |
| Unit                         | N/A               | 109                  | 109          |
| Special Education and Others | 341               | 14                   | 355          |
| Total                        | <u>4,238</u>      | <u>1,026</u>         | <u>5,264</u> |

(1) Includes Department of Corrections

(2) Voluntarily reported and registered with ISBE.

**School Enrollment, 2006-2007**

|                      | <u>Public</u>    | <u>Nonpublic</u> (3) | <u>Total</u>     | <u>Percent</u> |
|----------------------|------------------|----------------------|------------------|----------------|
| Elementary (Pre K-8) | 1,477,679        | 186,325              | 1,664,004        | 70.5%          |
| Secondary (9-12)     | 640,597          | 55,842               | 696,439          | 29.5%          |
| Total                | <u>2,118,276</u> | <u>242,167</u>       | <u>2,360,443</u> | <u>100.0%</u>  |
| Percent              | <u>90%</u>       | <u>10%</u>           |                  |                |

(3) Nonpublic schools reported data on a voluntary basis; does not include ungraded students.

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**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**ANNUAL STATISTICS – SUMMARY OF DEMOGRAPHIC DATA**  
**(Continued)**

**FOR THE YEAR ENDED JUNE 30, 2008**

**(Unaudited)**

**Racial – Ethnic Distribution of Statewide Public School Enrollment, 2006-2007**

|                                    | <u>Students</u>  | <u>Percent</u> |
|------------------------------------|------------------|----------------|
| White Non-Hispanic                 | 1,158,575        | 54.7%          |
| Black Non-Hispanic                 | 419,860          | 19.8%          |
| Hispanic                           | 408,302          | 19.3%          |
| Asian-Pacific Islander             | 80,675           | 3.8%           |
| American Indian-Alaskan            | 4,424            | 0.2%           |
| Multi Racial                       | 46,440           | 2.2%           |
| Total                              | <u>2,118,276</u> | <u>100.0%</u>  |
| Total percent of minority students |                  | <u>45.3%</u>   |

**Public School Bilingual Education Enrollment, 2006-2007**

|                     | <u>Chicago</u> | <u>Downstate</u> | <u>Total</u> | <u>Percent</u> |
|---------------------|----------------|------------------|--------------|----------------|
| Spanish             | 60,056         | 91,620           | 151,676      | 81.3%          |
| Polish              | 2,640          | 4,228            | 6,868        | 3.7%           |
| Arabic              | 1,023          | 2,299            | 3,322        | 1.8%           |
| Urdu                | 957            | 1,354            | 2,311        | 1.2%           |
| Korean              | 151            | 1,760            | 1,911        | 1.0%           |
| Cantonese (Chinese) | 1,359          | 396              | 1,755        | 0.9%           |
| Pilipino (Tagalog)  | 536            | 1,257            | 1,793        | 1.0%           |
| Gujarati            | 186            | 1,085            | 1,271        | 0.7%           |
| Vietnamese          | 561            | 670              | 1,231        | 0.7%           |
| Serbian             | 230            | 261              | 491          | 0.3%           |
| Russian             | 130            | 983              | 1,113        | 0.7%           |
| Lithuanian          | 53             | 704              | 757          | 0.4%           |
| Japanese            | 31             | 687              | 718          | 0.4%           |
| Bosnian             | 329            | 215              | 544          | 0.3%           |
| Mandarin (Chinese)  | 169            | 568              | 737          | 0.4%           |
| Bulgarian           | 161            | 421              | 582          | 0.3%           |
| Ukrainian           | 265            | 336              | 601          | 0.3%           |

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**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**ANNUAL STATISTICS – SUMMARY OF DEMOGRAPHIC DATA**  
**(Continued)**

**FOR THE YEAR ENDED JUNE 30, 2008**

**(Unaudited)**

**Public School Bilingual Education Enrollment, 2006-2007 (Continued)**

|                               | <b><u>Chicago</u></b> | <b><u>Downstate</u></b> | <b><u>Total</u></b> | <b><u>Percent</u></b> |
|-------------------------------|-----------------------|-------------------------|---------------------|-----------------------|
| Romanian                      | 184                   | 250                     | 434                 | 0.2%                  |
| Assyrian (Syriac, Aramaic)    | 221                   | 243                     | 464                 | 0.3%                  |
| Albanian, Gheg (Kosovo/Maced) | 108                   | 217                     | 325                 | 0.2%                  |
| French                        | 216                   | 408                     | 624                 | 0.3%                  |
| Hindi                         | 90                    | 344                     | 434                 | 0.2%                  |
| Malayalam                     | 40                    | 360                     | 400                 | 0.2%                  |
| Farsi (Persian)               | 50                    | 166                     | 216                 | 0.1%                  |
| Telugu (Telegu)               | 41                    | 226                     | 267                 | 0.1%                  |
| Greek                         | 55                    | 188                     | 243                 | 0.1%                  |
| Others (Identified)           | 1,170                 | 2,769                   | 3,939               | 2.1%                  |
| Others (Unidentified)         | 543                   | 913                     | 1,456               | 0.8%                  |
|                               | <hr/>                 | <hr/>                   | <hr/>               | <hr/>                 |
| Total                         | <u>77,555</u>         | <u>114,928</u>          | <u>186,483</u>      | <u>100%</u>           |



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**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**ANNUAL STATISTICS – SUMMARY OF DEMOGRAPHIC DATA**  
**(Continued)**

**FOR THE YEAR ENDED JUNE 30, 2008**

**(Unaudited)**

**Twelfth Grade Graduates, 2006-2007**

|        | <u>Public</u>  | <u>Nonpublic</u> | <u>Total</u>   |
|--------|----------------|------------------|----------------|
| Male   | 63,712         | 8,102            | 71,814         |
| Female | 66,508         | 8,604            | 75,112         |
| Total  | <u>130,220</u> | <u>16,706</u>    | <u>146,926</u> |

**Public Secondary School Dropouts by Gender and Ethnicity, 2006-2007**

|                         | <u>Female</u> | <u>Male</u>   | <u>Total</u>  |
|-------------------------|---------------|---------------|---------------|
| White Non-Hispanic      | 4,779         | 3,407         | 8,186         |
| Black Non-Hispanic      | 5,471         | 4,201         | 9,672         |
| Hispanic                | 3,957         | 2,951         | 6,908         |
| Asian-Pacific Islander  | 213           | 138           | 351           |
| American Indian-Alaskan | 22            | 21            | 43            |
| Multiracial             | 175           | 165           | 340           |
| Total                   | <u>14,617</u> | <u>10,883</u> | <u>25,500</u> |

**Median/Mean Salaries for Selected Full-Time Personnel, 2007-2008**

|                                  | <u>Median</u> | <u>Mean</u> |
|----------------------------------|---------------|-------------|
| Regional Superintendents         | \$ 96,435     | \$ 98,168   |
| District Superintendents         | 131,016       | 145,377     |
| District Administrative Staff    | 85,680        | 84,642      |
| Principals                       | 98,527        | 103,836     |
| Assistant Principals             | 92,602        | 95,288      |
| Pupil Personnel Specialists      | 64,503        | 68,167      |
| Supervisors                      | 94,479        | 95,151      |
| Special Ed/Speech Language Staff | 59,313        | 61,427      |
| Elementary Teachers (PreK-8)     | 54,738        | 58,369      |
| Secondary Teachers (9-12)        | 62,134        | 66,306      |
| All Classroom Teachers (PreK-12) | 56,844        | 60,743      |
| First-Year Teachers              | 39,565        | 41,063      |

Salaries include board-paid retirement, extra-duty pay, flexible benefit plans, bonus payments and retirement incentives.

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**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**ANNUAL STATISTICS – SUMMARY OF DEMOGRAPHIC DATA**  
**(Continued)**

**FOR THE YEAR ENDED JUNE 30, 2008**

**(Unaudited)**

**Public School Pupil-to-Teacher Ratios**

| <u>School Year</u> | <u>Elementary</u> | <u>Secondary</u> | <u>Special<br/>Education</u> |
|--------------------|-------------------|------------------|------------------------------|
| 1988-89            | 20.3              | 17.1             | 5.2                          |
| 1989-90            | 20.2              | 16.8             | 5.1                          |
| 1990-91            | 19.8              | 16.7             | 5.0                          |
| 1991-92            | 19.8              | 16.9             | 5.1                          |
| 1992-93            | 19.7              | 17.2             | 5.0                          |
| 1993-94            | 19.9              | 18.0             | 4.9                          |
| 1994-95            | 19.7              | 18.1             | 4.9                          |
| 1995-96            | 19.5              | 17.9             | 4.8                          |
| 1996-97            | 20.1              | 18.7             | Not available                |
| 1997-98            | 20.0              | 18.4             | Not available                |
| 1998-99            | 19.6              | 18.3             | Not available                |
| 1999-00            | 19.3              | 18.1             | Not available                |
| 2000-01            | 19.1              | 18.0             | Not available                |
| 2001-02            | 19.0              | 18.1             | Not available                |
| 2002-03            | 18.4              | 18.2             | Not available                |
| 2003-04            | 19.4              | 18.8             | Not available                |
| 2004-05            | 18.9              | 18.4             | Not available                |
| 2005-06            | 19.1              | 18.9             | Not available                |
| 2006-07            | 18.8              | 18.8             | Not available                |
| 2007-08            | 18.3              | 18.0             | Not available                |

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**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**SERVICE EFFORTS AND ACCOMPLISHMENTS**

**FOR THE YEAR ENDED JUNE 30, 2008**

**(Unaudited)**

The general objective of Service Efforts and Accomplishments (SEA) reporting is to provide the user of the Agency's financial statements with the information necessary to evaluate the efficiency and effectiveness of the Agency's use of financial and other resources. This is especially important given the significance of the Illinois State Board of Education to the State as a whole and the ongoing public debate concerning education policy across the nation. The following data was extracted from the School Report Card: Statewide Trend Data. School Report cards are to be made public by November 1 of each year. Note that some data for fiscal year 2008 are not currently available (\*) at this time.

Particular service efforts and accomplishments reported by the Agency are as follows

| <b>Performance Indicators</b>                  | <b>Performance Measures</b> |             |
|--|-----------------------------|-------------|
| <u>Schools/Students</u>                        | <u>2008</u>                 | <u>2007</u> |
| Number of Operating School Districts           | 870                         | 873         |
| Number of Schools with Report Card Information | 3,894                       | 3,888       |
| Low-Income Rate                                | 41.1%                       | 40.9%       |
| Limited English Proficient Rate                | 7.5%                        | 7.2%        |
| Dropout Rate                                   | 4.1%                        | 3.5%        |
| Attendance Rate                                | 93.3%                       | 93.7%       |
| Student Mobility Rate                          | 14.9%                       | 15.2%       |
| Chronic Truancy Rate                           | 2.5%                        | 2.5%        |
| Graduation Rate                                | 86.5%                       | 85.9%       |

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**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**SERVICE EFFORTS AND ACCOMPLISHMENTS**

**(Continued)**

**FOR THE YEAR ENDED JUNE 30, 2008**

**(Unaudited)**

| <b>Performance Indicators</b>   | <b>Performance Measures</b> |             |
|---|-----------------------------|-------------|
| <u>Student Achievement – Percent of Students Meeting or Exceeding State Performance Standards</u> | <u>2008</u>                 | <u>2007</u> |
| Reading   | 72                          | 73          |
| Third Grade   | 74                          | 70          |
| Fifth Grade   | 81                          | 82          |
| Eight Grade   | 53                          | 54          |
| Eleventh Grade  |                             |             |
| Mathematics   |                             |             |
| Third Grade   | 85                          | 87          |
| Fifth Grade   | 81                          | 83          |
| Eight Grade   | 80                          | 81          |
| Eleventh Grade  | 53                          | 53          |
| Science   | 76                          | 80          |
| Fourth Grade  | 79                          | 79          |
| Seventh Grade   | 51                          | 51          |
| Eleventh Grade  |                             |             |
| ACT Composite Score (schools with Report Card Information)  | 21                          | 21          |
| Percent of Class Taking ACT   | 98                          | 99          |

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**FINANCIAL AUDIT AND COMPLIANCE EXAMINATION**

**SERVICE EFFORTS AND ACCOMPLISHMENTS**

(Continued)

**FOR THE YEAR ENDED JUNE 30, 2008**

(Unaudited)

| <b>Performance Indicators</b>                          | <b>Performance Measures</b> |             |
|--|-----------------------------|-------------|
| <u>Teacher Information</u>                             | <u>2008</u>                 | <u>2007</u> |
| Total Number of Teachers (FTE)                         | 131,488                     | 127,010     |
| Years of Teaching Experience<br>(average)              | 12.4                        | 12.9        |
| Percent with Graduate Degree                           | 53.2                        | 52.3        |
| Students Per Teacher (elementary)                      | 18.3                        | 18.8        |
| Students Per Teacher (secondary)                       | 18.0                        | 18.8        |
| Students Per Administrator                             | 211.6                       | 230.6       |
| Teacher Salary (average)                               | \$60,871                    | \$58,275    |
| Administrator Salary (average)                         | \$105,117                   | \$102,310   |
| <hr/>  |                             |             |
| <u>Financial Information (06-07)</u>                   |                             |             |
| Instructional Expenditures Per Pupil                   | *                           | \$5,808     |
| Operational Expenditures Per Pupil                     | *                           | \$9,907     |
| <hr/>  |                             |             |
| <u>Percent of Expenditures by Function<br/>(06-07)</u> |                             |             |
| Instruction  | *                           | 47.5        |
| General Administration                                 | *                           | 2.5         |
| Support Services                                       | *                           | 32.4        |
| Other Expenditures                                     | *                           | 17.6        |
| <hr/>  |                             |             |
| <u>Percent of Expenditures by Fund<br/>(06-07)</u>     |                             |             |
| Education  | *                           | 72.6        |
| Operations and Maintenance                             | *                           | 8.5         |
| Transportation   | *                           | 3.9         |
| Bond and Interest                                      | *                           | 6.7         |
| All Other  | *                           | 8.3         |