

Due to ROE on October 15th
 Due to ISBE on November 15th
 SD/JA10

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779

**Illinois School District/Joint Agreement
 Annual Financial Report ***
June 30, 2010

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)</p>		<p align="center"><u>Accounting Basis:</u></p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
School District/Joint Agreement Number: 04-101-2050-25				Name of Auditing Firm: McGladrey & Pullen, LLP	
County Name: Winnebago				Name of Audit Supervisor: Mark Olson	
Name of School District/Joint Agreement: Rockford Public School District				Address: 1252 Bell Valley Road	
Address: 201 South Madison Street				City: Rockford	State: IL
City: Rockford				Zip Code: 61108	
Email Address:				Phone Number: (815) 231-7300	Fax Number: (815) 231-7309
Zip Code: 61104				IL Registration Number: 065-026321	
				Email Address: Mark.Olson@mcgladrey.com	
<p align="center"><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center"><u>A-133 Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any findings issued?</p>		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): Dr. LaVonne Sheffield		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address:		Email Address:		Email Address:	
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (06/10)

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 28, line 78)

This form complies with **Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing)**.

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

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

Submit AFR Electronically

* The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor or School District designated personnel (Please see Instructions for complete submission procedures).

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

* AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

Note: Adobe Acrobat (*.pdf) files cannot be embedded if you do not have the software. Simply attach files as separate docs in the Attachment Manager and they will be embedded for you.

Submit Paper Copy of AFR with Signatures

1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.

2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.

3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.

[Single Audit Act A-133](#)

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 11/1/1996
mm/dd/yyyy

Comments Applicable to the Auditor's Questionnaire:

19. See the SF&QC Sec 2 tab for further explanation.

McGladrey & Pullen LLP

Name of Audit Firm (print)

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

Mark S. Olson, CPA, Director

Signature

10/15/2010

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2009		Equalized Assessed Valuation (EAV):					2,834,165,335					
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.037000	+	0.005000	+	0.002000	=	0.044000	0.000500				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	302,027,889		304,622,368		(2,594,479)		100,492,465						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 25.												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,					391,114,816						
32	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)				Acct								
37	Outstanding:.....				511		83,676,446						
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q
1	ESTIMATED FINANCIAL PROFILE SUMMARY															
2	(Go to the following web site for reference to the Financial Profile)															
3	www.isbe.net/sfms/p/profile.htm															
4																
5																
6																
7	District Name: Rockford Public School District															
8	District Code: 04-101-2050-25															
9	County Name: Winnebago															
10																
11	1. Fund Balance to Revenue Ratio:															
12																
13																
14																
15																
16	2. Expenditures to Revenue Ratio:															
17																
18																
19																
20																
21																
22	3. Days Cash on Hand:															
23																
24																
25																
26	4. Percent of Short-Term Borrowing Maximum Remaining:															
27																
28																
29																
30	5. Percent of Long-Term Debt Margin Remaining:															
31																
32																
33																
34																
35																
36																
37																
38																
39																
40																

Total Profile Score: 3.55 *

Estimated 2010 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		102,737,378		1,826,101		5,653,949			4,431,641	101,051
5	Investments	120			10,402,424				11,160,932		
6	Taxes Receivable	130	54,133,759	7,608,070	7,333,171	2,789,659	1,867,629		697,395	5,361,684	697,396
7	Interfund Receivables	140							13,180,348		
8	Intergovernmental Accounts Receivable	150	32,070,109			20,373,770					
9	Other Receivables	160	452,350	4,611					143,532		
10	Inventory	170									
11	Prepaid Items	180	11,008								
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		189,404,604	7,612,681	19,561,696	23,163,429	7,521,578	0	25,182,207	9,793,325	798,447
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410		10,050,647		3,129,701					
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	7,552,356	1,757,452		334,811				524,505	83,692
28	Contracts Payable	440									
29	Loans Payable	460	(280)								
30	Salaries & Benefits Payable	470	15,108,955	113,946		80,317	89,475			4,267,545	11,940
31	Payroll Deductions & Withholdings	480	8,707,263	(182)		(318)				18,337	(57)
32	Deferred Revenues & Other Current Liabilities	490	74,664,688	7,006,842	13,542,136	15,663,630	1,876,285		700,628	5,386,535	700,628
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		106,032,982	18,928,705	13,542,136	19,208,141	1,965,760	0	700,628	10,196,922	796,203
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	11,008		6,019,560						
39	Unreserved Fund Balance	730	83,360,614	(11,316,024)		3,955,288	5,555,818		24,481,579	(403,597)	2,244
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		189,404,604	7,612,681	19,561,696	23,163,429	7,521,578	0	25,182,207	9,793,325	798,447

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

	A	B	L	M	N
1				Account Groups	
2	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long- Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		1,243,970		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		1,243,970		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		8,658,032	
17	Building & Building Improvements	230		190,252,495	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		48,923,019	
20	Construction in Progress	260		232,011	
21	Amount Available in Debt Service Funds	340			
22	Amount to be Provided for Payment on Long-Term Debt	350			83,676,446
23	Total Capital Assets			248,065,557	83,676,446
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	1,243,970		
34	Total Current Liabilities		1,243,970		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			83,676,446
37	Total Long-Term Liabilities				83,676,446
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			248,065,557	
41	Total Liabilities and Fund Balance		1,243,970	248,065,557	83,676,446

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	Local Sources	1000	121,567,358	19,300,315	16,433,842	5,669,798	5,201,234	0	2,557,845	9,438,181	1,413,452
5	Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
6	State Sources	3000	74,718,104	0	0	11,098,240	0	0	0	0	0
7	Federal Sources	4000	67,116,229	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		263,401,691	19,300,315	16,433,842	16,768,038	5,201,234	0	2,557,845	9,438,181	1,413,452
9	Receipts/Revenues for "On Behalf" Payments ²	3998	36,222,129							59,220	
10	Total Receipts/Revenues		299,623,820	19,300,315	16,433,842	16,768,038	5,201,234	0	2,557,845	9,497,401	1,413,452
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	171,976,818				1,406,949				
13	Support Services	2000	81,088,495	21,066,310		21,288,821	4,091,414	0		8,616,579	2,432,158
14	Community Services	3000	4,297,985	0		0	150,507				
15	Payments to Other Districts & Governmental Units	4000	4,903,939	0	0	0	0	0			0
16	Debt Service	5000	0	0	16,490,039	0	0			0	239,683
17	Total Direct Disbursements/Expenditures		262,267,237	21,066,310	16,490,039	21,288,821	5,648,870	0		8,616,579	2,671,841
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	36,222,129	0	0	0	0	0		59,220	0
19	Total Disbursements/Expenditures		298,489,366	21,066,310	16,490,039	21,288,821	5,648,870	0		8,675,799	2,671,841
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,134,454	(1,765,995)	(56,197)	(4,520,783)	(447,636)	0	2,557,845	821,602	(1,258,389)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment or Abatement of the Working Cash Fund	7110									
25	Transfer of Working Cash Fund Interest	7120	803,620	340,773							
26	Transfer Among Funds	7130									
27	Transfer of Interest	7140									
28	Transfer from Capital Project Fund to O&M Fund	7150									
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund ⁴	7160									
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170									
31	SALE OF BONDS (7200)										
32	Principal on Bonds Sold	7210									
33	Premium on Bonds Sold	7220									
34	Accrued Interest on Bonds Sold	7230									
35	Sale or Compensation for Fixed Assets ⁵	7300	2,378	2,500		40,090					
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800						0			
41	ISBE Loan Proceeds	7900									
42	Other Sources Not Classified Elsewhere	7990									
43	Total Other Sources of Funds		805,998	343,273	0	40,090	0	0	0	0	0
44	OTHER USES OF FUNDS (8000)										
45	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund	8110						0			
47	Transfer of Working Cash Fund Interest	8120						1,144,393			
48	Transfer Among Funds	8130									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
49	Transfer of Interest	8140									
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0
53	Taxes Pledged to Pay Principal on Capital Leases	8410									
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
57	Taxes Pledged to Pay Interest on Capital Leases	8510									
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
69	Taxes Transferred to Pay for Capital Projects	8810									
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
71	Other Revenues Pledged to Pay for Capital Projects	8830									
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
74	Other Uses Not Classified Elsewhere	8990									
75	Total Other Uses of Funds		0	0	0	0	0	0	1,144,393	0	0
76	Total Other Sources/Uses of Funds ⁶		805,998	343,273	0	40,090	0	0	(1,144,393)	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,940,452	(1,422,722)	(56,197)	(4,480,693)	(447,636)	0	1,413,452	821,602	(1,258,389)
78	Fund Balances - July 1, 2009		81,431,170	(9,893,302)	6,075,757	8,435,981	6,003,454	0	23,068,127	(1,225,199)	1,260,633
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
80	Fund Balances - June 30, 2010		83,371,622	(11,316,024)	6,019,560	3,955,288	5,555,818	0	24,481,579	(403,597)	2,244

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		104,596,279	14,134,595	13,169,384	5,653,885	4,203,734		1,413,452	9,437,390	1,413,452
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	1,621,926								
8	FICA/Medicare Only Purposes Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		106,218,205	14,134,595	13,169,384	5,653,885	4,203,734	0	1,413,452	9,437,390	1,413,452
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	9,676,960	4,147,267	3,258,010		997,500				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		9,676,960	4,147,267	3,258,010	0	997,500	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	489,724								
21	Regular - Tuition from Other Districts (In State)	1312	315,264								
22	Regular - Tuition from Other Sources (In State)	1313	3,872								
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	71,538								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	1,546,241								
34	Special Ed - Tuition from Other Sources (In State)	1343	36,321								
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351	40,069								
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		2,503,029								
41	TRANSPORTATION FEES										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				690					
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413				27,409					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					28,099					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	(20,934)	(15,315)	6,448				1,144,393		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		(20,934)	(15,315)	6,448	0	0	0	1,144,393	0	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	708,552								
70	Sales to Pupils - Breakfast	1612	105,121								
71	Sales to Pupils - A la Carte	1613	1,028,575								
72	Sales to Pupils - Other (Describe & Itemize)	1614	188,321								
73	Sales to Adults	1620	21,816								
74	Other Food Service (Describe & Itemize)	1690	9,273								
75	Total Food Service		2,061,658								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	126,532								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	6,265								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		132,797	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811									
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		0								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		34,009							
96	Contributions and Donations from Private Sources	1920	77,692								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	917,951	999,759		(12,186)				791	
108	Total Other Revenue from Local Sources		995,643	1,033,768	0	(12,186)	0	0	0	791	0
109	Total Receipts/Revenues from Local Sources	1000	121,567,358	19,300,315	16,433,842	5,669,798	5,201,234	0	2,557,845	9,438,181	1,413,452
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid- Sec. 18-8.05	3001	59,470,537								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		59,470,537	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	1,266,798								
125	Special Education - Extraordinary	3105	3,292,450								
126	Special Education - Personnel	3110	4,060,661								
127	Special Education - Orphanage - Individual	3120	1,034,488								
128	Special Education - Orphanage - Summer	3130	225,368								
129	Special Education - Summer School	3145	206,782								
130	Special Education - Other (Describe & Itemize)	3199	(451)								
131	Total Special Education		10,086,096	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	51,117								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		51,117	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	919,415								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		919,415				0				
145	State Free Lunch & Breakfast	3360	433,598								
146	School Breakfast Initiative	3365	4,453								
147	Driver Education	3370	44,126								
148	Adult Ed (from ICCB)	3410	486,427								
149	Adult Ed - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				9,840,031					
152	Transportation - Special Education	3510				1,258,209					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		11,098,240	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	177,871								
158	Early Childhood - Block Grant	3705	121,626								
159	Reading Improvement Block Grant	3715	1,090,610								
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	113,176								
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825	863,758								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	855,294							0	
172	Total Restricted Grants-In-Aid		15,247,567	0	0	11,098,240	0	0	0	0	0
173	Total Receipts from State Sources	3000	74,718,104	0	0	11,098,240	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
176	Federal Impact Aid	4001	40,794								
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		40,794	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	23,338								
188	Title V - District Projects	4105									
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		23,338	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	7,682,104								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	1,636,628								
197	Summer Food Service Admin/Program	4225									
198	Child & Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240	14,183								
200	Food Service - Other (Describe & Itemize)	4299	0								
201	Total Food Service		9,332,915				0				
202	TITLE I										
203	Title I - Low Income	4300	12,225,174								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335	192,590								
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399	139,922								
211	Total Title I		12,557,686	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	176,192								
214	Title IV - 21st Century	4421	2,257,195								
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		2,433,387	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	297,970								
219	Fed - Spec Education - Preschool Discretionary	4605									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	6,911,183								
221	Fed - Spec Education - IDEA - Room & Board	4625	204,069								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		7,413,222	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	162,083								
230	ARRA - General State Aid - Education Stabilization	4850	9,988,023								
231	ARRA - Title I - Low Income	4851	3,381,856								
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856	52,306								
237	ARRA - IDEA - Part B - Flow-Through	4857	3,752,962								
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862	3,114								
241	ARRA - Child Nutrition Equipment Assistance	4863	124,942								
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	3,308,457								
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875	8,476,496								
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds XI	4880									
259	Total Stimulus Programs		29,088,156	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905	56,891								
262	Title III - English Language Acquisition	4909	263,016								
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920	72,359								
265	Title II - Eisenhower Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	1,986,252								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	304,274								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	1,094,403								
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
			2,287,453								
271	Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		67,075,435	0	0	0	0	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	67,116,229	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues		263,401,691	19,300,315	16,433,842	16,768,038	5,201,234	0	2,557,845	9,438,181	1,413,452

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	67,366,949	23,356,270	1,347,461	2,059,242	877,745	1,110		69,950	95,078,727	
6	Pre-K Programs	1125	3,903,438	1,991,006	156,998	35,331					6,086,773	
7	Special Education Programs (Functions 1200-1220)	1200	23,217,959	9,893,789	220,640	93,121	1,864,926	4,705,633			39,996,068	
8	Special Education Programs Pre-K	1225	1,464,254	787,742	19,162	38,542	8,356				2,318,056	
9	Remedial and Supplemental Programs K-12	1250	2,333,430	1,087,073	102,003	239,910	166,996				3,929,412	
10	Remedial and Supplemental Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300	473,332	157,269	2,117	20,355					653,073	
12	CTE Programs	1400	1,860,311	711,195	21,487	31,746		206			2,624,945	
13	Interscholastic Programs	1500	1,250,165	167,753	140,952	72,197	24	75,412			1,706,503	
14	Summer School Programs	1600	955,741	105,794	26,606	194,026					1,282,167	
15	Gifted Programs	1650	2,651,956	937,513	18,723	26,536					3,634,728	
16	Driver's Education Programs	1700									0	
17	Bilingual Programs	1800	6,719,672	2,587,062	19,168	287,906					9,613,808	
18	Truant Alternative & Optional Programs	1900	3,129,243	1,198,783	427,569	177,563		119,400			5,052,558	
19	Pre-K Programs - Private Tuition	1910									0	
20	Regular K-12 Programs - Private Tuition	1911									0	
21	Special Education Programs K-12 - Private Tuition	1912									0	
22	Special Education Programs Pre-K - Tuition	1913									0	
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
25	Adult/Continuing Education Programs - Private Tuition	1916									0	
26	CTE Programs - Private Tuition	1917									0	
27	Interscholastic Programs - Private Tuition	1918									0	
28	Summer School Programs - Private Tuition	1919									0	
29	Gifted Programs - Private Tuition	1920									0	
30	Bilingual Programs - Private Tuition	1921									0	
31	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
32	Total Instruction ¹⁰	1000	115,326,450	42,981,249	2,502,886	3,276,475	2,918,047	4,901,761	0	69,950	171,976,818	0
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	2,576,327	968,894	45,092	10,476					3,600,789	
36	Guidance Services	2120	4,129,723	1,459,330	86,037	28,626					5,703,716	
37	Health Services	2130	2,349,026	857,925	123,607	62,532	6,881				3,399,971	
38	Psychological Services	2140	2,034,640	631,649	6,460	28,271					2,701,020	
39	Speech Pathology & Audiology Services	2150	3,182,734	1,134,285	4,894	20,199					4,342,112	
40	Other Support Services - Pupils (Describe & Itemize)	2190			23,557	8,330					31,887	
41	Total Support Services - Pupils	2100	14,272,450	5,052,083	289,647	158,434	6,881	0	0	0	19,779,495	0
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	5,312,150	2,508,627	5,771,173	280,508	(103)	1,494			13,873,849	
44	Educational Media Services	2220	1,669,818	1,047,459	8,231	230,399	22,450	8,253			2,986,610	
45	Assessment & Testing	2230	377,959	92,014	5,737	26,705					502,415	
46	Total Support Services - Instructional Staff	2200	7,359,927	3,648,100	5,785,141	537,612	22,347	9,747	0	0	17,362,874	0
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310	59,865	10,633	1,166,423	11,020		90,916			1,338,857	
49	Executive Administration Services	2320	1,763,360	552,285	93,948	472,529	6,020	16,456			2,904,598	
50	Special Area Administration Services	2330	1,100,458	373,645	42,222	28,497	1,878				1,546,700	
51	Tort Immunity Services	2360 - 2370									0	
52	Total Support Services - General Administration	2300	2,923,683	936,563	1,302,593	512,046	7,898	107,372	0	0	5,790,155	0
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	10,861,418	3,806,160	80,970	95,930	4,683	325			14,849,486	
55	Other Support Services - School Admin (Describe &	2490	197,785	51,459							249,244	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	Total Support Services - School Administration	2400	11,059,203	3,857,619	80,970	95,930	4,683	325	0	0	15,098,730	0
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510									0	
59	Fiscal Services	2520	853,922	885,335	40,206	10,239	1,897	103,237			1,894,836	
60	Operation & Maintenance of Plant Services	2540	52,146	5,848	102,248	487					160,729	
61	Pupil Transportation Services	2550			796,241						796,241	
62	Food Services	2560	2,773,967	1,070,198	1,140,231	5,077,369	198,088	17,617			10,277,470	
63	Internal Services	2570	414,101	125,505	176,914	(79,200)	7,550				644,870	
64	Total Support Services - Business	2500	4,094,136	2,086,886	2,255,840	5,008,895	207,535	120,854	0	0	13,774,146	0
65	SUPPORT SERVICES - CENTRAL											
66	Direction of Central Support Services	2610									0	
67	Planning, Research, Development, & Evaluation Services	2620	1,260	159	20,296	10,912					32,627	
68	Information Services	2630	313,893	88,596	110,663	122,225	30,446				665,823	
69	Staff Services	2640	1,391,086	445,511	97,849	53,914	2,711				1,991,071	
70	Data Processing Services	2660	1,133,677	318,601	329,483	959,229	2,357,177				5,098,167	
71	Total Support Services - Central	2600	2,839,916	852,867	558,291	1,146,280	2,390,334	0	0	0	7,787,688	0
72	Other Support Services (Describe & Itemize)	2900	526,791	210,200	757,085	1,331					1,495,407	
73	Total Support Services	2000	43,076,106	16,644,318	11,029,567	7,460,528	2,639,678	238,298	0	0	81,088,495	0
74	COMMUNITY SERVICES (ED)	3000	2,257,991	1,196,960	374,687	467,347	1,000				4,297,985	
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110									0	
78	Payments for Special Education Programs	4120									0	
79	Payments for Adult/Continuing Education Programs	4130									0	
80	Payments for CTE Programs	4140									0	
81	Payments for Community College Programs	4170									0	
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			2,334,399			2,569,540			4,903,939	
83	Total Payments to Dist & Other Govt Units (In-State)	4100			2,334,399			2,569,540			4,903,939	0
84	Payments for Regular Programs - Tuition	4210									0	
85	Payments for Special Education Programs - Tuition	4220									0	
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
87	Payments for CTE Programs - Tuition	4240									0	
88	Payments for Community College Programs - Tuition	4270									0	
89	Payments for Other Programs - Tuition	4280									0	
90	Other Payments to In-State Govt Units	4290									0	
91	Total Payments to Other District & Govt Units -Tuition (In State)	4200						0			0	0
92	Payments for Regular Programs - Transfers	4310									0	
93	Payments for Special Education Programs - Transfers	4320									0	
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
95	Payments for CTE Programs - Transfers	4340									0	
96	Payments for Community College Program - Transfers	4370									0	
97	Payments for Other Programs - Transfers	4380									0	
98	Other Payments to In-State Govt Units - Transfers	4390									0	
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
101	Total Payments to Other District & Govt Units	4000			2,334,399			2,569,540			4,903,939	0
102	DEBT SERVICES (ED)											
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
104	Tax Anticipation Warrants	5110									0	
105	Tax Anticipation Notes	5120									0	
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
107	State Aid Anticipation Certificates	5140									0	
108	Other Interest on Short-Term Debt	5150									0	
109	Total Interest on Short-Term Debt	5100						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200									0	
111	Total Debt Services	5000						0			0	0
112	PROVISIONS FOR CONTINGENCIES (ED)											
113	Total Direct Disbursements/Expenditures		160,660,547	60,822,527	16,241,539	11,204,350	5,558,725	7,709,599	0	69,950	262,267,237	0
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,134,454	
115												
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
117	SUPPORT SERVICES (O&M)											
118	SUPPORT SERVICES - PUPILS											
119	Other Support Services - Pupils (Describe & Itemize)	2190									0	
120	SUPPORT SERVICES - BUSINESS											
121	Direction of Business Support Services	2510									0	
122	Facilities Acquisition & Construction Services	2530					115,617				115,617	
123	Operation & Maintenance of Plant Services	2540	1,801,667	349,352	10,312,065	6,277,568	1,741,501	4,603			20,486,756	
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	Total Support Services - Business	2500	1,801,667	349,352	10,312,065	6,277,568	1,857,118	4,603	0	0	20,602,373	0
127	Other Support Services (Describe & Itemize)	2900	351,495	112,442							463,937	
128	Total Support Services	2000	2,153,162	461,794	10,312,065	6,277,568	1,857,118	4,603	0	0	21,066,310	0
129	COMMUNITY SERVICES (O&M)											
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
132	Payments for Special Education Programs	4120									0	
133	Payments for CTE Programs	4140									0	
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
135	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400									0	
137	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
138	DEBT SERVICES (O&M)											
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
140	Tax Anticipation Warrants	5110									0	
141	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
143	State Aid Anticipation Certificates	5140									0	
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
146	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
147	Total Debt Services	5000						0			0	0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
149	Total Direct Disbursements/Expenditures		2,153,162	461,794	10,312,065	6,277,568	1,857,118	4,603	0	0	21,066,310	0
150	Excess (Deficiency) of Receipts/Revenues\Over										(1,765,995)	
151												
152	30 - DEBT SERVICES (DS)											
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0	
154	DEBT SERVICES (DS)	5000										
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
156	Tax Anticipation Warrants	5110									0	
157	Tax Anticipation Notes	5120									0	
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
159	State Aid Anticipation Certificates	5140						4,050,039			4,050,039	
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
161	Total Debt Services - Interest On Short-Term Debt	5100						4,050,039			4,050,039	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						12,440,000			12,440,000	
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
165	Total Debt Services	5000			0			16,490,039			16,490,039	0
166	PROVISION FOR CONTINGENCIES (DS)	6000										
167	Total Disbursements/ Expenditures				0			16,490,039			16,490,039	0
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(56,197)	
169												
170	40 - TRANSPORTATION FUND (TR)											
171	SUPPORT SERVICES (TR)											
172	SUPPORT SERVICES - PUPILS											
173	Other Support Services - Pupils (Describe & Itemize)	2190	99,878								99,878	
174	SUPPORT SERVICES - BUSINESS											
175	Pupil Transportation Services	2550	7,606,120	3,913,710	3,297,655	2,760,844	3,585,692				21,164,021	
176	Other Support Services (Describe & Itemize)	2900	22,000	2,922							24,922	
177	Total Support Services	2000	7,727,998	3,916,632	3,297,655	2,760,844	3,585,692	0	0	0	21,288,821	0
178	COMMUNITY SERVICES (TR)	3000									0	
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
180	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
181	Payments for Regular Programs	4110									0	
182	Payments for Special Education Programs	4120									0	
183	Payments for Adult/Continuing Education Programs	4130									0	
184	Payments for CTE Programs	4140									0	
185	Payments for Community College Programs	4170									0	
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
187	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
189	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
190	DEBT SERVICES (TR)											
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
192	Tax Anticipation Warrants	5110									0	
193	Tax Anticipation Notes	5120									0	
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
195	State Aid Anticipation Certificates	5140									0	
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹											
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)											
203	Total Disbursements/ Expenditures		7,727,998	3,916,632	3,297,655	2,760,844	3,585,692	0	0	0	21,288,821	0
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,520,783)	
205	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
206	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		(169,970)							(169,970)	
209	Pre-K Programs	1125		165,168							165,168	
210	Special Education Programs (Functions 1200-1220)	1200		932,914							932,914	
211	Special Education Programs - Pre-K	1225		25,031							25,031	
212	Remedial and Supplemental Programs - K-12	1250		106,807							106,807	
213	Remedial and Supplemental Programs - Pre-K	1275									0	
214	Adult/Continuing Education Programs	1300		20,913							20,913	
215	CTE Programs	1400		39,108							39,108	
216	Interscholastic Programs	1500		45,555							45,555	
217	Summer School Programs	1600		41,353							41,353	
218	Gifted Programs	1650		37,867							37,867	
219	Driver's Education Programs	1700									0	
220	Bilingual Programs	1800		102,067							102,067	
221	Truants' Alternative & Optional Programs	1900		60,136							60,136	
222	Total Instruction	1000		1,406,949							1,406,949	0
223	SUPPORT SERVICES (MR/SS)											
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		53,296							53,296	
226	Guidance Services	2120		128,756							128,756	
227	Health Services	2130		71,724							71,724	
228	Psychological Services	2140		35,550							35,550	
229	Speech Pathology & Audiology Services	2150		41,596							41,596	
230	Other Support Services - Pupils (Describe & Itemize)	2190		8,356							8,356	
231	Total Support Services - Pupils	2100		339,278							339,278	0
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		83,485							83,485	
234	Educational Media Services	2220		129,837							129,837	
235	Assessment & Testing	2230		26,945							26,945	
236	Total Support Services - Instructional Staff	2200		240,267							240,267	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
237	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310		23,830							23,830	
239	Executive Administration Services	2320		88,578							88,578	
240	Service Area Administrative Services	2330		76,379							76,379	
241	Claims Paid from Self Insurance Fund	2361									0	
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
243	Unemployment Insurance Payments	2363									0	
244	Insurance Payments (Regular or Self-Insurance)	2364									0	
245	Risk Management and Claims Services Payments	2365									0	
246	Judgment and Settlements	2366									0	
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
248	Reciprocal Insurance Payments	2368									0	
249	Legal Services	2369									0	
250	Total Support Services - General Administration	2300		188,787							188,787	0
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		636,777							636,777	
253	Other Support Services - School Administration (Describe & Itemize)	2490		1,509							1,509	
254	Total Support Services - School Administration	2400		638,286							638,286	0
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510									0	
257	Fiscal Services	2520		149,943							149,943	
258	Facilities Acquisition & Construction Services	2530		44,189							44,189	
259	Operation & Maintenance of Plant Services	2540		327,340							327,340	
260	Pupil Transportation Services	2550		1,207,723							1,207,723	
261	Food Services	2560		418,619							418,619	
262	Internal Services	2570		121,691							121,691	
263	Total Support Services - Business	2500		2,269,505							2,269,505	0
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610									0	
266	Planning, Research, Development, & Evaluation Services	2620		17							17	
267	Information Services	2630		40,401							40,401	
268	Staff Services	2640		163,390							163,390	
269	Data Processing Services	2660		172,563							172,563	
270	Total Support Services - Central	2600		376,371							376,371	0
271	Other Support Services (Describe & Itemize)	2900		38,920							38,920	
272	Total Support Services	2000		4,091,414							4,091,414	0
273	COMMUNITY SERVICES (MR/SS)	3000		150,507							150,507	
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275	Payments for Special Education Programs	4120									0	
276	Payments for CTE Programs	4140									0	
277	Total Payments to Other Dist & Govt Units	4000		0							0	0
278	DEBT SERVICES (MR/SS)											
279	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
280	Tax Anticipation Warrants	5110									0	
281	Tax Anticipation Notes	5120									0	
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
283	State Aid Anticipation Certificates	5140									0	
284	Other (Describe & Itemize)	5150									0	
285	Total Debt Services - Interest	5000						0			0	0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
287	Total Disbursements/Expenditures			5,648,870				0			5,648,870	0
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(447,636)	
289												
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530									0	
294	Other Support Services (Describe & Itemize)	2900									0	
295	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
296	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
297	PAYMENTS TO OTHER GOVT UNITS (In-State)											
298	Payments to Other Govt Units (In-State)	4100									0	
299	Payments for Special Education Programs	4120									0	
300	Payments for CTE Programs	4140									0	
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
302	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
303	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
304	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
306												
307	70 - WORKING CASH (WC)											
308												
309	80 - TORT FUND (TF)											
310	SUPPORT SERVICES - GENERAL ADMINISTRATION											
311	Claims Paid from Self Insurance Fund	2361	480,856	79,136	8,052,242	1,845		2,500			8,616,579	
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
313	Unemployment Insurance Payments	2363									0	
314	Insurance Payments (Regular or Self-Insurance)	2364									0	
315	Risk Management and Claims Services Payments	2365									0	
316	Judgment and Settlements	2366									0	
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
318	Reciprocal Insurance Payments	2368									0	
319	Legal Services	2369									0	
320	Property Insurance (Buildings & Grounds)	2371									0	
321	Vehicle Insurance (Transportation)	2372									0	
322	Total Support Services - General Administration	2000	480,856	79,136	8,052,242	1,845	0	2,500	0	0	8,616,579	0
323	DEBT SERVICES (TF)	5000										
324	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
325	Tax Anticipation Warrants	5110									0	
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
327	Other Interest or Short-Term Debt	5150									0	
328	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
329	PROVISIONS FOR CONTINGENCIES (TF)	6000										
330	Total Disbursements/Expenditures		480,856	79,136	8,052,242	1,845	0	2,500	0	0	8,616,579	0
331	Excess (Deficiency) of Receipts/Revenues Over										821,602	
332												
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
334	SUPPORT SERVICES (FP&S)											
335	SUPPORT SERVICES - BUSINESS											
336	Facilities Acquisition & Construction Services	2530	261,698	59,173	28,433	16,258	1,760,321				2,125,883	
337	Operation & Maintenance of Plant Services	2540	135,579	30,071	120,617		20,008				306,275	
338	Total Support Services - Business	2500	397,277	89,244	149,050	16,258	1,780,329	0	0	0	2,432,158	0
339	Other Support Services (Describe & Itemize)	2900									0	
340	Total Support Services	2000	397,277	89,244	149,050	16,258	1,780,329	0	0	0	2,432,158	0
341	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
343	Total Payments to Other Dist & Govt Units	4000						0			0	0
344	DEBT SERVICES (FP&S)											
345	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
346	Tax Anticipation Warrants	5110									0	
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150						239,683			239,683	
348	Total Debt Service - Interest on Short-Term Debt	5100						239,683			239,683	0
349	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
350	Debt Service - Payments of Principal on Long-Term Debt <small>15 (Lease/Purchase Principal Retired)</small>	5300									0	
351	Total Debt Service	5000						239,683			239,683	0
352	PROVISION FOR CONTINGENCIES (FP&S)	6000										
353	Total Disbursements/Expenditures		397,277	89,244	149,050	16,258	1,780,329	239,683	0	0	2,671,841	0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,258,389)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	District's Accounting Basis is ACCRUAL		---RECEIPTS---	---DISBURSEMENTS---								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2009		0									
5	ARRA - General State Aid	4850	9,988,023	7,079,782	2,906,198		2,043					9,988,023
6	ARRA - Title I Low Income	4851	3,381,856	52,204	23,051	2,947,623	358,978					3,381,856
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	52,306				45,410	6,896				52,306
12	ARRA - IDEA Part B Flow Through	4857	3,752,962	90,657	75,314	1,790,000		1,796,991				3,752,962
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	3,114				3,114					3,114
16	ARRA - Child Nutrition Equipment Assistance	4863	124,942					124,942				124,942
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	3,308,457	2,306,245	1,002,212							3,308,457
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	8,476,496	4,998,105	2,733,924	717,400	27,067					8,476,496
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	Total ARRA Programs		29,088,156	14,526,993	6,740,699	5,455,023	436,612	1,928,829	0	0		29,088,156
35	Ending Balance June 30, 2010		0									
36	<p>1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23) used for the following non-allowable purposes:</p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p>											
37	<p>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below: _____</p>											
38	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>											
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40												
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	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy & Prior Levies) *	Taxes Received (from the 2009 Levy)	Taxes Received (from 2008 & Prior Levies)	Total Estimated Taxes (from the 2009 Levy)	Estimated Taxes Due (from the 2009 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	103,407,521	52,086,828	51,320,693	104,742,619	52,655,791
5	Operations & Maintenance	13,973,952	7,038,758	6,935,194	14,154,408	7,115,650
6	Debt Services **	13,247,988	6,802,307	6,445,681	13,678,820	6,876,513
7	Transportation	5,589,627	2,815,519	2,774,108	5,661,763	2,846,244
8	Municipal Retirement/Social Security	2,948,291	1,473,899	1,474,392	826,617	(647,282)
9	Capital Improvements	0		0		0
10	Working Cash	1,397,387	703,860	693,527	1,415,441	711,581
11	Tort Immunity	9,350,935	5,411,386	3,939,549	10,881,909	5,470,523
12	Fire Prevention & Safety	1,397,387	703,860	693,527	1,415,441	711,581
13	Leasing Levy	0		0		0
14	Special Education	1,610,744	1,055,790	554,954	2,123,161	1,067,371
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,201,575	411,043	790,532	2,963,933	2,552,890
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	154,125,407	78,503,250	75,622,157	157,864,112	79,360,862
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description	Outstanding Beginning 07/01/09	Issued 07/01/09 Through 06/30/10	Retired 07/01/09 Through 06/30/10	Outstanding Ending 06/30/10					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes				0					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)				0					
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/09	Issued 7/1/09 thru 6/30/10	Difference With page 7, line 32	Retired 7/1/09 thru 6/30/10	Outstanding 6/30/10	Amount to be Provided for Payment on Long-Term Debt
31									0	
32	Series 1994-B		58,700,000	3	17,100,000	0		8,050,000	9,050,000	9,050,000
33	Series 2000		10,000,000	4	18,262,492	0	1,206,250		19,468,742	19,468,742
34	Series 2001		20,850,000	3	12,850,000	0		1,375,000	11,475,000	11,475,000
35	Series 2002		22,000,000	5	11,055,000	0		2,580,000	8,475,000	8,475,000
36	Series 2003		780,000	5	130,000	0		130,000	0	0
37	Series 2006		35,720,000	2	35,145,000	0		305,000	34,840,000	34,840,000
38	Federal Asbestos School Hazard Abatement			7	186,585		(88,215)		98,370	98,370
39	Federal Asbestos School Hazard Abatement			7	420,802		(151,468)		269,334	269,334
40									0	0
41									0	0
42									0	0
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49			148,050,000		95,149,879	0	966,567	12,440,000	83,676,446	83,676,446
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other Installment Loans			
53	2. Funding Bonds			5. Tort Judgment Bonds			8. Other			
54	3. Refunding Bonds			6. Building Bonds			9. Other			

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures
2009-10**

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description				Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education		
3	Cash Basis Fund Balance as of July 1, 2009											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		0					
6	Earnings on Investments				10, 20, 40, 50 or 60-1500		1,621,926					
7	Drivers' Education Fees				10-1970						0	
8	School Facility Occupation Tax Proceeds				30 or 60-1983				0			
9	Driver Education				10 or 20-3370						44,126	
10	Other Receipts (Describe & Itemize on tab "Itemization 32")				--		1,585,441					
11	Sale of Bonds				10, 20, 40 or 60-7200							
12	Total Receipts					0	3,207,367	0	0		44,126	
13	DISBURSEMENTS:											
14	Instruction				10 or 50-1000		3,207,367					
15	Facilities Acquisition & Construction Services				20 or 60-2530							
16	Tort Immunity Services				10, 20, 40-2360-2370							
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt				30-5200							
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300							
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")				30-5400							
21	Total Debt Services								0			
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")				--							
23	Total Disbursements					0	3,207,367	0	0		0	
24	Ending Cash Basis Fund Balance as of June 30, 2010					0	0	0	0		44,126	
25	Reserved Fund Balance				714							
26	Unreserved Fund Balance				730	0	0	0	0		44,126	

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32											Total Claims Payments:
33											Total Reserve Remaining:
34	Using the following categories, list all other Tort Immunity expenditures <u>not</u> included in line 30 above. Include the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY10 as a result of existing (restricted) fund balances										
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).										
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	Schedule of Capital Outlay and Depreciation											
4	Description of Assets	Acct #	Cost 7-1-09	Add: Additions 2009-10	Less: Deletions 2009-10	Cost 6-30-10	Life In Years	Accumulated Depreciation 7-1-09	Add: Depreciation Allowable 2009-10	Less: Depreciation Deletions 2009-10	Accumulated Depreciation 6-30-10	Balance Undepreciated 6-30-10
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	6,030,017			6,030,017						6,030,017
8	Depreciable Land	222				0	50				0	0
9	Buildings	230										
10	Permanent Buildings	231	187,058,824	3,193,671		190,252,495	50	113,929,301	3,076,874		117,006,175	73,246,320
11	Temporary Buildings	232	0			0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	2,482,913	145,102		2,628,015	20	868,207	96,658		964,865	1,663,150
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	26,077,160	6,275,023	1,681,480	30,670,703	10	20,806,343	2,020,842	1,676,248	21,150,937	9,519,766
15	5 Yr Schedule	252	18,276,174	3,249,210	3,273,068	18,252,316	5	15,173,448	1,602,711	3,273,068	13,503,091	4,749,225
16	3 Yr Schedule	253	0			0	3				0	0
17	Construction in Progress	260	318,084	206,078	292,151	232,011	--					232,011
18	Total Capital Assets	200	240,243,172	13,069,084	5,246,699	248,065,557		150,777,299	6,797,085	4,949,316	152,625,068	95,440,489
19	Non-Capitalized Equipment	700				0	10		0			
20	Allowable Depreciation								6,797,085			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L113	Total Expenditures		\$	262,267,237
9	O&M	Expenditures 15-22, L149	Total Expenditures			21,066,310
10	DS	Expenditures 15-22, L167	Total Expenditures			16,490,039
11	TR	Expenditures 15-22, L203	Total Expenditures			21,288,821
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			5,648,870
13	TORT	Expenditures 15-22, L330	Total Expenditures			8,616,579
14			Total Expenditures		\$	335,377,856
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125 Pre-K Programs			6,086,773
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			2,309,700
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300 Adult/Continuing Education Programs			653,073
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			1,282,167
39	ED	Expenditures 15-22, L19, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L20, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L21, Col K	1912 Special Education Programs K-12 - Private Tuition			0
42	ED	Expenditures 15-22, L22, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L23, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L24, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L25, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L26, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L27, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L28, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L29, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L30, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L31, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			4,296,985
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			4,903,939
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			5,558,725
55	ED	Expenditures 15-22, L113, Col I	- Non-Capitalized Equipment			0
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L137, Col K	4000 Total Payments to Other Dist & Govt Units			0
58	O&M	Expenditures 15-22, L149, Col G	- Capital Outlay			1,857,118
59	O&M	Expenditures 15-22, L149, Col I	- Non-Capitalized Equipment			0
60	DS	Expenditures 15-22, L153, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L163, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			12,440,000
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L189, Col K	4000 Total Payments to Other Dist & Govt Units			0
64	TR	Expenditures 15-22, L199, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L203, Col G	- Capital Outlay			3,585,692
66	TR	Expenditures 15-22, L203, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L209, Col K	1125 Pre-K Programs			165,168
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			25,031
69	MR/SS	Expenditures 15-22, L213, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L214, Col K	1300 Adult/Continuing Education Programs			20,913
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			41,353
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			150,507
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
74						
75			Total Deductions		\$	43,377,144
76			Total Operating Expenses (Regular K-12)			292,000,712
77			9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)			25,884.00
78			Estimated OEPP		\$	11,281.13
79						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2009-10)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
5						
80	PER CAPITA TUITION CHARGE					
81						
82	LESS OFFSETTING RECEIPTS/REVENUES:					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	690
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		27,409
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		2,061,658
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		132,797
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		34,009
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		10,086,096
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		51,117
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		919,415
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		433,598
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		4,453
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		44,126
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		11,098,240
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		177,871
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		1,090,610
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		113,176
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		855,294
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		23,338
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		9,332,915
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		12,557,686
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		2,433,387
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		6,911,183
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		204,069
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments		15,666,734
161	ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
162	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G	4905	Emergency Immigrant Assistance		56,891
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition		263,016
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910	Learn & Serve America		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children		72,359
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality		1,986,252
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960	Federal Charter Schools		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		304,274
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,094,403
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		2,287,453
172						
173	Total Allowance for PCTC Computation					\$ 80,324,519
174	Net Operating Expense for PCTC Computation					211,676,193
175	Total Depreciation Allowance (from page 27, Col I)					6,797,085
176	Total Allowance for PCTC Computation					218,473,278
177	9 Mo ADA					25,884.00
178	Total Estimated PCTC					\$ 8,440.48
179						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination PROGRAM YEAR 2012							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)					225,672		
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)					102,408		
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>					8,803		
11	Value of Commodities Received for Fiscal Year 2010 <i>(Include the value of commodities when determining if an A-133 is required).</i>					588,784		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)					570,858		
14	Data Processing Services (1-2660) and (5-2660)					54,294		
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Program Year 2012 <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		170,465,720		170,465,720		
20	Support Services:							
21	Pupil	2100		20,211,770		20,211,770		
22	Instructional Staff	2200		17,580,794		17,580,794		
23	General Admin.	2300		14,587,623		14,587,623		
24	School Admin	2400		15,732,333		15,732,333		
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	1,817,210	225,672	1,817,210	225,672		
28	Oper. & Maint. Plant Services	2540		19,233,324	19,130,916	102,408		
29	Pupil Transportation	2550		19,582,293		19,582,293		
30	Food Services	2560		10,489,198		10,489,198		
31	Internal Services	2570	759,011	0	759,011	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		32,644		32,644		
35	Information Services	2630		675,778		675,778		
36	Staff Services	2640	1,580,892	570,858	1,580,892	570,858		
37	Data Processing Services	2660	2,859,259	54,294	2,859,259	54,294		
38	Other:	2900		2,023,186		2,023,186		
39	Community Services	3000		4,447,492		4,447,492		
40	Total			7,016,372	295,912,979	26,147,288	276,782,063	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	7,016,372	Total Indirect costs:	26,147,288	
43				Total Direct Costs:	295,912,979	Total Direct Costs:	276,782,063	
44				=	2.37%	=	9.45%	
45								

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Rockford Public School DistrictRCDT Number: 04-101-2050-25

Description	Funct. No.	Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	2,904,598		2,904,598	3,490,038		3,490,038
2. Special Area Administration Services	2330	1,546,700		1,546,700	1,525,141		1,525,141
3. Other Support Services - School Administration	2490	249,244		249,244	295,058		295,058
4. Direction of Business Support Services	2510	0	0	0	250	12,691	12,941
5. Internal Services	2570	644,870		644,870	615,271		615,271
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		5,345,412	0	5,345,412	5,925,758	12,691	5,938,449
9. Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)							11%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2010" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2010.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2011" agree with the amounts on the budget adopted by the Board of Education.

 (Date)

 Signature of Superintendent

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 115 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report, postmarked by January 7, 2011 to ensure inclusion in the March 1, 2011 report, or postmarked by August 12, 2011 to ensure inclusion in the October 1, 2011 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

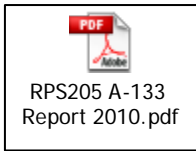
Type Below.

1. Page 10, line 72 - Vending Machine Sales of 64,037; Other Sales to Pupils of 124,284
2. Page 10, line 74 - Other Food Service of 9,273
3. Page 11, line 107
Educational - Other Miscellaneous of 917,951
Operations & Maintenance - Other Miscellaneous of 999,759
Transportation - Other Miscellaneous of (12,186)
Tort - Other Miscellaneous of 791
4. Page 11, line 130 - DCEO Recycle Grant of 362; Spec Ed Early Intervention expenditures of 813
5. Page 12, line 171 - National Board Grant of 109,000; Orphanage Tuition of 143,284; & Other Miscellaneous Grants of 603,010
6. Page 12, line 210 - Title I School Improvement Grants of 139,922
7. Page 13, line 270 - School Improvement Grants of 1,644,933; Work Experience Grant of 63,956; NIU Math/Science Partnership Grant of 32,362; S.T.E.P Grant of 26,603; DOE TAH Freedom Grant of 350,649; Technology Challenge Grants of 104,216; & Civil Rights Training Grant of 64,734
8. Page 15, line 40 - Graduation Services of 23,557
9. Page 15, line 40 - Graduation Services of 8,330
10. Page 15, line 55 - REA of 197,785
11. Page 15, line 55 - REA of 51,459
12. Page 16, line 72 - Homeless Tutoring of 483,877; Other Supporting Services of 42,914
13. Page 16, line 72 - Other Supporting Services of 14,611; Other Supporting Services Grants of 171,225; & Title I Homeless Grants of 24,364
14. Page 16, line 72 - Other Supporting Services Grants of 757,081
15. Page 16, line 72 - Other Supporting Services Grants of 50; & Title I Homeless Grants of 1280
16. Page 16, line 82 - Payments to Northwestern Illinois Association of 2,045,289; Other Governments of 289,110
17. Page 16, line 82 - Payments to Charter Schools of 2,569,540
18. Page 17, line 127 - Fiscal Services of 10,400; Internal Services of 332,995; & Staff Services of 8,100
19. Page 17, line 127 - Fiscal Services of 2,873; Internal Services of 106,647; & Staff Services of 2,922
20. Page 18, line 173 - Crossing Guards of 99,878
21. Page 18, line 176 - Operations & Maintenance Salaries of 22,000
22. Page 18, line 176 - Operations & Maintenance Employee Benefits of 2,922
23. Page 19, line 230 - Crossing Guards of 8,356
24. Page 20, line 271 - Title I Homeless of 6,011; Other Supporting Services of 32,909
25. Page 22, line 347 - Other Uses of 239,683
26. Page 26, line 10 - Special Education Tuition from Other LEA's of 1,585,441

04-101-2050-25

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ Requires notification to the county clerk to abate an equal amount from taxes next extended.
- ⁵ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 2-3.12 and 17-2.11 of the School Code.
- ⁶ Equals Line 43 minus Line 60.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).



insert word doc or pdf files:

Select: **Object** - Select **Create New** tab -
Select the type **Adobe Acrobat or Microsoft Word**
Document - Select **Create from File** tab - Select **Browse** -
Select **file that you want to embed** - Check **Display as icon** - Select **OK**.

If you have trouble inserting pdf files it is because you do not have the Adobe program.

Audit Checklist

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

Round all entries to the nearest dollar.

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C42.	OK
Fund 20, Cell D13 must = Cell D42.	OK
Fund 30, Cell E13 must = Cell E42.	OK
Fund 40, Cell F13 must = Cell F42.	OK
Fund 50, Cell G13 must = Cell G42.	OK
Fund 60, Cell H13 must = Cell H42.	OK
Fund 70, Cell I13 must = Cell I42.	OK
Fund 80, Cell J13 must = Cell J42.	OK
Fund 90, Cell K13 must = Cell K42.	OK
Agency Fund, Cell L13 must = Cell L42.	OK
General Fixed Assets, Cell M23 must = Cell M42.	OK
General Long-Term Debt, Cell N23 must = Cell N42.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C80.	OK
Fund 20, Cells D38+D39 must = Cell D80.	OK
Fund 30, Cells E38+E39 must = Cell E80.	OK
Fund 40, Cells F38+F39 must = Cell F80.	OK
Fund 50, Cells G38+G39 must = Cell G80.	OK
Fund 60, Cells H38+H39 must = Cell H80.	OK
Fund 70, Cells I38+I39 must = Cell I80.	OK
Fund 80, Cells J38+J39 must = Cell J65.	OK
Fund 90, Cells K 38+39 must = Cell K80.	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C32:F32, H32:L32).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds, Cells C26:L26 must = Acct 8130 Transfer Among Funds, Cells C48:L48	OK
Acct 7140 - Transfer of Interest, Cells C27:L27 must = Acct 8140 Transfer of Interest, Cells C49:L49.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C41:L41) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C58:L58)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38,D38 & F38 must be => Tort Immunity, Page 26, Cell G25.	OK
Reserved Fund Balance, Page 5, Cells C38,D38,F38 & G38 must be => Special Education, Page 26, Cell H25.	OK
Reserved Fund Balance, Page 5, Cells D38:H38) must be >= Area Vocational Construction, Page 26, Cell I25.	OK
Reserved Fund Balance, Page 5, Cells D38:E38, H38 must be >= School Facility Occupation Taxes, Page 26, Cell J25.	OK
Reserve Fund Balance, Page 5, Cells C38,D38,G38,H38 must be >= Drivers Education, Page 26, Cell K25.	OK
12. Page 28: The 9 Month ADA must be entered on Line 78.	OK
13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/JOINT AGREEMENT NAME Rockford Public School District	RCDT NUMBER 04-101-2050-25	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 065-026321	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. LaVonne Sheffield		NAME AND ADDRESS OF AUDIT FIRM McGladrey & Pullen, LLP 1252 Bell Valley Road Rockford	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 201 South Madison Street Rockford 61104		E-MAIL ADDRESS Mark.Olson@mcgladrey.com	
		NAME OF AUDIT SUPERVISOR Mark Olson	
		CPA FIRM TELEPHONE NUMBER (815) 231-7300	FAX NUMBER (815) 231-7309

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

Rockford Public School District
04-101-2050-25
A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

28. Audit opinions expressed in opinion letters match opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs are listed.
31. Correct testing threshold has been entered. (OMB A-133, §_520)

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

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

**Rockford Public School District
04-101-2050-25
RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 67,116,229
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		588,784
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 268	Account 4992	(1,094,403)
AFR TOTAL FEDERAL REVENUES:		\$ 66,610,610

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES	\$ 66,610,610
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 66,610,610

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$ 66,610,610
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DIFFERENCE:	\$ -
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04-101-2050-25
Rockford Public School District
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
US Dept of Education (DOE) Programs									
Direct Funding									
Impact Aid	84.041	S014B-2006-1533	9,375		9,375				
	84.041	S014B-2009-1533	35,105		35,105				
	84.041	S014B-2010-1533		40,794		40,794			
Funds for the Improvement of Education (FIE)	84.215X	U215X040289-08	69,316		69,316		493,329	493,329	
	84.215X	U215X040289-09	258,572	15,696	258,572	15,696			330,424
	84.215X	U215X040289-10		334,953		334,953			387,409

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

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³ When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.

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04-101-2050-25
Rockford Public School District
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
Voluntary Public School Choice	84.361A	S361A020011-08	364,613		364,613			1,021,241	1,021,240
Safe and Drug-Free Schools and Communities	84.184A	Q184A050072-08	21,832		21,832			300,419	483,446
	84.184A	Q184A050072-09	171,289		171,289				180,464
Civil Rights Training and Advisory Services	84.004	S004F090022		64,734		64,734			214,872
Passed thru Illinois Department of Human Services									
Rehabilitation Services Vocational Rehabilitation									
Grants to States (STEP)	84.126	40C3001601-09	26,603		26,603			26,603	26,603
	84.126	40CL001601-10		26,603		26,603			26,603

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04-101-2050-25
Rockford Public School District
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
Passed through Illinois State Board of Education									
Title I Cluster (M)									
Title I - Grants to Local Education Agencies	84.010	08-4300-00	1,120,430		1,120,430			12,083,441	15,502,045
	84.010	09-4300-00	12,279,994	555,761	12,279,994	555,761		12,835,755	15,505,060
	84.010	10-4300-00		11,669,413		11,669,413	150,000		15,943,762
ARRA - Title I Grants to Local Educational Agencies, Recovery Act (M)	84.389	10-4851-00		3,381,856		3,381,856	1,000		9,209,891
School Improvement Grants	84.377A	09-4339-90	188,400	108,566	188,400	108,566		296,966	317,000
	84.377A	10-4339-90		248,860		248,860			317,000
	84.377A	09-4339-91	170,150	109,573	170,150	109,573		279,723	319,000
	84.377A	10-4339-91		283,224		283,224			319,000
	84.377A	10-4339-01		189,015		189,015	23,000		213,000
	84.377A	10-4339-02		195,186		195,186	6,000		235,000
	84.377A	10-4339-03		273,759		273,759			298,000
	84.377A	10-4339-04		236,750		236,750	10,000		307,000

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04-101-2050-25
Rockford Public School District
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
State Fiscal Stabilization Fund Cluster (M)									
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act (M)	84.394	09-4850-00	16,211,091		16,211,091			16,211,091	16,211,091
	84.394	10-4850-00		9,988,023		9,988,023		9,988,023	9,988,023
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act (M)	84.397	10-4875-01		519,764		519,764			603,432
	84.397	10-4875-00		6,847,307		6,847,307			6,850,778
	84.397	10-4875-70		1,109,425		1,109,425			1,109,425
	84.397	10-4870-00		3,308,457		3,308,457		3,308,457	3,308,457

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04-101-2050-25
Rockford Public School District
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

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			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
Twenty-First Century Community Learning Centers (M)	84.287	08-4421-04	23,077		23,077			224,010	243,400
	84.287	08-4421-05	87,396		87,396			1,190,700	1,190,700
	84.287	09-4421-05	919,717	46,168	919,717	46,168		965,885	992,300
	84.287	08-4421-07	79,603		79,603			563,609	630,000
	84.287	09-4421-07	515,563	65,713	515,563	65,713		581,276	661,500
	84.287	10-4421-07		494,527		494,527	10,000		595,400
	84.287	08-4421-08	68,000		68,000			700,000	700,000
	84.287	09-4421-08	679,893	31,928	679,893	31,928		711,821	735,000
	84.287	10-4421-08		630,067		630,067	10,000		735,000
	84.287	10-4421-02		331,406		331,406	10,000		372,113
	84.287	10-4421-01		657,386		657,386	15,000		948,346

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Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
Special Education Cluster (M)									
Special Education - Preschool Grants	84.173A	09-4600-00	295,193		295,193			295,193	354,774
	84.173A	10-4600-00		297,969		297,969		297,969	346,900
Special Education - Grants to States	84.027	08-4620-00	63,250		63,250			7,046,422	7,397,602
	84.027	09-4620-00	6,598,114	12,231	6,598,114	12,231		6,610,345	7,456,183
	84.027	10-4620-00		6,898,952		6,898,952	105,341		8,084,830
	84.027	08-4625-00	18,114		18,114			30,654	N/A
	84.027	09-4625-00	71,819	176,282	71,819	176,282		248,101	N/A
	84.027	10-4625-00		27,787		27,787			N/A
ARRA - Special Education - Preschool Grants, Recovery Act	84.392	10-4856-00		52,306		52,306	347		85,589
ARRA - Special Education Grants to States, Recovery Act	84.391	10-4857-00		3,752,962		3,752,962	1,007,630		5,399,843

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04-101-2050-25
Rockford Public School District
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
State Grants for Innovative Programs	84.298A	08-4100-00	7,541		7,541			55,334	249,626
	84.298A	09-4100-00	37,853	23,338	37,853	23,338		61,191	61,191
Safe and Drug Free Schools and Community - State Grants	84.186	08-4400-00	33,529		33,529			189,447	235,560
	84.186	09-4400-00	115,691	55,356	115,691	55,356		171,047	213,521
	84.186	10-4400-00		120,836		120,836	10,000		215,127
Education Technology State Grants	84.318X	08-4971-00	2,825		2,825			63,445	161,382
	84.318X	09-4971-00	122,068	26,765	122,068	26,765		148,832	210,316
	84.318X	10-4971-00		77,451		77,451	20,000		175,196
Even Start State Educational Agencies	84.213	08-4335-00	2,467		2,467			131,785	134,400
	84.213	10-4335-00		192,590		192,590	2,000		240,000

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

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Rockford Public School District
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
Improving Teacher Quality State Grants	84.367A	08-4932-00	141,970		141,970			1,878,843	2,229,862
	84.367A	09-4932-00	1,737,734	100,279	1,737,734	100,279		1,838,013	2,321,744
	84.367A	10-4932-00		1,885,973		1,885,973			2,583,599
English Language Acquisition Grants	84.365	08-4905-00	39,764		39,764			250,231	250,231
	84.365	09-4905-00	84,019	1,598	84,019	1,598		85,617	140,910
	84.365	10-4905-00		55,293		55,293			55,293
	84.365A	08-4909-00	24,559		24,559			309,348	430,184
	84.365A	09-4909-00	221,098	21,308	221,098	21,308		242,406	478,753
	84.365A	10-4909-00		241,709		241,709	5,000		664,547
NIU-IL Mathematics Science Partnership	84.366B	08-4936-00	6,446		6,446			11,225	22,432
	84.366B	09-4936-00	7,181	12,421	7,181	12,421		19,602	31,212
	84.366B	10-4936-00		19,941		19,941			32,573

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

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³ When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.

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Rockford Public School District
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
Passed through Regional Office of Education Lee/Ogle Counties									
Education for Homeless Children and Youth	84.196A	09-4920-00	75,393		75,393			75,393	75,393
	84.196A	10-4920-00		72,359		72,359			74,373
Title I - Grants to Local Education Agencies	84.010	10-4331-00		139,922		139,922			84,551
ARRA - Education for Homeless Children and Youth, Recovery Act	84.387	10-4862-00		3,114		3,114			65,246
Passed through Illinois Community College Board (ICCB)									
Adult Education - Basic Grants to States	84.002	09-4800-00	164,216		164,216			164,216	164,216
	84.002	10-4800-00		162,083		162,083			162,086
Passed through Northern Illinois University									
NIU Teacher Quality Partnership Grant	84.336	08-4135-00	153,740		153,740			516,168	516,168

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Rockford Public School District
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
US Department of Agriculture									
Passed through Illinois State Board of Education									
Commodity Supplemental Food Program	10.565	N/A	515,665		515,665				N/A
	10.565	N/A	88,929		88,929				N/A
	10.565	N/A		588,784		588,784			N/A
Fresh Fruit and Vegetable Program	10.582	10-4240-09		1,309		1,309			N/A
	10.582	10-4240-10		12,874		12,874			
Child Nutrition Cluster									
National School Lunch Program	10.555	08-4210-00	1,057,530		1,057,530			6,596,200	N/A
	10.555	09-4210-00	5,927,312	1,122,194	5,927,312	1,122,194		7,049,506	N/A
	10.555	10-4210-00		6,559,910		6,559,910			N/A
School Breakfast Program	10.553	08-4220-00	223,674		223,674			1,543,578	N/A
	10.553	09-4220-00	1,319,092	230,843	1,319,092	230,843		1,549,935	N/A
	10.553	10-4220-00		1,405,785		1,405,785			N/A

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

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Rockford Public School District
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
Child and Adult Care Food Program	10.558	08-4226-00	1,424		1,424			7,365	N/A
	10.558	09-4226-00	5,293		5,293				N/A
	10.558	10-4226-00							
ARRA - Child Nutrition Discretionary Grants Limited Availability	10.579	10-4863-01		124,942		124,942		124,942	128,355
Department of Labor									
Passed through Rock River Private Industry Council									
WIA Youth Activities	17.259	09-4505-00	63,071		63,071			63,071	63,071
	17.259	10-4505-00		63,956		63,956			63,956

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

The accompanying notes are an integral part of this schedule.

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Rockford Public School District
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
U.S. Department of Health and Human Services									
Passed through Northwestern Illinois Association and Illinois Department of Healthcare and Family Services									
Medicaid Assistance Program-09	93.778	N/A	215,964	304,274	215,964	304,274			N/A
National Science Foundation									
Pased through Rock Valley College									
RVC/NIU Aviation Grant	47.076	DUE-0402362	8,430		8,430			8,430	8,430
Total Federal Awards			52,750,987	66,610,610	52,750,987	66,610,610	1,385,318	99,466,203	149,194,338

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

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Rockford Public School District
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2010

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Rockford Public School District** and is presented on the **modified accrual basis of accounting**. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

Note 2: Subrecipients⁶

Of the federal expenditures presented in the schedule, **Rockford Public School District** provided federal awards to subrecipients as follows:

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

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

⁶ Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipie

**Rockford Public School District
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unqualified
(Unqualified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, § .510(a)? X YES NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.010	Title I Cluster
84.389	ARRA Title One
84.027; 84.173; 84.391; 84.392	Special Education Cluster and ARRA Special Education
84.287	Twenty-First Century Community Learning Centers
84.394; 84.397	ARRA - State Fiscal Stabilization Funds Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$1,998,318.00

Auditee qualified as low-risk auditee? X YES NO

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

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

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

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

Rockford Public School District
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 10-01 2. **THIS FINDING IS:** New Repeat from Prior Year?
 Year originally reported? 2006

3. Criteria or specific requirement

The District is required to have policies and procedures in place for the processing of student activity funds. These are critical to ensure that proper approvals for transactions have occurred as well as to support transactions processed through the activity funds.

4. Condition

Although the District does have procedures in place, during testing of student activity funds at several school locations, we noted that District policies were not consistently followed in the areas of documentation; timeliness of counting cash upon receipt; issuance of receipts and retention of documents.

5. Context¹²

At all seven schools tested, we noted several instances in which documentation for disbursements was either incorrect or not present. At four of the schools, we noted that receipts were either not consistently issued or not issued at all. At three of the schools, deposits and disbursements were entered as the wrong sign (i.e. deposits recorded as credits). At several schools, deposits were not counted timely or sent to bank timely.

6. Effect

Improper activity could be occurring within the student activity funds without District knowledge.

7. Cause

District policies and procedures are not being followed for student activity funds.

8. Recommendation

We recommend that the District take steps to enforce the established policies and procedures for the student activity funds. We recommend that the District take steps to ensure that proper receipt documentation is processed and maintained; and to ensure that there is a process in place to approve all cash disbursements in accordance with District policy. We also recommend that individuals at each of the schools having responsibility for processing student activity funds be knowledgeable of the related requirements.

9. Management's response¹³

The District will continue to educate the school clericals on the proper activity fund procedures. Activity fund audits will be conducted throughout the school year to ensure procedures are being followed.

For ISBE Review

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

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

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

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

Rockford Public School District
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 10-02 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: State Fiscal Stabilization Fund Cluster

4. Project No.: 10-4850-00, 10-4875-01, 10-4875-00,
10-4875-70, 10-4870-00 5. CFDA No.: 84.394, 84.397

6. Passed Through: Illinois State Board of Education

7. Federal Agency: US Department of Education

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

Illinois State Board of Education, Funding and Disbursement Services Division, requires that if the Project Completion Report (submitted no later than 30 calendar days after the project end date) has outstanding obligations, a final expenditure report is due 90 days after the project end date.

9. Condition¹⁵

The final expenditure report for the State Fiscal Stabilization Fund was not approved and submitted to the Illinois State Board of Education within 90 calendar days after the project ending date of March 31, 2010. This report was approved and submitted on July 13, 2010.

10. Questioned Costs¹⁶

There are no questioned costs.

11. Context¹⁷

We noted that the final expenditure report was approved and submitted on July 13, 2010. This is not within the allowed 90 calendar days.

12. Effect

If an expenditure report is not filed on a timely basis, current and subsequent years' project funding could be withheld until the report is received.

13. Cause

District procedures are not being followed for timely submission and approval of reports.

14. Recommendation

We recommend that the District take steps to ensure that all responsible parties are aware of filing deadlines and adhere to a schedule of approval to ensure that reports are submitted and approved on a timely basis.

15. Management's response¹⁸

In the future, the District will maintain better control as to when reports are due. We will attempt to accomplish this by setting up task reminders on our Outlook calendars to remind us when the reports are due. In addition, we will go out to the FRIS inquiry page to run FRISWEB076 report on a regular basis.

For ISBE Review

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

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding.

¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Rockford Public School District
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 10-03 **2. THIS FINDING IS:** New Repeat from Prior year?
 Year originally reported? _____

3. Federal Program Name and Year: _____ Title I Part A Cluster

4. Project No.: 09-4300-00, 10-4300-00, 10-4851-00,
10-4331-00 **5. CFDA No.:** 84.010A, 84.010, 84.389

6. Passed Through: _____ **Illinois State Board of Education**
7. Federal Agency: _____ **US Department of Education**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
 Per the cross-cutting section of the Department of Education A-133 compliance supplement, an employee who works solely on a single cost objective must furnish a semi-annual certification that he/she has been engaged solely in that activity. For employees who work on multiple activities or cost objectives, certifications must be prepared monthly.

9. Condition¹⁵
 For Title I, 17 of the 24 payroll transactions tested, the time and effort certification forms could not be located.

10. Questioned Costs¹⁶
 There are no questioned costs.

11. Context¹⁷
 We noted 17 of the 24 payroll transactions selected for testing did not have the proper time and effort certifications. The District did however, have other documentation demonstrating compliance with allowable cost requirements.

12. Effect
 The District did not have controls in place to ensure compliance with federal requirements.

13. Cause
 Controls regarding tracking of the time and effort forms received were not in place. All forms are sent out to the appropriate employees, but no verification is performed to ensure that all forms have been returned.

14. Recommendation
 We recommend that the District take steps to ensure that all employees are aware of compliance requirement and controls are put into place to ensure that all forms for certification are returned and properly filed.

15. Management's response¹⁸
 The District has scheduled a meeting to develop the necessary steps to ensure that all employees are aware of compliance requirements and to see that controls are put in place to ensure that all forms for certification are returned and properly filed.

For ISBE Review	
Date: _____	Resolution Criteria Code Number _____
Initials: _____	Disposition of Questioned Costs Code Letter _____

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding.
¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Rockford Public School District
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 10-04 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? _____

Title I Part A Cluster

3. Federal Program Name and Year: _____

4. Project No.: 09-4300-00, 10-4300-00, 10-4851-00, 10-4331-00 5. CFDA No.: 84.010A, 84.010, 84.389

6. Passed Through: Illinois State Board of Education
 7. Federal Agency: US Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
 According to the OMB Circular A-133 Compliance Supplement, Part 3, Section C. Cash Management, interest earned on advances by local government grantees and subgrantees is required to be submitted promptly, but at least quarterly, to the Federal agency. Up to \$100 per year may be kept for administrative expenses. Interest earned by non-State non-profit entities on Federal fund balances in excess of \$250 is required to be remitted to Department of Health and Human Services.

9. Condition¹⁵
 Interest income of approximately \$1,600 was not remitted to the State for the Title I cluster.

10. Questioned Costs¹⁶
 There are no questioned costs.

11. Context¹⁷
 We noted income of approximately \$1,600 (after the \$100 administrative allowance) was not remitted to the State.

12. Effect
 The District is not in compliance with federal requirements.

13. Cause
 Interest income was calculated using Federal Funds Rate of 0.25%, rather than actual interest rates earned by the District. Calculation is only done annually.

14. Recommendation
 We recommend that the District begin calculating interest income using the actual interest rate at which investments and cash are held.

15. Management's response¹⁸
 The District will calculate interest earned on advances quarterly and remit income to the Federal agency.

For ISBE Review	
Date: _____	Resolution Criteria Code Number _____
Initials: _____	Disposition of Questioned Costs Code Letter _____

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding.
¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Rockford Public School District
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 10-05 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____ Title I Part A Cluster

4. Project No.: 09-4300-00, 10-4300-00, 10-4851-00,
10-4331-00 5. CFDA No.: 84.010A, 84.010, 84.389

6. Passed Through: Illinois State Board of Education

7. Federal Agency: US Department of Education

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

According to the cross-cutting section of the Department of Education A-133 compliance supplement, an LEA that receives \$50,000 or more in Title I, Part A funds may not carry over beyond the initial 15 months of availability more than 15 percent of its Title I, Part A funds.

9. Condition¹⁵

The District had a carryover amount of \$101,215 in excess of the allowed carryover from the fiscal year 2009 grant award after the filing of the final expenditure report for Title I.

10. Questioned Costs¹⁶

There are no questioned costs.

11. Context¹⁷

We noted that the District had a carryover amount of \$101,215 in excess of the allowable carryover after the District filed the final expenditure report for the 2009 project year.

12. Effect

Fiscal year 2009 excess amount of \$101,215 was deducted from the fiscal year 2010 grant award.

13. Cause

Upper administration cancelled professional development that was originally in the budget. The cancellation took place after the allowed date to submit a waiver. Prior to that date there was no reason to believe the professional development would have been cancelled. Therefore, the carryover amount was in excess of 15% for Title I funds.

14. Recommendation

We recommend that the District take steps to ensure that all responsible parties are aware of carryover requirements and that carryover requirements are met. In the event the District is unable to comply with carryover requirements, we recommend the District attempt to obtain a waiver of this requirement from the Illinois State Board of Education.

15. Management's response¹⁸

In the future, the District will work closely with administration to ensure understanding of the Title I regulations as well as the timeframe for the expending of grant funds.

For ISBE Review

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

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding.

¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Rockford Public School District
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 10-06 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? _____

3. Federal Program Name and Year: Twenty First Century Community Learning Centers

4. Project No.: 09-4221-05, 9-4221-07, 10-4221-07, 09-4221-08, 10-4221-02, 10-4221-01 5. CFDA No.: 84.287

6. Passed Through: Illinois State Board of Education

7. Federal Agency: US Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
 The Illinois State Board of Education, Funding and Disbursement Services Division, requires quarterly expenditure reports to be submitted within 30 days of quarter end.

9. Condition¹⁵
 One quarterly expenditure report was not submitted within the 30 day requirement.

10. Questioned Costs¹⁶
 There are no questioned costs.

11. Context¹⁷
 During our testing of the reporting requirements, it was noted that 1 of the 4 quarterly expenditure reports tested was not submitted within 30 days of quarter end.

12. Effect
 The District is not in compliance with federal requirements.

13. Cause
 There was a delay from when the report was prepared, compared to when it got submitted. Backup to the report shows the information was entered into the system on 7/29/10, but the report did not get submitted until 8/16/10.

14. Recommendation
 We recommend that the District take steps to ensure that all responsible parties are aware of filing deadlines and adhere to a schedule of approval to ensure that reports are submitted and approved on a timely basis.

15. Management's response¹⁸
 The District will maintain better control as to when reports are due. We will set up task reminders on our Outlook calendars. In addition, we will go out to the FRIS inquiry page to run FRISWEB076 report on a regular basis. Moreover, we will follow up sooner to ensure reports that are completed and submitted are received by ISBE.

For ISBE Review	
Date: _____	Resolution Criteria Code Number _____
Initials: _____	Disposition of Questioned Costs Code Letter _____

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding.
¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Rockford Public School District
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 10-07 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

Special Education Cluster (IDEA)

3. Federal Program Name and Year: _____

4. Project No.: 10-4620, 10-4620-00; 10-4600-00; 10-4857-00, 09-4625-00, 10-4625-00, 10-4856-00 5. CFDA No.: 84.027A; 84.173A; 84.391, 84.392

6. Passed Through: Illinois State Board of Education

7. Federal Agency: US Department of Education

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

According to the cross-cutting section of the Department of Education A-133 compliance supplement, an employee who works solely on a single cost objective must furnish a semi-annual certification that he/she has been engaged solely in that activity. For employees who work on multiple activities or cost objectives, certifications must be prepared monthly.

9. Condition¹⁵

Time and effort certification forms were not properly filed for employees being charged to the Special Education cluster.

10. Questioned Costs¹⁶

There are no questioned costs.

11. Context¹⁷

In 9 of the 17 payroll transactions selected for testing, the time and effort certification form could not be located. The District did however, have other documentation demonstrating compliance with allowance cost requirements.

12. Effect

The District did not have controls in place to ensure compliance with federal requirements.

13. Cause

Controls regarding tracking of the time and effort forms received were not in place. All forms are sent out to the appropriate employees, but no verification is performed to ensure that all forms have been returned.

14. Recommendation

We recommend that the District take steps to ensure that all employees are aware of compliance requirement and controls are put into place to ensure that all forms for certification are returned and properly filed.

15. Management's response¹⁸

The District has scheduled a meeting to develop the necessary steps to ensure that all employees are aware of compliance requirement and controls are put into place to ensure that all forms for certification are returned and properly filed.

For ISBE Review

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

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding.

¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Rockford Public School District
04-101-2050-25
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2010

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
09-01	During testing of student activity funds at several school locations, we noted that District policies were not consistently implemented in the areas of documentation; timely bank deposits and bank reconciliations; and issuance of receipts and retention of documents.	This finding will be repeated. See 10-01. The District has provided additional controls over student activity funds, however findings were noted in 2010 relating to their policies.
09-02	The Project Completion Report for Title I was not approved and submitted to the Illinois State Board of Education within 30 calendar days after the project ending date of August 31, 2009. This report was approved and submitted on October 2, 2009.	No findings for Title I noted in the current year. However, this finding will be repeated in 2010 relative to the State Fiscal Stabilization Fund and Twenty First Century Community Learning Centers, Findings 10-02 and 10-06.

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

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

²⁰ Current Status should include one of the following:

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

Rockford Public School District
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-01

Condition:

Although the District does have procedures in place, during testing at several school locations, we noted that District policies were not consistently followed in the areas of documentation; timeliness of counting cash upon receipt; issuance of receipts and retention of documents.

Plan:

The District will continue to educate the school clericals on the proper activity fund procedures. Activity fund audits will be conducted throughout the school year to ensure procedures are being followed.

Anticipated Date of Completion:

5/1/2011

Name of Contact Person: Pete Keffer, Executive Director of Finance

Management Response:

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

Rockford Public School District
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-02

Condition:

The final expenditure report for SFSF was not approved and submitted to the Illinois State Board of Education within 90 calendar days after the project ending date of March 31, 2010. This report was approved and submitted on July 13, 2010.

Plan:

In the future, the District will maintain better control as to when reports are due. We will attempt to accomplish this by setting up task reminders on our Outlook calendars to remind us when the reports are due. In addition, we will go out to the FRIS inquiry page to run FRISWEB076 report on a regular basis.

Anticipated Date of Completion:

10/3/2010

Name of Contact Person: Mary Ann Brown, Finance Coordinator

Management Response: The Illinois State Board of Education sends to districts, as a courtesy reminder, a list of reports and their respective due dates, that are due at the end of each quarter. The notification of the reports due was not received until 7/6/10 at 10:06:07 AM of which the report in question was listed. While this year was out of the ordinary due to the receipt of additional grant funds due to ARRA Stimulus Funds, we strived to meet every report deadline either on or before the due date. In regards to the report in question, as soon as it was realized that the report was not submitted, it was completed and forwarded for approval.

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

Rockford Public School District
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-03

Condition:

For Title I, 17 of the 24 payroll transactions tested, the time and effort certification forms could not be located.

Plan:

The District has scheduled a meeting to develop the necessary steps to ensure that all employees are aware of compliance requirements and to see that controls are put in place to ensure that all forms for certification are returned and properly filed. After the initial meeting, a committee will be formed and the members will meet monthly to track the progress of correcting the issue.

Anticipated Date of Completion:

10/8/2010

Name of Contact Person: Monique McClurge, Grants Department

Management Response:

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

Rockford Public School District
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-04

Condition:

Interest income of approximately \$1,600 was not remitted to the State for the Title I cluster.

Plan:

The District will calculate interest earned on advances quarterly and remit income to the Federal agency.

Anticipated Date of Completion:

10/29/2010

Name of Contact Person: Pete Keffer, Executive Director of Finance

Management Response:

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

Rockford Public School District
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-05

Condition:

District had a carryover amount of \$101,215 in excess of the allowed carryover from the fiscal year 2009 grant award after the filing of the final expenditure report for Title I.

Plan:

In the future, the District will work closely with administration to ensure understanding of the Title I regulations as well as the timeframe for the expending of grant funds.

Anticipated Date of Completion:

Ongoing

Name of Contact Person:

Mary Ann Brown, Finance Coordinator; Dr. Vinest Steele, Director of Title I

Management Response:

The District receives every January/February forms from ISBE to apply for the waiver of carryover funds over the 15% maximum. When the forms were received in January/February 2009, it was determined that a waiver would not be needed. This determination was made from a review of the anticipated expenditures including plans for extensive professional development over the summer. However, in July/August, all professional development was cancelled, which resulted in excess funds that were not previously anticipated. This should not be an issue in the future as additional schools have been added to the Title I program beginning with the FY11 grant year.

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

Rockford Public School District
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-06

Condition:

One quarterly expenditure report was not submitted within the 30 day requirement.

Plan:

In the future, the District will maintain better control as to when reports are due. We will attempt to accomplish this by setting up task reminders on our Outlook calendars to remind us when the report are due. In addition, we will go out to the FRIS inquiry page to run FRISWEB076 report on a regular basis. Moreover, we will follow up sooner to ensure reports that are completed and submitted are received by ISBE.

Anticipated Date of Completion:

Ongoing

Name of Contact Person: Mary Ann Brown, Finance Coordinator

Management Response: The District compiled and entered the report into the IWAS - Electronic Expenditure Report System on time as documented by the core report information filed within the grant book for this grant. While we cannot answer as to how/why the report did not get submitted , we have experienced some technical issues in the past where reports were submitted to but never received by ISBE. Moreover, we have had technical issues on our end with our e-mail and internet servers going down, which required a re-booting of these servers. In the future, we will be working much more closely with our IS Department to resolve these issues.

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

Rockford Public School District
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: 10-07

Condition:

Time and effort certification forms were not properly filed for employees being charged to the Special Education cluster.

Plan:

The District has scheduled a meeting to develop the necessary steps to ensure that all employees are aware of compliance requirements and to see that controls are put in place to ensure that all forms for certification are returned and properly filed.

Anticipated Date of Completion:

10/8/2010

Name of Contact Person: JoAnn Pazera, Funding Specialist

Management Response:

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

Rockford Public School District
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: _____

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [person responsible for implementation]

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

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