

Due to ROE on October 15th
 Due to ISBE on November 15th
 SD/JA12

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, 2012

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: Baker Tilly Virchow Krause, LLP		
County Name: Winnebago				Name of Audit Manager: Steve Murray		
Name of School District/Joint Agreement: Rockford Public Schools, District 205		<p align="center"><u>Filing Status:</u> Submit electronic AFR directly to ISBE</p> <p align="center">Click on the Link to Submit: Send ISBE a File</p> <p align="center">0</p>		Address: 1301 West 22nd Street, Suite 400		
Address: 501 7th Street				City: Oak Brook	State: IL	Zip Code: 60523
City: Rockford				Phone Number: (630) 990-3131		Fax Number: (630) 990-0039
Email Address:				IL License Number: 066-004260		Expiration Date:
Zip Code: 61104				Email Address: steve.murray@bakertilly.com		
<p align="center"><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <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>		<p align="center">ISBE Use Only</p>
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____				
District Superintendent/Administrator Name (Type or Print):		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 (05/12)

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.
[Single Audit Act A-133](#)

Qualifications of Auditing Firm

- * School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
- * A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

Date:

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

Account Name	3110	3500	3510	3100	3105	Total
Intergovernmental Accounts Receivable (150)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	6573970	13413850	1714206	2435901	6437427	30575354
Other Receivables (160)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	N/A	N/A	N/A	N/A	N/A	0
Deferred Revenues & Other Current Liabilities (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	6573970	10700141	1324836	2017950	5318714	25935611
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	0	2713709	389370	417951	1118713	4639743
Total						61150708

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

PART E - QUALIFICATIONS OF AUDITING FIRM

* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review

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

Comments Applicable to the Auditor's Questionnaire:

Name of Audit Firm (print)

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

Signature

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 2011		Equalized Assessed Valuation (EAV):		2,589,228,659								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.037145		+ 0.005508		+ 0.003600		= 0.046250		0.000500				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	321,826,268		299,152,881		22,673,387		123,968,678						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		357,313,555										
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		68,332,941								
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 website for reference to the Financial Profile)																																													
3	www.isbe.net/sfms/p/profile.htm																																													
4																																														
5																																														
6																																														
7	District Name: Rockford Public Schools, District 205																																													
8	District Code: 04-101-2050-25																																													
9	County Name: Winnebago																																													
10																																														
11	1. Fund Balance to Revenue Ratio:																																													
12	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">Total</td> <td style="text-align: right;">Ratio</td> <td style="text-align: right;">Score</td> <td style="text-align: right;">4</td> </tr> <tr> <td>Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)</td> <td style="text-align: right;">Funds 10, 20, 40, 70 + (50 & 80 if negative)</td> <td style="text-align: right;">123,968,678.00</td> <td style="text-align: right;">0.385</td> <td style="text-align: right;">Weight</td> </tr> <tr> <td>Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)</td> <td style="text-align: right;">Funds 10, 20, 40, & 70,</td> <td style="text-align: right;">321,826,268.00</td> <td></td> <td style="text-align: right;">Value</td> </tr> <tr> <td>Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)</td> <td style="text-align: right;">Minus Funds 10 & 20</td> <td style="text-align: right;">0.00</td> <td></td> <td style="text-align: right;">1.40</td> </tr> <tr> <td>(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>																	Total	Ratio	Score	4	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	123,968,678.00	0.385	Weight	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	321,826,268.00		Value	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00		1.40	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)									
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22																																														
23	3. Days Cash on Hand:																																													
24	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">Total</td> <td style="text-align: right;">Days</td> <td style="text-align: right;">Score</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)</td> <td style="text-align: right;">Funds 10, 20 40 & 70</td> <td style="text-align: right;">136,424,588.00</td> <td style="text-align: right;">164.17</td> <td style="text-align: right;">Weight</td> </tr> <tr> <td>Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)</td> <td style="text-align: right;">Funds 10, 20, 40 divided by 360</td> <td style="text-align: right;">830,980.23</td> <td></td> <td style="text-align: right;">Value</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0.30</td> </tr> </table>																	Total	Days	Score	3	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	136,424,588.00	164.17	Weight	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	830,980.23		Value					0.10					0.30					
	Total	Days	Score	3																																										
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27	4. Percent of Short-Term Borrowing Maximum Remaining:																																													
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	Total	Percent	Score	4																																										
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight																																										
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	101,789,051.66		Value																																										
				0.10																																										
				0.40																																										
29																																														
30																																														
31	5. Percent of Long-Term Debt Margin Remaining:																																													
32	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">Total</td> <td style="text-align: right;">Percent</td> <td style="text-align: right;">Score</td> <td style="text-align: right;">4</td> </tr> <tr> <td>Long-Term Debt Outstanding (P3, Cell H37)</td> <td style="text-align: right;">68,332,941.00</td> <td style="text-align: right;">80.87</td> <td></td> <td style="text-align: right;">Weight</td> </tr> <tr> <td>Total Long-Term Debt Allowed (P3, Cell H31)</td> <td style="text-align: right;">357,313,554.94</td> <td></td> <td></td> <td style="text-align: right;">Value</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0.40</td> </tr> </table>																	Total	Percent	Score	4	Long-Term Debt Outstanding (P3, Cell H37)	68,332,941.00	80.87		Weight	Total Long-Term Debt Allowed (P3, Cell H31)	357,313,554.94			Value					0.10					0.40					
	Total	Percent	Score	4																																										
Long-Term Debt Outstanding (P3, Cell H37)	68,332,941.00	80.87		Weight																																										
Total Long-Term Debt Allowed (P3, Cell H31)	357,313,554.94			Value																																										
				0.10																																										
				0.40																																										
33																																														
34																																														
35																																														
36																																														
37																																														
38																																														
39																																														
40																																														
41																																														
													Total Profile Score:		3.90 *																															
Estimated 2013 Financial Profile Designation: <u>RECOGNITION</u>																																														
<p style="text-align: right;">* 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.</p>																																														

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2012

	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		115,014,402	0	14,662,843	0	4,194,119	10,246,672	21,324,188	11,861,833	5,844,236
5	Investments	120	0	0	0	0	0	0	85,998	0	0
6	Taxes Receivable	130	55,094,358	6,814,258	7,009,791	4,453,793	2,501,582	0	618,539	4,007,138	652,021
7	Interfund Receivables	140	0	0	0	0	0	0	5,893,601	0	0
8	Intergovernmental Accounts Receivable	150	35,049,956	0	0	15,128,056	0	0	0	0	0
9	Other Receivables	160	3,291,856	1,247,070	0	700	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		208,450,572	8,061,328	21,672,634	19,582,549	6,695,701	10,246,672	27,922,326	15,868,971	6,496,257
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	0	4,905,478	0	988,123	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	13,455,949	4,658,433	0	330,107	0	17,500	0	796,049	233,889
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	12,832,161	103,162	0	97,659	97,984	0	0	14,827	14,244
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	78,243,715	7,157,530	14,523,864	16,634,946	2,591,533	0	640,834	8,425,827	675,439
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		104,531,825	16,824,603	14,523,864	18,050,835	2,689,517	17,500	640,834	9,236,703	923,572
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	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	103,918,747	(8,763,275)	7,148,770	1,531,714	4,006,184	10,229,172	27,281,492	6,632,268	5,572,685
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		208,450,572	8,061,328	21,672,634	19,582,549	6,695,701	10,246,672	27,922,326	15,868,971	6,496,257

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2012

	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		1,217,498		
5	Investments	120			
6	Taxes Receivable				
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	(27,024)		
13	Total Current Assets		1,190,474		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		6,030,017	
17	Building & Building Improvements	230		195,363,322	
18	Site Improvements & Infrastructure	240		2,945,629	
19	Capitalized Equipment	250		59,873,984	
20	Construction in Progress	260		2,775,934	
21	Amount Available in Debt Service Funds	340			7,148,770
22	Amount to be Provided for Payment on Long-Term Debt	350			61,184,171
23	Total Capital Assets			266,988,886	68,332,941
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	1,190,474		
34	Total Current Liabilities		1,190,474		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			68,332,941
37	Total Long-Term Liabilities				68,332,941
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			266,988,886	
41	Total Liabilities and Fund Balance		1,190,474	266,988,886	68,332,941

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, 2012

	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	127,775,197	24,041,922	17,199,772	8,239,338	6,218,056	0	1,881,636	9,972,534	1,421,391
	Flow-Through Receipts/Revenues from One District to Another District	2000									
5			202,166	0		0	0				
6	State Sources	3000	101,657,131	0	0	9,213,204	0	0	0	0	0
7	Federal Sources	4000	48,815,674	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		278,450,168	24,041,922	17,199,772	17,452,542	6,218,056	0	1,881,636	9,972,534	1,421,391
9	Receipts/Revenues for "On Behalf" Payments ²	3998	34,190,104	0	0	0	0	0		45,259	0
10	Total Receipts/Revenues		312,640,272	24,041,922	17,199,772	17,452,542	6,218,056	0	1,881,636	10,017,793	1,421,391
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	156,391,882				1,895,107				
13	Support Services	2000	77,913,589	25,379,691		20,011,528	4,493,171	0		6,844,175	3,153,599
14	Community Services	3000	2,435,875	0		0	182,635				
15	Payments to Other Districts & Governmental Units	4000	17,020,316	0	0	0	0	0			0
16	Debt Service	5000	0	0	17,276,728	0	0			0	128,905
17	Total Direct Disbursements/Expenditures		253,761,662	25,379,691	17,276,728	20,011,528	6,570,913	0		6,844,175	3,282,504
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	34,190,104	0	0	0	0	0		45,259	0
19	Total Disbursements/Expenditures		287,951,766	25,379,691	17,276,728	20,011,528	6,570,913	0		6,889,434	3,282,504
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		24,688,506	(1,337,769)	(76,956)	(2,558,986)	(352,857)	0	1,881,636	3,128,359	(1,861,113)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	393,217	163,665	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			1,764,536						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	36,937	0	0	32,947	0	229,172		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						10,000,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		430,154	163,665	1,764,536	32,947	0	10,229,172	0	0	0
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							556,882		

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, 2012

	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
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									1,764,536
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	10,000,000	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		10,000,000	0	0	0	0	0	556,882	0	1,764,536
77	Total Other Sources/Uses of Funds		(9,569,846)	163,665	1,764,536	32,947	0	10,229,172	(556,882)	0	(1,764,536)
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		15,118,660	(1,174,104)	1,687,580	(2,526,039)	(352,857)	10,229,172	1,324,754	3,128,359	(3,625,649)
79	Fund Balances - July 1, 2011		88,800,087	(7,589,171)	5,461,190	4,057,753	4,359,041	0	25,956,738	3,503,909	9,198,334
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2012		103,918,747	(8,763,275)	7,148,770	1,531,714	4,006,184	10,229,172	27,281,492	6,632,268	5,572,685

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2012**

	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		98,201,620	16,518,059	14,070,132	8,200,324	864,184	0	1,324,345	9,850,955	1,359,081
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	11,267,101	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					4,397,934				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		109,468,721	16,518,059	14,070,132	8,200,324	5,262,118	0	1,324,345	9,850,955	1,359,081
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	12,244,052	5,247,451	3,121,340	0	955,937	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		12,244,052	5,247,451	3,121,340	0	955,937	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	431,427								
21	Regular - Tuition from Other Districts (In State)	1312	312,991								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	62,907								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	2,570,831								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	690								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		3,378,846								
41	TRANSPORTATION FEES										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				5,968					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2012**

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
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					5,968					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	11	1	8,298	1	0	0	557,291	1	47,309
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		11	1	8,298	1	0	0	557,291	1	47,309
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	297,975								
70	Sales to Pupils - Breakfast	1612	196,484								
71	Sales to Pupils - A la Carte	1613	854,511								
72	Sales to Pupils - Other (Describe & Itemize)	1614	166,770								
73	Sales to Adults	1620	7,338								
74	Other Food Service (Describe & Itemize)	1690	10,745								
75	Total Food Service		1,533,823								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	43,543	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	62,655	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Total District/School Activity Income		106,198	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		0								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	0	518,596							
96	Contributions and Donations from Private Sources	1920	57,270	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	1,590								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2012**

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
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	984,686	1,757,815	2	33,045	1	0	0	121,578	15,001
108	Total Other Revenue from Local Sources		1,043,546	2,276,411	2	33,045	1	0	0	121,578	15,001
109	Total Receipts/Revenues from Local Sources	1000	127,775,197	24,041,922	17,199,772	8,239,338	6,218,056	0	1,881,636	9,972,534	1,421,391
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	26,679	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	175,487	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	202,166	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid - Sec. 18-8.05	3001	79,061,402	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		79,061,402	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	1,263,835			0					
125	Special Education - Extraordinary	3105	3,356,141			0					
126	Special Education - Personnel	3110	3,841,911	0		0					
127	Special Education - Orphanage - Individual	3120	1,600,808			0					
128	Special Education - Orphanage - Summer	3130	141,469			0					
129	Special Education - Summer School	3145	148,059			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		10,352,223	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	59,836	0			0				
140	Total Career and Technical Education		59,836	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	1,078,032				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Ed		1,078,032				0				
145	State Free Lunch & Breakfast	3360	341,298								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	40,104	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	478,775	0	0	0	0	0	0	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2012**

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
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500	0	0		8,359,230	0				
152	Transportation - Special Education	3510	0	0		853,974	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		9,213,204	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	252,181			0	0				
158	Early Childhood - Block Grant	3705	9,203,461	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	789,819	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		22,595,729	0	0	9,213,204	0	0	0	0	0
173	Total Receipts from State Sources	3000	101,657,131	0	0	9,213,204	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	23,799	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		23,799	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
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	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				
189	Title V - Rural & Low Income Schools	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200	0				0				
194	National School Lunch Program	4210	7,492,885				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	1,593,637				0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2012**

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
197	Summer Food Service Admin/Program	4225	0				0				
198	Child & Adult Care Food Program	4226	7,275				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		9,093,797				0				
202	TITLE I										
203	Title I - Low Income	4300	11,423,044	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	6,617	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	252,228	0		0	0				
211	Total Title I		11,681,889	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	79,265	0		0	0				
214	Title IV - 21st Century	4421	2,177,174	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		2,256,439	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	298,295	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	7,078,061	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	671,291	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal - Special Education		8,047,647	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	119,565	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	2,474,967	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	41,155	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	216,485	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	1,260,341	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	15,056	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2012**

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
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds XI	4880	7,102,186	0	0	0	0	0		0	0
259	Total Stimulus Programs		11,110,190	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
261	Emergency Immigrant Assistance	4905	0			0	0				
262	Title III - English Language Acquisition	4909	522,676			0	0				
263	Learn & Serve America	4910	0			0	0				
264	McKinney Education for Homeless Children	4920	60,996	0		0	0				
265	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
266	Title II - Teacher Quality	4932	1,539,266	0		0	0				
267	Federal Charter Schools	4960	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	795,807	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	2,224,112	0		0	0				
270	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,339,491	0		0	0	0			0
271	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		48,791,875	0	0	0	0	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	48,815,674	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues		278,450,168	24,041,922	17,199,772	17,452,542	6,218,056	0	1,881,636	9,972,534	1,421,391

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2012**

	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
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	58,726,607	24,365,110	1,417,582	3,057,054	415,305	27,650	0	351,230	88,360,538	130,129,372
6	Pre-K Programs	1125	3,687,754	1,993,774	207,907	257,911	26,309	0	0	0	6,173,655	3,267,875
7	Special Education Programs (Functions 1200-1220)	1200	19,783,988	9,921,464	508,293	763,363	492,809	0	0	0	31,469,917	39,102,212
8	Special Education Programs Pre-K	1225	1,270,678	632,850	18,808	126,614	94,384	0	0	0	2,143,334	2,259,495
9	Remedial and Supplemental Programs K-12	1250	1,177,670	104,862	291,604	1,252,961	2,019,091	0	0	0	4,846,188	5,079,407
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	410,988	126,382	5,285	89	0	0	0	0	542,744	358,404
12	CTE Programs	1400	1,918,905	756,858	16,374	19,137	0	3,105	0	0	2,714,379	2,537,604
13	Interscholastic Programs	1500	902,380	56,161	183,888	97,497	167,594	60,210	0	0	1,467,730	1,297,609
14	Summer School Programs	1600	343,724	38,793	177,410	7,486	0	0	0	0	567,413	369,035
15	Gifted Programs	1650	2,672,567	924,726	9,081	15,920	0	0	0	0	3,622,294	3,619,926
16	Driver's Education Programs	1700	133,362	43,273	1,831	1,936	0	0	0	0	180,402	0
17	Bilingual Programs	1800	6,840,222	2,479,565	126,690	161,136	123,709	0	0	0	9,731,322	11,503,412
18	Truant Alternative & Optional Programs	1900	3,111,899	1,113,565	285,412	8,342	6,298	46,450	0	0	4,571,966	5,069,258
19	Pre-K Programs - Private Tuition	1910						0			0	0
20	Regular K-12 Programs - Private Tuition	1911						0			0	0
21	Special Education Programs K-12 - Private Tuition	1912						0			0	0
22	Special Education Programs Pre-K - Tuition	1913						0			0	0
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
25	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
26	CTE Programs - Private Tuition	1917						0			0	0
27	Interscholastic Programs - Private Tuition	1918						0			0	0
28	Summer School Programs - Private Tuition	1919						0			0	0
29	Gifted Programs - Private Tuition	1920						0			0	0
30	Bilingual Programs - Private Tuition	1921						0			0	0
31	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
32	Total Instruction ¹⁰	1000	100,980,744	42,557,383	3,250,165	5,769,446	3,345,499	137,415	0	351,230	156,391,882	204,593,609
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	2,009,254	697,860	521,890	14,490	0	0	0	0	3,243,494	2,639,255
36	Guidance Services	2120	4,331,643	1,449,150	48,321	15,265	0	0	0	0	5,844,379	5,203,988
37	Health Services	2130	2,297,118	761,606	83,975	45,006	3,243	0	0	0	3,190,948	3,485,571
38	Psychological Services	2140	1,676,700	498,896	45,037	0	14,829	0	0	0	2,235,462	2,302,096
39	Speech Pathology & Audiology Services	2150	2,704,026	929,634	153,397	31,703	10,219	0	0	0	3,828,979	4,197,662
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	18,723	4,588	0	0	0	0	23,311	1,000
41	Total Support Services - Pupils	2100	13,018,741	4,337,146	871,343	111,052	28,291	0	0	0	18,366,573	17,829,572
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	4,211,183	1,359,307	1,247,183	329,141	38,535	1,220	0	0	7,186,569	10,320,406
44	Educational Media Services	2220	1,387,432	747,998	74,310	565,271	133,230	65	0	0	2,908,306	1,754,492
45	Assessment & Testing	2230	354,257	67,909	2,367	147,609	0	0	0	0	572,142	338,708
46	Total Support Services - Instructional Staff	2200	5,952,872	2,175,214	1,323,860	1,042,021	171,765	1,285	0	0	10,667,017	12,413,606
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310	181,334	36,899	1,678,477	14,318	3,509	49,815	0	0	1,964,352	998,856
49	Executive Administration Services	2320	2,946,068	797,938	212,976	1,024,615	19,264	0	0	0	5,000,861	2,902,541
50	Special Area Administration Services	2330	843,188	260,749	43,156	32,893	6,142	0	0	0	1,186,128	1,225,873
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
52	Total Support Services - General Administration	2300	3,970,590	1,095,586	1,934,609	1,071,826	28,915	49,815	0	0	8,151,341	5,127,271

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2012**

	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
53	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	10,236,252	3,364,978	42,569	90,014	0	325	0	0	13,734,138	14,765,953
55	Other Support Services - School Admin (Describe &	2490	201,118	46,235	0	0	0	0	0	0	247,353	172,693
56	Total Support Services - School Administration	2400	10,437,370	3,411,213	42,569	90,014	0	325	0	0	13,981,491	14,938,646
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510	0	0	0	30	0	0	0	0	30	250
59	Fiscal Services	2520	847,091	564,238	14,520	15,832	0	16,090	0	0	1,457,771	2,011,026
60	Operation & Maintenance of Plant Services	2540	81,815	13,172	4,350	10,572	74,181	0	0	0	184,090	242,183
61	Pupil Transportation Services	2550	0	0	1,471,044	0	0	0	0	0	1,471,044	434,639
62	Food Services	2560	2,831,842	1,045,293	1,258,561	6,141,977	263,662	15,077	0	0	11,556,412	10,645,176
63	Internal Services	2570	466,773	119,021	172,394	(18,848)	78,861	0	0	0	818,201	851,870
64	Total Support Services - Business	2500	4,227,521	1,741,724	2,920,869	6,149,563	416,704	31,167	0	0	15,487,548	14,185,143
65	SUPPORT SERVICES - CENTRAL											
66	Direction of Central Support Services	2610	1,791,799	641,053	4,994	1,660	0	0	0	0	2,439,506	206,210
67	Planning, Research, Development, & Evaluation Services	2620	4,914	1,541	58,568	13,905	0	0	0	0	78,928	47,070
68	Information Services	2630	248,446	53,321	118,278	35,417	6,987	0	0	0	462,449	571,505
69	Staff Services	2640	1,114,303	281,097	10,084	117,315	1,586	6,127	0	0	1,530,512	1,772,146
70	Data Processing Services	2660	1,238,999	363,648	2,326,513	289,389	1,072,363	0	0	0	5,290,912	3,510,821
71	Total Support Services - Central	2600	4,398,461	1,340,660	2,518,437	457,686	1,080,936	6,127	0	0	9,802,307	6,107,752
72	Other Support Services (Describe & Itemize)	2900	299,062	93,192	1,049,975	15,083	0	0	0	0	1,457,312	779,537
73	Total Support Services	2000	42,304,617	14,194,735	10,661,662	8,937,245	1,726,611	88,719	0	0	77,913,589	71,381,526
74	COMMUNITY SERVICES (ED)	3000	1,260,351	641,837	390,993	121,154	21,540	0	0	0	2,435,875	1,698,136
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110			3,699,346			6,714,584			10,413,930	8,808,292
78	Payments for Special Education Programs	4120			0			0			0	0
79	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
80	Payments for CTE Programs	4140			0			0			0	0
81	Payments for Community College Programs	4170			0			0			0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
83	Total Payments to Dist & Other Govt Units (In-State)	4100			3,699,346			6,714,584			10,413,930	8,808,292
84	Payments for Regular Programs - Tuition	4210						0			0	0
85	Payments for Special Education Programs - Tuition	4220						6,606,386			6,606,386	0
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
87	Payments for CTE Programs - Tuition	4240						0			0	0
88	Payments for Community College Programs - Tuition	4270						0			0	0
89	Payments for Other Programs - Tuition	4280						0			0	0
90	Other Payments to In-State Govt Units	4290						0			0	0
91	Total Payments to Other District & Govt Units -Tuition (In State)	4200						6,606,386			6,606,386	0
92	Payments for Regular Programs - Transfers	4310						0			0	0
93	Payments for Special Education Programs - Transfers	4320						0			0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2012

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			0	0
96	Payments for Community College Program - Transfers	4370						0			0	0
97	Payments for Other Programs - Transfers	4380						0			0	0
98	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	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			0			0	0
101	Total Payments to Other District & Govt Units	4000			3,699,346			13,320,970			17,020,316	8,808,292
102	DEBT SERVICES (ED)											
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
104	Tax Anticipation Warrants	5110						0			0	0
105	Tax Anticipation Notes	5120						0			0	0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
107	State Aid Anticipation Certificates	5140						0			0	0
108	Other Interest on Short-Term Debt	5150						0			0	0
109	Total Interest on Short-Term Debt	5100						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200						0			0	0
111	Total Debt Services	5000						0			0	0
112	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
113	Total Direct Disbursements/Expenditures		144,545,712	57,393,955	18,002,166	14,827,845	5,093,650	13,547,104	0	351,230	253,761,662	286,481,563
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										24,688,506	
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	0	0	0	0	0	0	0	0	0
120	SUPPORT SERVICES - BUSINESS											
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	3,129
122	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	20,000
123	Operation & Maintenance of Plant Services	2540	1,992,546	444,617	11,590,816	6,068,604	4,805,992	76,885	0	0	24,979,460	20,320,433
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0		0		0	0
126	Total Support Services - Business	2500	1,992,546	444,617	11,590,816	6,068,604	4,805,992	76,885	0	0	24,979,460	20,343,562
127	Other Support Services (Describe & Itemize)	2900	311,735	88,496	0	0	0	0	0	0	400,231	444,402
128	Total Support Services	2000	2,304,281	533,113	11,590,816	6,068,604	4,805,992	76,885	0	0	25,379,691	20,787,964
129	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
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			0			0	0
133	Payments for CTE Programs	4140			0			0			0	0
134	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	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			0	0
137	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
138	DEBT SERVICES (O&M)	5000										
139	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
140	Tax Anticipation Warrants	5110						0			0	0
141	Tax Anticipation Notes	5120						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2012**

	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
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
143	State Aid Anticipation Certificates	5140						0			0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
146	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
147	Total Debt Services	5000						0			0	0
148	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
149	Total Direct Disbursements/Expenditures		2,304,281	533,113	11,590,816	6,068,604	4,805,992	76,885	0	0	25,379,691	20,787,964
150	Excess (Deficiency) of Receipts/Revenues/Over										(1,337,769)	
151												
152	30 - DEBT SERVICES (DS)											
153	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
154	DEBT SERVICES (DS)	5000										
155	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
156	Tax Anticipation Warrants	5110						0			0	0
157	Tax Anticipation Notes	5120						0			0	0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
159	State Aid Anticipation Certificates	5140						0			0	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
161	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,526,728			2,526,728	0
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						14,750,000			14,750,000	0
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	17,286,728
165	Total Debt Services	5000			0			17,276,728			17,276,728	17,286,728
166	PROVISION FOR CONTINGENCIES (DS)	6000										0
167	Total Disbursements/ Expenditures				0			17,276,728			17,276,728	17,286,728
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(76,956)	
169												
170	40 - TRANSPORTATION FUND (TR)											
171	SUPPORT SERVICES (TR)											
172	SUPPORT SERVICES - PUPILS											
173	Other Support Services - Pupils (Describe & Itemize)	2190	94,150	0	0	0	0	0	0	0	94,150	95,334
174	SUPPORT SERVICES - BUSINESS											
175	Pupil Transportation Services	2550	7,276,081	3,946,278	3,048,973	3,571,488	2,074,558	0	0	0	19,917,378	18,206,225
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	Total Support Services	2000	7,370,231	3,946,278	3,048,973	3,571,488	2,074,558	0	0	0	20,011,528	18,301,559
178	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
179	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
180	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
181	Payments for Regular Programs	4110			0			0			0	0
182	Payments for Special Education Programs	4120			0			0			0	0
183	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
184	Payments for CTE Programs	4140			0			0			0	0
185	Payments for Community College Programs	4170			0			0			0	0
186	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	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, 2012**

	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
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	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			0	0
193	Tax Anticipation Notes	5120						0			0	0
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
195	State Aid Anticipation Certificates	5140						0			0	0
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
197	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)	6000										0
203	Total Disbursements/ Expenditures		7,370,231	3,946,278	3,048,973	3,571,488	2,074,558	0	0	0	20,011,528	18,301,559
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,558,986)	
205												
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		250,062							250,062	86,472
209	Pre-K Programs	1125		181,243							181,243	0
210	Special Education Programs (Functions 1200-1220)	1200		984,156							984,156	419,682
211	Special Education Programs - Pre-K	1225		73,118							73,118	540,972
212	Remedial and Supplemental Programs - K-12	1250		34,148							34,148	32,079
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		29,732							29,732	33,654
215	CTE Programs	1400		49,498							49,498	25,568
216	Interscholastic Programs	1500		54,204							54,204	0
217	Summer School Programs	1600		25,974							25,974	0
218	Gifted Programs	1650		37,037							37,037	0
219	Driver's Education Programs	1700		1,905							1,905	0
220	Bilingual Programs	1800		111,780							111,780	24,700
221	Truants' Alternative & Optional Programs	1900		62,250							62,250	33,425
222	Total Instruction	1000		1,895,107							1,895,107	1,196,552
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		54,951							54,951	49,378
226	Guidance Services	2120		127,699							127,699	139,113
227	Health Services	2130		70,968							70,968	69,920
228	Psychological Services	2140		31,074							31,074	21,524
229	Speech Pathology & Audiology Services	2150		36,008							36,008	0
230	Other Support Services - Pupils (Describe & Itemize)	2190		7,591							7,591	24,246
231	Total Support Services - Pupils	2100		328,291							328,291	304,181
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		85,812							85,812	54,386
234	Educational Media Services	2220		107,666							107,666	180,934
235	Assessment & Testing	2230		33,783							33,783	121,908
236	Total Support Services - Instructional Staff	2200		227,261							227,261	357,228

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2012**

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		54,749							54,749	128,234
239	Executive Administration Services	2320		130,244							130,244	0
240	Service Area Administrative Services	2330		76,359							76,359	99,577
241	Claims Paid from Self Insurance Fund	2361		0							0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
243	Unemployment Insurance Payments	2363		0							0	0
244	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
245	Risk Management and Claims Services Payments	2365		0							0	0
246	Judgment and Settlements	2366		0							0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
248	Reciprocal Insurance Payments	2368		0							0	0
249	Legal Services	2369		0							0	0
250	Total Support Services - General Administration	2300		261,352							261,352	227,811
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		606,359							606,359	866,282
253	Other Support Services - School Administration (Describe & Itemize)	2490		993							993	0
254	Total Support Services - School Administration	2400		607,352							607,352	866,282
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		0							0	0
257	Fiscal Services	2520		152,454							152,454	238,547
258	Facilities Acquisition & Construction Services	2530		45,761							45,761	70,273
259	Operation & Maintenance of Plant Services	2540		419,391							419,391	609,739
260	Pupil Transportation Services	2550		1,325,035							1,325,035	1,966,941
261	Food Services	2560		493,596							493,596	669,846
262	Internal Services	2570		132,015							132,015	197,394
263	Total Support Services - Business	2500		2,568,252							2,568,252	3,752,740
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610		23,977							23,977	0
266	Planning, Research, Development, & Evaluation Services	2620		546							546	0
267	Information Services	2630		45,409							45,409	75,065
268	Staff Services	2640		169,019							169,019	260,547
269	Data Processing Services	2660		222,434							222,434	318,448
270	Total Support Services - Central	2600		461,385							461,385	654,060
271	Other Support Services (Describe & Itemize)	2900		39,278							39,278	36,520
272	Total Support Services	2000		4,493,171							4,493,171	6,198,822
273	COMMUNITY SERVICES (MR/SS)	3000		182,635							182,635	101,784
274	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275	Payments for Special Education Programs	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	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			0	0
281	Tax Anticipation Notes	5120						0			0	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2012

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			0	0
284	Other (Describe & Itemize)	5150						0			0	0
285	Total Debt Services - Interest	5000						0			0	0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
287	Total Disbursements/Expenditures			6,570,913				0			6,570,913	7,497,158
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(352,857)	
289												
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	SUPPORT SERVICES - BUSINESS											
293	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	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			0			0	0
299	Payments for Special Education Programs	4120			0			0			0	0
300	Payments for CTE Programs	4140			0			0			0	0
301	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
302	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
303	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
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	0	0	0	0	0	0	0	0	0	0
312	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	0	0	0	0	0	0	0	0
313	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
314	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	0
315	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
316	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	288,919	71,358	6,237,863	3,666	0	0	0	0	6,601,806	10,801,103
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	191,162	30,757	450	0	0	20,000	0	0	242,369	0
320	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
321	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
322	Total Support Services - General Administration	2000	480,081	102,115	6,238,313	3,666	0	20,000	0	0	6,844,175	10,801,103
323	DEBT SERVICES (TF)	5000										
324	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
325	Tax Anticipation Warrants	5110						0			0	0
326	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2012**

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			0	0
328	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
329	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
330	Total Disbursements/Expenditures		480,081	102,115	6,238,313	3,666	0	20,000	0	0	6,844,175	10,801,103
331	Excess (Deficiency) of Receipts/Revenues Over										3,128,359	
332												
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
334	SUPPORT SERVICES (FP&S)											
335	SUPPORT SERVICES - BUSINESS											
336	Facilities Acquisition & Construction Services	2530	220,018	67,795	183,635	4,981	36,952	0	0	0	513,381	5,224,211
337	Operation & Maintenance of Plant Services	2540	132,931	27,345	293,523	0	2,186,419	0	0	0	2,640,218	1,465,456
338	Total Support Services - Business	2500	352,949	95,140	477,158	4,981	2,223,371	0	0	0	3,153,599	6,689,667
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
340	Total Support Services	2000	352,949	95,140	477,158	4,981	2,223,371	0	0	0	3,153,599	6,689,667
341	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	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			0	0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
349	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						128,905			128,905	0
351	Total Debt Service	5000						128,905			128,905	0
352	PROVISION FOR CONTINGENCIES (FP&S)	6000										
353	Total Disbursements/Expenditures		352,949	95,140	477,158	4,981	2,223,371	128,905	0	0	3,282,504	6,689,667
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,861,113)	

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, 2011		0									
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	2,474,967	30,768	8,074	600,169	467,367	1,368,589				2,474,967
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	41,155	28,725	12,430							41,155
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	216,485				119,281	97,204				216,485
12	ARRA - IDEA Part B Flow Through	4857	1,260,341			225,289	553,496	481,556				1,260,341
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	15,056	13,163	1,848		45					15,056
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
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	0									0
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	0									0
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	7,102,186	5,339,158	1,763,028							7,102,186
34	Total ARRA Programs		11,110,190	5,411,814	1,785,380	825,458	1,140,189	1,947,349	0	0		11,110,190
35	Ending Balance June 30, 2012		0									

- 1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23 used for the following non-allowable purposes:**
- Payments of maintenance costs;
 - Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;
 - Purchase or upgrade of vehicles;
 - Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;
 - Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;
 - School modernization, renovation, or repair that is inconsistent with State Law.

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

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-11 Thru 6-30-12 (from 2011 Levy & Prior Levies) *	Taxes Received (from the 2011 Levy)	Taxes Received (from 2010 & Prior Levies)	Total Estimated Taxes (from the 2011 Levy)	Estimated Taxes Due (from the 2011 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	91,934,674	49,266,159	42,668,515	96,187,244	46,921,085
5	Operations & Maintenance	15,281,470	7,304,599	7,976,871	14,261,471	6,956,872
6	Debt Services **	13,476,420	7,514,072	5,962,348	14,670,570	7,156,498
7	Transportation	7,799,044	4,774,217	3,024,827	9,321,223	4,547,006
8	Municipal Retirement	810,964	444,261	366,703	867,392	423,131
9	Capital Improvements	0		0		0
10	Working Cash	1,239,612	663,129	576,483	1,294,614	631,485
11	Tort Immunity	9,102,698	4,295,508	4,807,190	8,386,512	4,091,004
12	Fire Prevention & Safety	1,275,445	698,857	576,588	1,364,524	665,667
13	Leasing Levy	0		0		0
14	Special Education	11,314,506	9,792,530	1,521,976	19,118,864	9,326,334
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	4,122,812	2,237,224	1,885,588	4,368,029	2,130,805
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	156,357,645	86,990,556	69,367,089	169,840,443	82,849,887
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 07/01/11	Issued 07/01/11 Through 06/30/12	Retired 07/01/11 Through 06/30/12	Outstanding Ending 06/30/12					
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 07/1/11	Issued 7/1/11 thru 6/30/12	Any differences described and itemized	Retired 7/1/11 thru 6/30/12	Outstanding 6/30/12	Amount to be Provided for Payment on Long-Term Debt
31	Series 2000	N/A	10,000,000	4	20,760,409		1,381,250		22,141,659	19,825,271
32	Series 2001	N/A	20,850,000	3	10,050,000			1,475,000	8,575,000	7,677,911
33	Series 2002	N/A	22,000,000	5	5,780,000			2,815,000	2,965,000	2,654,811
34	Series 2006	N/A	35,720,000	2	34,520,000			10,460,000	24,060,000	21,542,921
35	Series 2010	09/13/10	9,992,698	4	10,155,089		436,193		10,591,282	9,483,257
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			98,562,698		81,265,498	0	1,817,443	14,750,000	68,332,941	61,184,171
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 Notes Payable			
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**

	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, 2011											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District		10, 20, 40 or 50-1100			11,267,101	0					
6	Earnings on Investments		10, 20, 40, 50 or 60-1500									
7	Drivers' Education Fees		10-1970									
8	School Facility Occupation Tax Proceeds		30 or 60-1983									
9	Driver Education		10 or 20-3370									
10	Other Receipts (Describe & Itemize on tab "Itemization 32")		--									
11	Sale of Bonds		10, 20, 40 or 60-7200									
12	Total Receipts				0	11,267,101	0	0	0	0	0	
13	DISBURSEMENTS:											
14	Instruction		10 or 50-1000			11,267,101					0	
15	Facilities Acquisition & Construction Services		20 or 60-2530				0	0				
16	Tort Immunity Services		10, 20, 40-2360-2370		0							
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	11,267,101	0	0	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2012							0	0	0	0	0
25	Reserved Fund Balance		714									
26	Unreserved Fund Balance		730		0	0	0	0	0	0	0	
27												
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 the fiscal year 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 7-1-11	Add: Additions 2011-12	Less: Deletions 2011-12	Cost 6-30-12	Life In Years	Accumulated Depreciation 7-1-11	Add: Depreciation Allowable 2011-12	Less: Depreciation Deletions 2011-12	Accumulated Depreciation 6-30-12	Balance Undepreciated 6-30-12
5	Works of Art & Historical Treasures	210	0			0		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			0	50	0	0		0	0
9	Buildings	230										
10	Permanent Buildings	231	190,587,098	4,776,224		195,363,322	50	120,817,917	3,907,266		124,725,183	70,638,139
11	Temporary Buildings	232	0			0	25	0	0		0	0
12	Improvements Other than Buildings (Infrastructure)	240	2,634,890	310,739		2,945,629	20	1,096,610	147,281		1,243,891	1,701,738
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	53,920,580	8,121,173	2,167,769	59,873,984	10	41,891,736	5,987,398	2,167,769	45,711,365	14,162,619
15	5 Yr Schedule	252				0	5		0		0	0
16	3 Yr Schedule	253				0	3		0		0	0
17	Construction in Progress	260	815,819	4,569,003	2,608,888	2,775,934	--					2,775,934
18	Total Capital Assets	200	253,988,404	17,777,139	4,776,657	266,988,886		163,806,263	10,041,945	2,167,769	171,680,439	95,308,447
19	Non-Capitalized Equipment	700				0	10		0			
20	Allowable Depreciation								10,041,945			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)					
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		\$	253,761,662
9	O&M	Expenditures 15-22, L149	Total Expenditures			25,379,691
10	DS	Expenditures 15-22, L167	Total Expenditures			17,276,728
11	TR	Expenditures 15-22, L203	Total Expenditures			20,011,528
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			6,570,913
13	TORT	Expenditures 15-22, L330	Total Expenditures			6,844,175
14			Total Expenditures		\$	329,844,697
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			6,147,346
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			2,048,950
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			542,744
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			567,413
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 Progs - Private Tuition			0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000 Community Services			2,414,335
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			17,020,316
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			5,093,650
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			4,805,992
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			14,750,000
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			2,074,558
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			181,243
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			73,118
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			29,732
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			25,974
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			182,635
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
74						
75			Total Deductions		\$	55,958,006
76			Total Operating Expenses (Regular K-12)			273,886,691
77			9 Mo ADA (See the General State Aid Claim for 2011-2012 (ISBE 54-33, L12)			24,794.10
78			Estimated OEPP *		\$	11,046.45
79						

	A	B	C	D	E	F	
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)						
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)	\$	0	
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		5,968	
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		1,533,823	
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		106,198	
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		518,596	
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		10,352,223	
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		59,836	
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		1,078,032	
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		341,298	
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0	
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		40,104	
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		9,213,204	
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		252,181	
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0	
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0	
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0	
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0	
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0	
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0	
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		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		789,819	
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0	
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0	
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		9,093,797	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		11,681,889	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		2,256,439	
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		7,078,061	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		671,291	
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 C231 thru J258	4800	Total ARRA Program Adjustments		10,893,705	
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		0	
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition		522,676	
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		60,996	
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		1,539,266	
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		795,807	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		2,224,112	
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)		1,339,491	
172							
173	Total Allowance for PCTC Computation					\$	72,448,812
174	Net Operating Expense for PCTC Computation						201,437,879
175	Total Depreciation Allowance (from page 27, Col I)						10,041,945
176	Total Allowance for PCTC Computation						211,479,824
177	9 Mo ADA						24,794.10
178	Total Estimated PCTC *					\$	8,529.44
179							
180							
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document number and description 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 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</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)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>					6,141,977		
11	Value of Commodities Received for Fiscal Year 2012 <i>(Include the value of commodities when determining if an A-133 is required).</i>					831,559		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		154,941,490		154,941,490		
20	Support Services:							
21	Pupil	2100		18,760,723		18,760,723		
22	Instructional Staff	2200		10,722,513		10,722,513		
23	General Admin.	2300		15,227,953		15,227,953		
24	School Admin	2400		14,588,843		14,588,843		
25	Business:							
26	Direction of Business Spt. Srv.	2510	30	0	30	0		
27	Fiscal Services	2520	1,610,225	0	1,610,225	0		
28	Oper. & Maint. Plant Services	2540		20,702,768	20,702,768	0		
29	Pupil Transportation	2550		20,638,899		20,638,899		
30	Food Services	2560		5,644,369		5,644,369		
31	Internal Services	2570	871,355	0	871,355	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		2,463,483		2,463,483		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		79,474		79,474		
35	Information Services	2630		500,871		500,871		
36	Staff Services	2640	1,697,945	0	1,697,945	0		
37	Data Processing Services	2660	4,440,983	0	4,440,983	0		
38	Other:	2900		1,896,821		1,896,821		
39	Community Services	3000		2,596,970		2,596,970		
40	Total			8,620,538	268,765,177	29,323,306	248,062,409	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	8,620,538	Total Indirect costs:	29,323,306	
43				Total Direct Costs:	268,765,177	Total Direct Costs:	248,062,409	
44				=	3.21%	=	11.82%	
45								

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)				
3	Fiscal Year Ending June 30, 2012				
4					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: http://www.isbe.net/sfms/afr/afr.htm .				
6	<input type="checkbox"/> Check if the schedule is not applicable.	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
7	Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget				
8	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
9	Curriculum Planning				
10	Custodial Services	X	X	X	outsourced services: GCA Custodial Services
11	Educational Shared Programs				
12	Employee Benefits				
13	Energy Purchasing				
14	Food Services				
15	Grant Writing				
16	Grounds Maintenance Services	X	X	X	outsourced services: Grass cutting/snow plowing services
17	Insurance				
18	Investment Pools				
19	Legal Services				
20	Maintenance Services				
21	Personnel Recruitment				
22	Professional Development				
23	Shared Personnel				
24	Special Education Cooperatives				
25	STEM (science, technology, engineering and math) Program Offerings				
26	Supply & Equipment Purchasing				
27	Technology Services				
28	Transportation				
29	Vocational Education Cooperatives				
30	All Other Joint/Cooperative Agreements				
31	Other				
32					
33	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
34					
35					
36					
37					
38	<u>Additional space for Column (E) - Name of LEA :</u>				
39					
40					
41					
42					

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: 0

RCDT Number: ---

Description	Funct. No.	Actual Expenditures, Fiscal Year 2012			Budgeted Expenditures, Fiscal Year 2013		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	5,000,861		5,000,861	4,892,630		4,892,630
2. Special Area Administration Services	2330	1,186,128		1,186,128	1,516,277		1,516,277
3. Other Support Services - School Administration	2490	247,353		247,353	168,842		168,842
4. Direction of Business Support Services	2510	30	0	30	0		0
5. Internal Services	2570	818,201		818,201	869,306		869,306
6. Direction of Central Support Services	2610	2,439,506		2,439,506	2,728,390		2,728,390
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		9,692,079	0	9,692,079	10,175,445	0	10,175,445
9. Percent Increase (Decrease) for FY2013 (Budgeted) over FY2012 (Actual)							5%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2012" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2012.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2013" agree with the amounts on the budget adopted by the Board of Education.

 (Date)

 Signature of Superintendent

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 17, 2012 to ensure inclusion in the Fall 2012 report, postmarked by January 18, 2013 to ensure inclusion in the Spring 2013 report, or postmarked by August 16, 2013 to ensure inclusion in the Fall 2013 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.

Rockford Public Schools, District 205
AFR ITEMIZATION
June 30, 2012

Itemization

Page 5, Row 12 Other Current Assets

Page 10, Row 72 Sales to Pupils - Other
Page 10, Row 74 Other Food Service
Page 11, Row 107 Other Local Revenues
Page 11, Row 139 CTE - Other

Page 11, Row 149 Adult Education - Other
Page 12, Row 171 Other Restricted Revenue from State Sources

Page 13, Row 210 Title I - Other

Page 14, Row 270 Other Restricted Revenue from Federal Sources

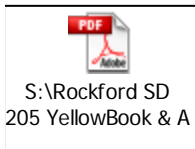
Ed Fund - Page 15, Row 40 Other Support Services - Pupils
Ed Fund - Page 16, Row 55 Other Support Services - School Admin
Ed Fund - Page 16, Row 72 Other Support Services
O&M Fund - Page 17, Row 127 Other Support Services
Trans Fund - Page 18, Row 173 Other Support Services - Pupils
IMRF Fund - Page 19, Row 230 Other Support Services - Pupils
IMRF Fund - Page 20, Row 253 Other Support Services - School Admin
IMRF Fund - Page 20, Row 271 Other Support Services

Description

Negative amount for activity fund represents accounts payable as form does not allow Sales using on-line prepaid system
Miscellaneous food service revenue
Miscellaneous revenue
Vocational Education Elementary Career Development Program State Grant of \$59,836
All adult education state grants
Orphanage Tuition of \$737,435 (#3950), National Board Cert. Grant of \$22,623 (#3651), Teacher Mentor Program \$29,761 (#3982).
School Improvement Grant \$172,982, ROTC grant of \$79,246.
Technology Challenge Grants of \$70,039, ECE MIECHVP Grant of \$11,507, NIU Math/Science Partnership Grant of \$13,427, DOE Student Assignment Grant \$31,032, DOE TAH Freedom Grant of \$302,314, Commodity Credit of \$831,559.
Graduation services
REA union president and vice president
Other supporting services grants
Materials distribution services
Crossing Guards salaries
Crossing Guard benefits
REA union president and vice president
Materials distribution services

Reference Pages.

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



Instructions to insert word doc or pdf files:

Choose: **Insert** - Select: **Object** - Select **Create New** tab -
Select file 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.

	A	B	C	D	E	F	G	H	
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION								
2	New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)								
3	<p><i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2013 annual budget to be amended to include a "deficit reduction plan" and narrative.</i></p>								
4	<p><i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i></p>								
5	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only								
	<i>(All AFR pages must be completed to generate the following calculation)</i>								
6		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL			
7	Direct Revenues	278,450,168	24,041,922	17,452,542	1,881,636	321,826,268			
8	Direct Expenditures	253,761,662	25,379,691	20,011,528		299,152,881			
9	Difference	24,688,506	(1,337,769)	(2,558,986)	1,881,636	22,673,387			
10	Fund Balance - June 30, 2012	103,918,747	(8,763,275)	1,531,714	27,281,492	123,968,678			
11									
12									
13									
14									

Balanced - no deficit reduction plan is required.

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
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 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 C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 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 C33:F33, H33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	ENTRY IS REQUIRED!
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998 must be entered	OK
12. Page 28: The 9 Month ADA must be entered on Line 77.	OK
13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	#REF!

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2012

DISTRICT/JOINT AGREEMENT NAME Rockford Public Schools, District 205	RCDT NUMBER 04-101-2050-25	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)	NAME AND ADDRESS OF AUDIT FIRM Baker Tilly Virchow Krause, LLP 1301 West 22nd Street, Suite 400 Oak Brook	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 501 7th Street Rockford 61104	E-MAIL ADDRESS steve.murray@bakertilly.com	
	NAME OF AUDIT SUPERVISOR Steve Murray	
	CPA FIRM TELEPHONE NUMBER (630) 990-3131	FAX NUMBER (630) 990-0039

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 Schools, District 205
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 115/SAS 117 and other pronouncements.
- 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.
- 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
Programs funded through ARRA are identified separately in SEFA
- 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
- 6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (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 electronically to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- 8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs
- Program name includes "ARRA - " prefix
- Correct ARRA CFDA and ISBE program numbers are listed
- 9. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.
- 10. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including revenue and expenditure/disbursement amounts.
- 11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
- 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal year;
This means that audited year revenues will include funds from both the prior year and current year projects.
- 13. Each CNP project should be reported on separate line (one line per project year per program).
- 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 16. Exceptions should result in a finding with Questioned Costs.
- 17. The total value of **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, with each item on a separate line:
 - * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
Verify Non-Cash Commodities amount on ISBE web site: <http://www.isbe.net/business.htm>.
 - * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: <http://www.isbe.net/business.htm>.
 - * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- The two commodity programs should be reported on separate lines on the SEFA.
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site: <http://www.isbe.net/business.htm>.
 - * Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)
CFDA number: 10.582
- 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- 19. Obligations and Encumbrances are included where appropriate.
- 20. **FINAL STATUS** amounts are calculated, where appropriate.
- 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- 22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
- 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA-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 project year **and** by program.
- 37. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.

- Should be based on actual amount of interest earned
- Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding

x

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 Schools, District 205
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	\$ 48,815,674
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	175,487
Value of Commodities		
Indirect Cost Info 30, Line 11		831,559
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 269	Account 4992	(2,224,112)
AFR TOTAL FEDERAL REVENUES:		\$ 47,598,608

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

<u>Reason for Adjustment:</u>		
To ensure Food Commodities are not double-counted.		\$ (831,559)
-----		-----
Accrual Adjustments (SEFA presented on modified cash		
basis)		\$ 845,536
-----		-----
-----		-----
-----		-----
-----		-----

ADJUSTED AFR FEDERAL REVENUES		\$ 47,612,585
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 47,612,585

Adjustments to SEFA Federal Revenues:

<u>Reason for Adjustment:</u>		
-----		-----
-----		-----
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ADJUSTED SEFA FEDERAL REVENUE:		\$ 47,612,585
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DIFFERENCE:		\$ -
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Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2012

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 7/1/10-6/30/11 (C)	Year 7/1/11-6/30/12 (D)	Year 7/1/10-6/30/11 (E)	Year 7/1/11-6/30/12 (F)			
US DEPARTMENT OF EDUCATION									
Direct Funding:									
Impact Aid	84.041	S014B-2009-1533		2,888		2,888			
	84.041	S014B-2010-1533		1,957		1,957			
	84.041	S014B-2011-1533		8,568		8,568			
	84.041	S014B-2012-1533		10,387		10,387			
Funds for the Improvement of Education (FIE)	84.215X	U215X0402989-10	16,529		16,529				
	84.215X	U215X040296-11	341,124	1,266	341,124	1,266			
	84.215X	U215X040296-12		288,514		288,514			
Civil Rights Training and Advisory Services	84.004	S004F090022	84,911	31,032	84,911	31,032			
Passed through Illinois Department of Human Services:									
Rehabilitation Services Vocational Rehabilitation Grant to States (STEP)	84.126	40CL001601-11	20,511		20,511				
	84.126			26,603		26,603			
Passed through Illinois State Board of Education:									
Title I - Grants to Local Education Agencies (M)	84.010	10-4300-00	915,244		915,244		192,590		
	84.010	11-4300-00	10,524,686	932,839	10,524,686	932,839	11,457,525		
	84.010	12-4300-00		11,031,763		11,031,763			20,803,848
ARRA - Title I Grants to Local Education Agencies, Recovery Act (M)	84.389	10-4851-00	192,302		192,302		3,574,158		
	84.389	11-4851-00	2,741,656	2,682,312	2,741,656	2,682,312	5,423,968		
School Improvement Grants	84.377A	10-4339-90	36,227		36,227		285,087		

Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2012

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 7/1/10-6/30/11 (C)	Year 7/1/11-6/30/12 (D)	Year 7/1/10-6/30/11 (E)	Year 7/1/11-6/30/12 (F)			
		10-4339-91	11,692		11,692			294,916	
		10-4339-01	10,603		10,603			199,619	
		10-4339-02	14,550		14,550			209,736	
		10-4339-03	9,995		9,995			283,754	
		10-4339-04	48,213		48,213			284,962	
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397	10-4875-01	26,582		26,582			546,346	
	84.397	10-4875-00	60,557		60,557			6,907,864	
Twenty-First Century Community Learning Centers	84.287	10-4421-07	62,093		62,093			556,620	
	84.287	11-4421-07	454,614	1,587	454,614	1,587		456,201	
	84.287	10-4421-08	44,717		44,717			674,784	
	84.287	11-4421-08	621,116	3,279	621,116	3,279		624,395	
	84.287	12-4421-08		484,046		484,046			551,250
	84.287	10-4421-02	31,482		31,482			362,888	
	84.287	11-4421-02	354,493	4,471	354,493	4,471		358,964	
	84.287	12-4421-02		314,853		314,853			372,113
	84.287	10-4421-01	94,194		94,194			751,579	
	84.287	11-4421-01	818,992	24,283	818,992	24,283		843,273	
	84.287	12-4421-01		720,061		720,061			887,573
	84.287	12-4421-21		301,633		301,633			600,000
	84.287	12-4421-22		300,551		300,551			391,261
Special Education - Preschool Grants (M)	84.173A	11-4600-00	238,645		238,645			238,653	

Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2012

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 7/1/10-6/30/11 (C)	Year 7/1/11-6/30/12 (D)	Year 7/1/10-6/30/11 (E)	Year 7/1/11-6/30/12 (F)			
	84.173A	12-4600-00		298,295		298,295			298,295
Special Education - Grants to States (M)	84.027	10-4620-00	51,780		51,780			6,943,151	
	84.027	11-4620-00	7,079,762	51,902	7,079,762	51,902		7,131,664	
	84.027	12-4620-00		7,069,621		7,069,621	300,000		8,587,621
	84.027	10-4625-00	57,460		57,460				
	84.027	11-4625-00	125,866		125,866				
	84.027	12-4625-00		544,657		544,657			
ARRA - Special Education - Preschool Grants, Recovery Act (M)	84.392	11-4856-00	24,949	216,485	24,949	216,485		241,434	
ARRA - Special Education Grants to States, Recovery Act (M)	84.391	10-4857-00	792,923		792,923			4,545,885	
	84.391	11-4857-00	1,845,614	1,260,925	1,845,614	1,260,925		3,106,539	
Safe and Drug Free Schools and Community - State Grants	84.186	10-4400-00	10,771		10,771			131,607	
	84.186	11-4400-00		79,265		79,265		79,265	
Education Technology State Grants	84.318X	10-4971-00	25,630		25,630			103,082	
	84.318X	11-4971-00	2,075	70,039	2,075	70,039		72,114	
Even Start State Educational Agencies	84.213	11-4335-00	211,188	6,616	211,188	6,616		217,084	
Improving Teacher Quality State Grants (M)	84.367A	10-4932-00	187,074		187,074			2,072,367	
	84.367A	11-4932-00	1,601,399	534,014	1,601,399	534,014		2,135,413	

Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2012

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 7/1/10-6/30/11 (C)	Year 7/1/11-6/30/12 (D)	Year 7/1/10-6/30/11 (E)	Year 7/1/11-6/30/12 (F)			
	84.367A	12-4932-00		1,324,271		1,324,271			2,136,889
English Language Acquisition Grants	84.365A	10-4909-00	23,062		23,062			264,752	
	84.365A	11-4909-00	307,433	82,797	307,433	82,797		390,227	
	84.365A	12-4909-00		433,976		433,976			913,095
ARRA - Education Jobs Fund - Recovery Act (M)	84.410	11-4880-01		7,102,186		7,102,186			7,102,186
Passed through Northern Illinois University:									
NIU-IL Mathematics Science Partnership	84.366B	10-4936-00	11,557		11,557				
	84.366B	11-4936-00	10,042	13,427	10,042	13,427			
NIU-IL Promoting Achievement through Literacy Skills	84.367	G4B67420	22,887	76,206	22,887	76,206			
	84.367	G4B67420		34,337		34,337			
Passed through Regional Office of Education - Lee/Ogle Counties:									
Education for Homeless Children and Youth	84.196A	10-4920-00	3,034		3,034				
	84.196A	11-4920-00	63,180		63,180				
ARRA - Education for Homeless Children and Youth, Recovery Act	84.387	10-4862-00	47,076	15,056	47,076	15,056			
Passed through Regional Office of Education Winnebago County:									
Title I - Grants to Local Education Agencies (M)	84.010A			172,982		172,982			

Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2012

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 7/1/10-6/30/11 (C)	Year 7/1/11-6/30/12 (D)	Year 7/1/10-6/30/11 (E)	Year 7/1/11-6/30/12 (F)			
ARRA - Title I Grants to Local Education Agencies, Recovery Act (M)	84.389			41,155		41,155			
Education for Homeless Children and Youth	84.196A			60,996		60,996			
Passed through Illinois Community College Board (ICCB):									
Adult Education - Basic Grants to States	84.002	12-4800-00		119,565		119,565			
TOTAL US DEPARTMENT OF EDUCATION			30,280,490	36,781,666	30,280,490	36,781,666			
US DEPARTMENT OF AGRICULTURE									
Passed through Illinois State Board of Education:									
Fresh Fruit and Vegetable Program	10.582	10-4240-10	27,437		27,437				
	10.582	10-4240-10	103,317		103,317				
Non-Cash Commodities	10.555	11-4999-01	622,172		622,172				
	10.555	12-4999-01		717,812		717,812			
Non-Cash Commodities - Department of Defense Fresh Fruits and Vegetables	10.555	11-4999-00	90,047		90,047				
	10.555	12-4999-00		113,747		113,747			
National School Lunch Program	10.555	10-4210-00	1,170,146		1,170,146				
	10.555	11-4210-00	5,545,247	2,073,157	5,545,247	2,073,157			
	10.555	12-4210-00		5,372,916		5,372,916			

Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2012

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 7/1/10-6/30/11 (C)	Year 7/1/11-6/30/12 (D)	Year 7/1/10-6/30/11 (E)	Year 7/1/11-6/30/12 (F)			
School Breakfast Program	10.553	10-4220-00	234,175		234,175				
	10.553	11-4220-00	1,169,628	442,886	1,169,628	442,886			
	10.553	12-4220-00		1,136,689		1,136,689			
Child and Adult Care Food Program	10.558	10-4226-00	7,620		7,620				
	10.558	11-4226-00		7,301		7,301			
	10.558	12-4226-00							
TOTAL US DEPARTMENT OF AGRICULTURE			8,969,789	9,864,508	8,969,789	9,864,508			
US DEPARTMENT OF LABOR									
Passed through Rock River Private Industry Council:									
WIA Youth Activities	17.259	11-4505-00	63,455		63,455				
	17.259	12-4505-00		64,943		64,943			
TOTAL US DEPARTMENT OF LABOR			63,455	64,943	63,455	64,943			
US DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Passed through Northwestern Illinois Association and Illinois Department of Healthcare and Family Services:									
Medicaid Assistance Program - 11	93.778	N/A	1,303,055		1,303,055				
Medicaid Assistance Program - 12	93.778	N/A		828,965		828,965			
Passed through Illinois Department of Human Services:									
Affordable Care Act MIECHV	93.505	11GQ02084		11,507		11,507			

Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2012

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 7/1/10-6/30/11 (C)	Year 7/1/11-6/30/12 (D)	Year 7/1/10-6/30/11 (E)	Year 7/1/11-6/30/12 (F)			
US DEPARTMENT OF HEALTH AND HUMAN SERVICES			1,303,055	840,472	1,303,055	840,472			
US DEPARTMENT OF HOMELAND SECURITY									
Passed through IEMA/FEMA:									
Disaster Grants - Public Assistance	97.036		79,968		79,968				
TOTAL US DEPARTMENT OF HOMELAND SECURITY			79,968		79,968				
US DEPARTMENT OF JUSTICE									
Passed through City of Rockford:									
Secure Our Schools (SOS)	16.710			60,996		60,996			
TOTAL US DEPARTMENT OF JUSTICE				60,996		60,996			
Total Federal Awards			40,696,757	47,612,585	40,696,757	47,612,585			

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

The accompanying notes are an integral part of this schedule.

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

Rockford Public Schools, District 205
04-101-2050-25
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2012

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Rockford Public Schools, District 205** and is presented on the **modified cash basis**. 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 Schools, District 205** 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 Schools, District 205
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

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
84.410	ARRA- Education Jobs Fund
84.027, 84.173, 84.391, 84.392	IDEA Cluster
84.367	Title II - Teacher Quality
84.010, 84.389	Title I - Low Income Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$1,428,378.00

Auditee qualified as low-risk auditee? YES X 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 Schools, District 205
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

SECTION II - FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:**¹¹ 12-01 2. **THIS FINDING IS:** New Repeat from Prior Year?
Year originally reported? 2011

3. Criteria or specific requirement

A properly functioning internal control system must include segregation of duties of incompatible functions.

4. Condition

The District did not have adequate segregation of duties of incompatible functions specifically in the payroll function.

5. Context¹²

During the course of our audit, it was noted that certain processes and procedures did not have adequate segregation of duties. Within the payroll system duties of initiation, recording, processing and distribution were not always handled by independent personnel.

6. Effect

If adequate segregation of duties do not exist in an organization, the financial statements can be misstated without being detected.

7. Cause

This finding was caused by lack of certain segregation of duties over the payroll function.

8. Recommendation

We recommend that management evaluate its internal controls over these areas and consider whether it is cost-beneficial to implement additional controls.

9. Management's response¹³

See corrective action plan.

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 Schools, District 205
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 12-02 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? 2010

3. Federal Program Name and Year: Special Education Cluster (IDEA)

4. Project No.: 4600, 4620, 4625, 4856, 4857 5. CFDA No.: 84.027, 84.173, 84.391, 84.392

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. 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 IDEA Cluster.

10. Questioned Costs¹⁶

There are no questioned costs.

11. Context¹⁷

Of the 19 employees selected for testing, 3 time and effort forms were not on file for the month tested.

12. Effect

The District did not enforce controls to ensure compliance with federal requirements.

13. Cause

Time and effort certification forms are automatically generated in the District's payroll system. Forms are generated based upon the accounts budgeted for the employee's salary. Forms are required to be completed with each payroll, quarterly, or not at all depending on where and how the employee's salary is charged. If the form is not returned on time, a second notification is sent out to the employee. If the District still does not receive the form, a notification is sent to the employee's supervisor. Additionally, since the certification forms are generated based upon where employees are budgeted, certain employees (generally those receiving stipends) do not have forms created when they should. Controls regarding tracking of the time and effort forms received were in place, but not effectively enforced.

14. Recommendation

We recommend that the District continue to take steps to ensure that all employees are aware of the compliance requirements and that controls in place are enforced to ensure that all certification forms are returned and properly filed.

15. Management's response¹⁸

See corrective action plan.

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 Schools, District 205
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 12-03 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? 2010

3. Federal Program Name and Year: Title IIA - Teacher Quality

4. Project No.: 4932 5. CFDA No.: 84.367

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. 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 Teacher Quality grant.

10. Questioned Costs¹⁶

There are no questioned costs.

11. Context¹⁷

Of the 13 employees tested, 7 time and effort forms were not on file for the periods tested and 1 form was not signed/approved by the employee or employee's supervisor.

12. Effect

The District did not enforce controls to ensure compliance with federal requirements.

13. Cause

Time and effort certification forms are automatically generated in the District's payroll system. Forms are generated based upon the accounts budgeted for the employee's salary. Forms are required to be completed with each payroll, quarterly, or not at all depending on where and how the employee's salary is charged. If the form is not returned on time, a second notification is sent out to the employee. If the District still does not receive the form, a notification is sent to the employee's supervisor. Additionally, since the certification forms are generated based upon where employees are budgeted, certain employees (generally those receiving stipends) do not have forms created when they should. Controls regarding tracking of the time and effort forms received were in place, but not effectively enforced.

14. Recommendation

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

15. Management's response¹⁸

See corrective action plan.

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 Schools, District 205
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2012-04 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? 2010

3. Federal Program Name and Year: Title I - Low Income Cluster

4. Project No.: 4300, 4851 5. CFDA No.: 84.010, 84.389

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. 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 Title I grant.

10. Questioned Costs¹⁶

There are no questioned costs.

11. Context¹⁷

Of the 21 employees selected for testing, 13 time and effort forms were not filed for the periods tested.

12. Effect

The District did not enforce controls to ensure compliance with federal requirements.

13. Cause

Time and effort certification forms are automatically generated in the District's payroll system. Forms are generated based upon the accounts budgeted for the employee's salary. Forms are required to be completed with each payroll, quarterly, or not at all depending on where and how the employee's salary is charged. If the form is not returned on time, a second notification is sent out to the employee. If the District still does not receive the form, a notification is sent to the employee's supervisor. Additionally, since the certification forms are generated based upon where employees are budgeted, certain employees (generally those receiving stipends) do not have forms created when they should. Controls regarding tracking of the time and effort forms received were in place, but not effectively enforced.

14. Recommendation

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

15. Management's response¹⁸

See corrective action plan.

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 Schools, District 205
04-101-2050-25
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2012

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
11-02	In the IDEA Cluster, for 4 of the 20 employees selected for testing, time and effort certifications were not on file for the month tested.	This finding will be repeated in the current year. See 12-02.
11-03	In the Title II program, for 3 of the 13 employees selected for testing, time and effort certifications were not on file for the month tested. For 1 of the 13 employees, the time and certification form selected for testing was not approved by the employee's supervisor.	This finding will be repeated in the current year. See 12-03.
11-04	In the Title I Cluster, for 1 of the 16 employees selected for testing, time and effort certifications were not on file for the month tested.	This finding will be repeated in the current year. See 12-04.

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 Schools, District 205
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2012

Corrective Action Plan

Finding No.: 12-01

Condition:

The District did not have adequate segregation of duties of incompatible functions specifically in the payroll and accounts payable functions.

Plan:

The District's new payroll system will improve controls in this regard by limiting access rights.

Anticipated Date of Completion:

7/1/2012

Name of Contact Person: Pete Keffer, Director of Finance

Management Response: N/A

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 Schools, District 205
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2012

Corrective Action Plan

Finding No.: 12-02

Condition:

Time and effort certification forms were not properly files for employees being charged to the IDEA cluster.

Plan:

The District will continue to take steps to ensure that all employees are aware of the compliance requirements and that the controls in place are enforced to ensure that all certification forms are returned and properly filed.

Anticipated Date of Completion:

6/30/2013

Name of Contact Person: Pete Keffer, Director of Finance

Management Response: N/A

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 Schools, District 205
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2012

Corrective Action Plan

Finding No.: 12-03

Condition:

Time and effort certification forms were not properly files for employees being charged to the Title IIA grant.

Plan:

The District will continue to take steps to ensure that all employees are aware of the compliance requirements and that the controls in place are enforced to ensure that all certification forms are returned and properly filed.

Anticipated Date of Completion:

6/30/2013

Name of Contact Person: Pete Keffer, Director of Finance

Management Response: N/A

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 Schools, District 205
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2012

Corrective Action Plan

Finding No.: 12-04

Condition:

Time and effort certification forms were not properly files for employees being charged to the Title I cluster.

Plan:

The District will continue to take steps to ensure that all employees are aware of the compliance requirements and that the controls in place are enforced to ensure that all certification forms are returned and properly filed.

Anticipated Date of Completion:

6/30/2013

Name of Contact Person: Pete Keffer, Director of Finance

Management Response: N/A

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