

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

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

**Illinois School District/Joint Agreement
 Annual Financial Report ***
June 30, 2011

School District
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>		<u>Accounting Basis:</u>		<u>Certified Public Accountant Information</u>		
School District/Joint Agreement Number: 04101205025		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: Baker Tilly Virchow Krause, LLP		
County Name: Winnebago		<u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u> Click on the Link to Submit: Send ISBE a File		Name of Audit Manager: Steve Murray		
Name of School District/Joint Agreement: Rockford Public Schools, District 205				Address: 1301 West 22nd Street, Suite 400		
Address: 201 South Madison 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@bakertily.com		
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<u>A-133 Single Audit Status:</u> <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 type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any findings issued?		ISBE Use Only		
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print):		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 I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (04/11)

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

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

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

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

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

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

[Single Audit Act A-133](#)

Qualifications of Auditing Firm

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 11/1/1996
- 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)	7982158	12131833	7317177	2493690	6370832	36295690
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)	5200000	1491673	935465	1600000	4200000	13427138
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	2782158	10640160	6381712	893690	2170832	22868552
Total						36295690

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

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

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 2010		Equalized Assessed Valuation (EAV):		2,738,980,854								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.037000	+	0.006922	+	0.002623	=	0.046550	0.000500				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	323,127,756		312,574,136		10,553,620		111,225,407						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	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,				377,979,358							
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		81,265,498								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q																																				
1	ESTIMATED FINANCIAL PROFILE SUMMARY																																																			
2	(Go to the following web site for reference to the Financial Profile)																																																			
3	www.isbe.net/sfms/p/profile.htm																																																			
4																																																				
5																																																				
6																																																				
7	District Name: Rockford Public Schools, District 205																																																			
8	District Code: 04101205025																																																			
9	County Name: Winnebago																																																			
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11	1. Fund Balance to Revenue Ratio:																																																			
12	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;"></td> <td style="width: 55%;"></td> <td style="width: 15%; text-align: right;">Total</td> <td style="width: 10%; text-align: right;">Ratio</td> <td style="width: 10%; text-align: right;">Score</td> <td style="width: 5%;"></td> </tr> <tr> <td></td> <td>Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)</td> <td style="text-align: right;">111,225,407.00</td> <td style="text-align: right;">0.344</td> <td style="text-align: right;">Weight</td> <td style="text-align: right;">0.35</td> </tr> <tr> <td></td> <td>Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)</td> <td style="text-align: right;">323,127,756.00</td> <td></td> <td style="text-align: right;">Value</td> <td style="text-align: right;">1.40</td> </tr> <tr> <td></td> <td>Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)</td> <td style="text-align: right;">0.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>(Excluding C56, D56, C60, D60 C64 and D64)</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>																		Total	Ratio	Score			Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)	111,225,407.00	0.344	Weight	0.35		Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	323,127,756.00		Value	1.40		Less: Operating Debt Pledged to Other Funds (P8, Cell C53 thru D73)	0.00					(Excluding C56, D56, C60, D60 C64 and D64)										
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30																																																				
31	5. Percent of Long-Term Debt Margin Remaining:																																																			
32	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;"></td> <td style="width: 55%;"></td> <td style="width: 15%; text-align: right;">Total</td> <td style="width: 10%; text-align: right;">Percent</td> <td style="width: 10%; text-align: right;">Score</td> <td style="width: 5%;"></td> </tr> <tr> <td></td> <td>Long-Term Debt Outstanding (P3, Cell H37)</td> <td style="text-align: right;">81,265,498.00</td> <td style="text-align: right;">78.50</td> <td style="text-align: right;">Weight</td> <td style="text-align: right;">0.10</td> </tr> <tr> <td></td> <td>Total Long-Term Debt Allowed (P3, Cell H31)</td> <td style="text-align: right;">377,979,357.85</td> <td></td> <td style="text-align: right;">Value</td> <td style="text-align: right;">0.40</td> </tr> </table>																		Total	Percent	Score			Long-Term Debt Outstanding (P3, Cell H37)	81,265,498.00	78.50	Weight	0.10		Total Long-Term Debt Allowed (P3, Cell H31)	377,979,357.85		Value	0.40																		
		Total	Percent	Score																																																
	Long-Term Debt Outstanding (P3, Cell H37)	81,265,498.00	78.50	Weight	0.10																																															
	Total Long-Term Debt Allowed (P3, Cell H31)	377,979,357.85		Value	0.40																																															
33																																																				
34																																																				
35																																																				
36																																																				
37																																																				
38																																																				
39																																																				
40																																																				
41																																																				
														Total Profile Score: 3.90 *																																						
Estimated 2012 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, 2011

	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		91,457,135	0	11,505,428	0	4,093,240	0	16,174,649	7,808,569	10,814,767
5	Investments	120	0	0	0	0	0	0	227,053	0	0
6	Taxes Receivable	130	58,974,547	10,654,626	7,957,892	4,037,416	3,007,738	0	769,596	6,417,127	769,596
7	Interfund Receivables	140	(314,544)	0	0	0	0	0	9,462,503	0	0
8	Intergovernmental Accounts Receivable	150	39,597,790	0	0	13,623,506	0	0	0	0	0
9	Other Receivables	160	2,504,394	935,878	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	15,643	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		192,234,965	11,590,504	19,463,320	17,660,922	7,100,978	0	26,633,801	14,225,696	11,584,363
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	7,978,273	0	1,169,686	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	18,723,918	1,665,525	0	553,984	0	0	0	788,899	1,692,355
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	12,530,706	91,111	0	74,885	95,838	0	0	12,829	16,611
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	72,180,254	9,444,766	14,002,130	11,804,614	2,646,099	0	677,063	9,920,059	677,063
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		103,434,878	19,179,675	14,002,130	13,603,169	2,741,937	0	677,063	10,721,787	2,386,029
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	3,503,909	0
39	Unreserved Fund Balance	730	88,800,087	(7,589,171)	5,461,190	4,057,753	4,359,041	0	25,956,738	0	9,198,334
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		192,234,965	11,590,504	19,463,320	17,660,922	7,100,978	0	26,633,801	14,225,696	11,584,363

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

	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		1,023,062		
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			
13	Total Current Assets		1,023,062		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		6,030,017	
17	Building & Building Improvements	230		190,587,098	
18	Site Improvements & Infrastructure	240		2,634,890	
19	Capitalized Equipment	250		53,920,580	
20	Construction in Progress	260		815,819	
21	Amount Available in Debt Service Funds	340			5,461,190
22	Amount to be Provided for Payment on Long-Term Debt	350			75,804,308
23	Total Capital Assets			253,988,404	81,265,498
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	1,023,062		
34	Total Current Liabilities		1,023,062		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			81,265,498
37	Total Long-Term Liabilities				81,265,498
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			253,988,404	
41	Total Liabilities and Fund Balance		1,023,062	253,988,404	81,265,498

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2011

	A	B	C	D	E	F	G	H	I	J	K
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	125,181,905	23,475,760	16,256,893	6,432,854	5,383,024	0	2,152,004	11,162,709	1,394,747
	Flow-Through Receipts/Revenues from One District to Another District	2000									
5			93,959	0		0	0				
6	State Sources	3000	106,620,847	0	0	14,450,757	0	0	0	0	0
7	Federal Sources	4000	44,719,670	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		276,616,381	23,475,760	16,256,893	20,883,611	5,383,024	0	2,152,004	11,162,709	1,394,747
9	Receipts/Revenues for "On Behalf" Payments ²	3998	35,022,905	0	0	0	0	0		57,726	0
10	Total Receipts/Revenues		311,639,286	23,475,760	16,256,893	20,883,611	5,383,024	0	2,152,004	11,220,435	1,394,747
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	181,073,939				1,734,224				
13	Support Services	2000	79,364,186	19,948,807		20,953,078	4,675,717	0		7,255,203	2,057,295
14	Community Services	3000	2,913,927	0		0	169,860				
15	Payments to Other Districts & Governmental Units	4000	8,320,199	0	0	0	0	0			0
16	Debt Service	5000	0	0	16,815,263	0	0			0	239,683
17	Total Direct Disbursements/Expenditures		271,672,251	19,948,807	16,815,263	20,953,078	6,579,801	0		7,255,203	2,296,978
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	35,022,905	0	0	0	0	0		57,726	0
19	Total Disbursements/Expenditures		306,695,156	19,948,807	16,815,263	20,953,078	6,579,801	0		7,312,929	2,296,978
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		4,944,130	3,526,953	(558,370)	(69,467)	(1,196,777)	0	2,152,004	3,907,506	(902,231)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund	7110									
25	Abatement of the Working Cash Fund	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	476,945	199,900	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest ⁶	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 Debt Service Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁴	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	9,992,698
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	105,623
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁵	7300	7,390	0	0	171,932	0	0		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						0			
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		484,335	199,900	0	171,932	0	0	0	0	10,098,321
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund	8110						0			
48	Transfer of Working Cash Fund Interest	8120						676,845			

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2011

	A	B	C	D	E	F	G	H	I	J	K
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 ⁶	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	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund	8170									0
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	0	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		0	0	0	0	0	0	676,845	0	0
77	Total Other Sources/Uses of Funds		484,335	199,900	0	171,932	0	0	(676,845)	0	10,098,321
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		5,428,465	3,726,853	(558,370)	102,465	(1,196,777)	0	1,475,159	3,907,506	9,196,090
79	Fund Balances - July 1, 2010		83,371,622	(11,316,024)	6,019,560	3,955,288	5,555,818	0	24,481,579	(403,597)	2,244
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 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

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

	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		102,750,058	16,489,837	13,646,700	6,398,221	846,135	0	1,388,416	11,115,305	1,388,480
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	2,846,986	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					3,705,638				
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		105,597,044	16,489,837	13,646,700	6,398,221	4,551,773	0	1,388,416	11,115,305	1,388,480
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	14,010,212	6,003,856	2,602,179	0	831,250	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		14,010,212	6,003,856	2,602,179	0	831,250	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	475,087								
21	Regular - Tuition from Other Districts (In State)	1312	345,703								
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	57,173								
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	1,902,919								
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	44,441								
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		2,825,323								
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				14,451					
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, 2011**

	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
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					14,451					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	20	3	8,014	1	1	0	763,588	4	6,267
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		20	3	8,014	1	1	0	763,588	4	6,267
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	458,656								
70	Sales to Pupils - Breakfast	1612	203,628								
71	Sales to Pupils - A la Carte	1613	853,039								
72	Sales to Pupils - Other (Describe & Itemize)	1614	150,962								
73	Sales to Adults	1620	57,591								
74	Other Food Service (Describe & Itemize)	1690	17,457								
75	Total Food Service		1,741,333								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	50,237	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	75,694	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		125,931	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	20,420							
96	Contributions and Donations from Private Sources	1920	38,713	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							
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	300,947	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	7,392								
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, 2011**

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	534,990	961,644	0	20,181	0	0	0	47,400	0
108	Total Other Revenue from Local Sources		882,042	982,064	0	20,181	0	0	0	47,400	0
109	Total Receipts/Revenues from Local Sources	1000	125,181,905	23,475,760	16,256,893	6,432,854	5,383,024	0	2,152,004	11,162,709	1,394,747
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	29,579	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	64,380	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	93,959	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid- Sec. 18-8.05	3001	78,130,244	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		78,130,244	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	2,174,198			0					
125	Special Education - Extraordinary	3105	5,482,494								
126	Special Education - Personnel	3110	6,920,020	0							
127	Special Education - Orphanage - Individual	3120	1,938,842								
128	Special Education - Orphanage - Summer	3130	147,775								
129	Special Education - Summer School	3145	141,341								
130	Special Education - Other (Describe & Itemize)	3199	0	0							
131	Total Special Education		16,804,670	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	47,461	0			0				
140	Total Career and Technical Education		47,461	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	806,182				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Ed		806,182				0				
145	State Free Lunch & Breakfast	3360	343,412								
146	School Breakfast Initiative	3365	1,440	0			0				
147	Driver Education	3370	84,185	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	483,101	0	0	0	0	0	0	0	0

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

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		13,023,564	0				
152	Transportation - Special Education	3510	0	0		1,427,193	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		14,450,757	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	296,580			0	0				
158	Early Childhood - Block Grant	3705	8,452,504	0		0	0				
159	Reading Improvement Block Grant	3715	10,917			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	113,198	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	461,620			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	585,333	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		28,490,603	0	0	14,450,757	0	0	0	0	0
173	Total Receipts from State Sources	3000	106,620,847	0	0	14,450,757	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	0	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		0	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	7,689,804				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	1,621,099				0				

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

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	29,801				0				
199	Fresh Fruits & Vegetables	4240	130,754								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		9,471,458				0				
202	TITLE I										
203	Title I - Low Income	4300	11,992,814	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	211,188	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	219,337	0		0	0				
211	Total Title I		12,423,339	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	10,771	0		0	0				
214	Title IV - 21st Century	4421	2,481,700	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		2,492,471	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	238,645	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	7,130,922	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	183,327	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		7,552,894	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	0	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	3,120,766	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	0	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	24,949	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	2,888,593	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	47,076	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, 2011**

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	87,139	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	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		6,168,523	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	330,495			0	0				
263	Learn & Serve America	4910	0			0	0				
264	McKinney Education for Homeless Children	4920	66,214	0		0	0				
265	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
266	Title II - Teacher Quality	4932	2,136,656	0		0	0				
267	Federal Charter Schools	4960	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	1,490,503	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	1,253,937	0		0	0				
	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
270			1,333,180	0		0	0	0			0
271	Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		44,719,670	0	0	0	0	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	44,719,670	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues		276,616,381	23,475,760	16,256,893	20,883,611	5,383,024	0	2,152,004	11,162,709	1,394,747

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	65,570,100	28,622,555	1,665,569	4,757,183	102,263	2,920	0	665,605	101,386,195	149,098,705
6	Pre-K Programs	1125	3,866,316	2,069,731	164,085	54,363	(586)	0	0	0	6,153,909	6,443,768
7	Special Education Programs (Functions 1200-1220)	1200	22,926,438	11,526,825	456,878	300,588	450,520	5,470,775	0	0	41,132,024	57,564,639
8	Special Education Programs Pre-K	1225	1,524,629	817,935	14,531	26,962	0	0	0	0	2,384,057	2,351,027
9	Remedial and Supplemental Programs K-12	1250	760,106	98,555	150,812	1,933,744	1,936,262	0	0	0	4,879,479	0
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	321,717	114,812	2,748	15,177	0	0	0	0	454,454	556,876
12	CTE Programs	1400	1,810,196	716,260	15,972	14,366	0	13,997	0	0	2,570,791	2,761,868
13	Interscholastic Programs	1500	1,216,490	157,197	168,163	142,432	6,380	70,265	0	0	1,760,927	1,828,385
14	Summer School Programs	1600	764,420	79,715	18,692	365,892	0	0	0	0	1,228,719	255,101
15	Gifted Programs	1650	2,642,623	964,611	2,635	7,768	0	0	0	0	3,617,637	3,796,597
16	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
17	Bilingual Programs	1800	7,158,488	2,784,062	14,243	99,737	(85)	0	0	0	10,056,445	9,820,640
18	Truant Alternative & Optional Programs	1900	3,634,908	1,459,014	219,119	30,586	1,950	103,725	0	0	5,449,302	5,278,163
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 Instruction¹⁰	1000	112,196,431	49,411,272	2,893,447	7,748,798	2,496,704	5,661,682	0	665,605	181,073,939	239,755,769
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	2,702,580	1,073,448	34,842	16,755	0	0	0	0	3,827,625	4,064,026
36	Guidance Services	2120	4,295,342	1,541,883	92,748	17,331	0	0	0	0	5,947,304	5,744,920
37	Health Services	2130	2,389,585	865,552	133,953	69,642	16,319	500	0	0	3,475,551	3,688,364
38	Psychological Services	2140	1,948,541	648,786	14,646	0	21,190	0	0	0	2,633,163	2,655,948
39	Speech Pathology & Audiology Services	2150	3,066,522	1,070,371	16,163	8,610	1,040	0	0	0	4,162,706	4,436,451
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	7,894	9,945	0	0	0	0	17,839	0
41	Total Support Services - Pupils	2100	14,402,570	5,200,040	300,246	122,283	38,549	500	0	0	20,064,188	20,589,709
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	4,692,476	2,452,011	1,697,379	167,400	6,338	4,070	0	0	9,019,674	9,286,956
44	Educational Media Services	2220	1,675,050	1,052,434	43,545	177,786	4,164	0	0	0	2,952,979	3,101,141
45	Assessment & Testing	2230	257,650	58,063	266	167,411	0	0	0	0	483,390	508,440
46	Total Support Services - Instructional Staff	2200	6,625,176	3,562,508	1,741,190	512,597	10,502	4,070	0	0	12,456,043	12,896,537
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310	113,332	25,595	972,022	16,948	0	61	0	0	1,127,958	1,078,121
49	Executive Administration Services	2320	2,558,784	770,121	242,879	861,647	10,719	0	0	0	4,444,150	2,998,665
50	Special Area Administration Services	2330	882,822	354,643	35,153	22,337	5,945	0	0	0	1,300,900	1,397,592
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
52	Total Support Services - General Administration	2300	3,554,938	1,150,359	1,250,054	900,932	16,664	61	0	0	6,873,008	5,474,378

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	11,287,438	4,194,147	62,543	92,912	2,891	325	0	0	15,640,256	15,255,554
55	Other Support Services - School Admin (Describe &	2490	197,785	52,038	0	0	0	0	0	0	249,823	241,558
56	Total Support Services - School Administration	2400	11,485,223	4,246,185	62,543	92,912	2,891	325	0	0	15,890,079	15,497,112
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	250
59	Fiscal Services	2520	840,951	791,256	13,265	11,144	0	(8,666)	0	0	1,647,950	1,064,291
60	Operation & Maintenance of Plant Services	2540	44,000	5,894	606,536	3,687	18,395	0	0	0	678,512	128,250
61	Pupil Transportation Services	2550	0	0	1,044,163	0	0	0	0	0	1,044,163	0
62	Food Services	2560	2,847,366	1,314,431	1,179,579	5,786,658	142,843	998	0	0	11,271,875	10,910,864
63	Internal Services	2570	419,295	130,217	125,381	(71,233)	1,857	0	0	0	605,517	615,271
64	Total Support Services - Business	2500	4,151,612	2,241,798	2,968,924	5,730,256	163,095	(7,668)	0	0	15,248,017	12,718,926
65	SUPPORT SERVICES - CENTRAL											
66	Direction of Central Support Services	2610	103,956	64,244	14,727	0	1,632	0	0	0	184,559	0
67	Planning, Research, Development, & Evaluation Services	2620	3,668	437	115,209	43,877	0	0	0	0	163,191	19,472
68	Information Services	2630	198,378	52,109	101,488	96,538	1,750	0	0	0	450,263	753,502
69	Staff Services	2640	1,132,106	365,366	548,850	79,105	0	0	0	0	2,125,427	1,847,430
70	Data Processing Services	2660	1,203,172	361,871	953,593	819,175	864,533	0	0	0	4,202,344	4,316,532
71	Total Support Services - Central	2600	2,641,280	844,027	1,733,867	1,038,695	867,915	0	0	0	7,125,784	6,936,936
72	Other Support Services (Describe & Itemize)	2900	251,917	114,301	1,335,304	5,545	0	0	0	0	1,707,067	850,776
73	Total Support Services	2000	43,112,716	17,359,218	9,392,128	8,403,220	1,099,616	(2,712)	0	0	79,364,186	74,964,374
74	COMMUNITY SERVICES (ED)	3000	1,288,358	616,986	368,511	640,072	0	0	0	0	2,913,927	2,511,230
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110			2,968,809			5,351,390			8,320,199	6,915,579
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			2,968,809			5,351,390			8,320,199	6,915,579
84	Payments for Regular Programs - Tuition	4210						0			0	0
85	Payments for Special Education Programs - Tuition	4220						0			0	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						0			0	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, 2011

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	2,247,863
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	2,247,863
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0	0
101	Total Payments to Other District & Govt Units	4000			2,968,809			5,351,390			8,320,199	9,163,442
102	DEBT SERVICES (ED)											
103	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
104	Tax Anticipation Warrants	5110						0			0	36,621
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	36,621
110	Debt Services - Interest on Long-Term Debt	5200						0			0	0
111	Total Debt Services	5000						0			0	36,621
112	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
113	Total Direct Disbursements/Expenditures		156,597,505	67,387,476	15,622,895	16,792,090	3,596,320	11,010,360	0	665,605	271,672,251	326,431,436
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,944,130	
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	12,691
122	Facilities Acquisition & Construction Services	2530	0	0	0	0	14,219	0	0	0	14,219	20,000
123	Operation & Maintenance of Plant Services	2540	1,938,744	484,315	10,985,089	5,955,444	147,527	7,281	0	0	19,518,400	19,417,225
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	1,938,744	484,315	10,985,089	5,955,444	161,746	7,281	0	0	19,532,619	19,449,916
127	Other Support Services (Describe & Itemize)	2900	310,771	105,268	0	149	0	0	0	0	416,188	490,348
128	Total Support Services	2000	2,249,515	589,583	10,985,089	5,955,593	161,746	7,281	0	0	19,948,807	19,940,264
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, 2011

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Func#	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		2,249,515	589,583	10,985,089	5,955,593	161,746	7,281	0	0	19,948,807	19,940,264
150	Excess (Deficiency) of Receipts/Revenues/Over										3,526,953	
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	3,339,703
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	3,339,703
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						3,324,703			3,324,703	13,490,000
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						13,490,000			13,490,000	0
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			560			560	0
165	Total Debt Services	5000			0			16,815,263			16,815,263	16,829,703
166	PROVISION FOR CONTINGENCIES (DS)	6000										0
167	Total Disbursements/ Expenditures				0			16,815,263			16,815,263	16,829,703
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(558,370)	
169												
170	40 - TRANSPORTATION FUND (TR)											
171	SUPPORT SERVICES (TR)											
172	SUPPORT SERVICES - PUPILS											
173	Other Support Services - Pupils (Describe & Itemize)	2190	99,352	0	0	0	0	0	0	0	99,352	90,902
174	SUPPORT SERVICES - BUSINESS											
175	Pupil Transportation Services	2550	7,617,645	4,743,386	3,462,673	3,367,756	1,662,266	0	0	0	20,853,726	21,254,884
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	20,285
177	Total Support Services	2000	7,716,997	4,743,386	3,462,673	3,367,756	1,662,266	0	0	0	20,953,078	21,366,071
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, 2011**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Func#	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
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
199	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
200	Total Debt Services							0			0	0
201	PROVISION FOR CONTINGENCIES (TR)	6000										0
202	Total Disbursements/ Expenditures		7,716,997	4,743,386	3,462,673	3,367,756	1,662,266	0	0	0	20,953,078	21,366,071
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(69,467)	
205												
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		85,631							85,631	1,205,799
209	Pre-K Programs	1125		183,492							183,492	197,348
210	Special Education Programs (Functions 1200-1220)	1200		995,880							995,880	1,199,779
211	Special Education Programs - Pre-K	1225		79,308							79,308	76,746
212	Remedial and Supplemental Programs - K-12	1250		10,594							10,594	0
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		35,253							35,253	26,324
215	CTE Programs	1400		28,997							28,997	49,662
216	Interscholastic Programs	1500		58,895							58,895	17,617
217	Summer School Programs	1600		43,208							43,208	9,370
218	Gifted Programs	1650		34,438							34,438	44,178
219	Driver's Education Programs	1700		0							0	0
220	Bilingual Programs	1800		108,761							108,761	126,154
221	Truants' Alternative & Optional Programs	1900		69,767							69,767	74,518
222	Total Instruction	1000		1,734,224							1,734,224	3,027,495
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		69,912							69,912	77,561
226	Guidance Services	2120		151,558							151,558	142,470
227	Health Services	2130		73,643							73,643	108,100
228	Psychological Services	2140		75,205							75,205	51,268
229	Speech Pathology & Audiology Services	2150		0							0	46,967
230	Other Support Services - Pupils (Describe & Itemize)	2190		10,388							10,388	6,853
231	Total Support Services - Pupils	2100		380,706							380,706	433,219
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		90,083							90,083	110,608
234	Educational Media Services	2220		143,205							143,205	147,446
235	Assessment & Testing	2230		27,638							27,638	38,671
236	Total Support Services - Instructional Staff	2200		260,926							260,926	296,725

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
237	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310		54,080							54,080	20,002
239	Executive Administration Services	2320		125,714							125,714	92,237
240	Service Area Administrative Services	2330		77,321							77,321	110,274
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		257,115							257,115	222,513
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		712,014							712,014	683,427
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	2,716
254	Total Support Services - School Administration	2400		712,014							712,014	686,143
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		0							0	0
257	Fiscal Services	2520		156,676							156,676	195,325
258	Facilities Acquisition & Construction Services	2530		44,881							44,881	55,321
259	Operation & Maintenance of Plant Services	2540		396,316							396,316	400,094
260	Pupil Transportation Services	2550		1,384,715							1,384,715	1,306,323
261	Food Services	2560		486,421							486,421	304,405
262	Internal Services	2570		131,268							131,268	129,575
263	Total Support Services - Business	2500		2,600,277							2,600,277	2,391,043
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610		0							0	0
266	Planning, Research, Development, & Evaluation Services	2620		85							85	0
267	Information Services	2630		38,108							38,108	59,868
268	Staff Services	2640		176,329							176,329	181,804
269	Data Processing Services	2660		215,078							215,078	208,918
270	Total Support Services - Central	2600		429,600							429,600	450,590
271	Other Support Services (Describe & Itemize)	2900		35,079							35,079	31,474
272	Total Support Services	2000		4,675,717							4,675,717	4,511,707
273	COMMUNITY SERVICES (MR/SS)	3000		169,860							169,860	171,759
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, 2011

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
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			6,579,801				0			6,579,801	7,710,961
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,196,777)	
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	325,137	83,305	6,627,283	80	0	0	0	0	7,035,805	8,719,030
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	185,087	34,311	0	0	0	0	0	0	219,398	178,738
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	510,224	117,616	6,627,283	80	0	0	0	0	7,255,203	8,897,768
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, 2011**

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
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		510,224	117,616	6,627,283	80	0	0	0	0	7,255,203	8,897,768
331	Excess (Deficiency) of Receipts/Revenues Over										3,907,506	
332												
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
334	SUPPORT SERVICES (FP&S)											
335	SUPPORT SERVICES - BUSINESS											
336	Facilities Acquisition & Construction Services	2530	235,692	73,126	289,888	11,835	37,846	0	0	0	648,387	759,197
337	Operation & Maintenance of Plant Services	2540	135,827	35,954	310,218	0	830,717	96,192	0	0	1,408,908	550,606
338	Total Support Services - Business	2500	371,519	109,080	600,106	11,835	868,563	96,192	0	0	2,057,295	1,309,803
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
340	Total Support Services	2000	371,519	109,080	600,106	11,835	868,563	96,192	0	0	2,057,295	1,309,803
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	5300										
351	15 (1 case/Purchase Principal Retired)	5000						239,683			239,683	0
351	Total Debt Service	5000						239,683			239,683	0
352	PROVISION FOR CONTINGENCIES (FP&S)	6000										
353	Total Disbursements/Expenditures		371,519	109,080	600,106	11,835	868,563	335,875	0	0	2,296,978	1,309,803
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(902,231)	

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, 2010		0									
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	3,120,766	27,495	7,549	1,231,143	1,854,579					3,120,766
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	24,949				24,949					24,949
12	ARRA - IDEA Part B Flow Through	4857	2,888,593	271,056	235,169	830,301	390,705	1,161,362				2,888,593
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	47,076	18,789	9,880		18,407					47,076
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	87,139	14,231	2,628	64,150	6,130					87,139
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	Total ARRA Programs		6,168,523	331,571	255,226	2,125,594	2,294,770	1,161,362	0	0		6,168,523
35	Ending Balance June 30, 2011		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 7-1-10 Thru 6-30-11 (from 2010 Levy & Prior Levies) *	Taxes Received (from the 2010 Levy)	Taxes Received (from 2009 & Prior Levies)	Total Estimated Taxes (from the 2010 Levy)	Estimated Taxes Due (from the 2010 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	95,663,187	43,256,570	52,406,617	101,220,728	57,964,158
5	Operations & Maintenance	15,176,035	8,092,481	7,083,554	18,936,472	10,843,991
6	Debt Services **	12,888,635	6,044,238	6,844,397	14,143,566	8,099,328
7	Transportation	5,899,849	3,066,528	2,833,321	7,175,701	4,109,173
8	Municipal Retirement	785,380	371,801	413,579	870,016	498,215
9	Capital Improvements	0		0		0
10	Working Cash	1,292,650	584,529	708,121	1,367,803	783,274
11	Tort Immunity	10,318,885	4,873,984	5,444,901	11,405,162	6,531,178
12	Fire Prevention & Safety	1,292,715	584,529	708,186	1,367,803	783,274
13	Leasing Levy	0		0		0
14	Special Education	2,598,948	1,536,218	1,062,730	3,594,762	2,058,544
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	3,396,088	1,912,660	1,483,428	4,475,639	2,562,979
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	149,312,372	70,323,538	78,988,834	164,557,652	94,234,114
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 07/01/10	Issued 07/01/10 Through 06/30/11	Retired 07/01/10 Through 06/30/11	Outstanding Ending 06/30/11					
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	SCHEDULE OF LONG-TERM DEBT									
29	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/10	Issued 7/1/10 thru 6/30/11	Difference With page 7, line 32	Retired 7/1/10 thru 6/30/11	Outstanding 6/30/11	Amount to be Provided for Payment on Long-Term Debt
31	Series 1994-B		58,700,000	3	9,050,000			9,050,000	0	
32	Series 2000		10,000,000	4	19,468,742		1,291,667	1,425,000	19,335,409	18,036,034
33	Series 2001		20,850,000	3	11,475,000				11,475,000	10,703,859
34	Series 2002		22,000,000	5	8,475,000			2,695,000	5,780,000	5,391,573
35	Series 2006		35,720,000	2	34,840,000			320,000	34,520,000	32,200,193
36	Series 2010		9,992,698	4	0	9,992,698	162,391		10,155,089	9,472,648
37	Federal Asbestos School Hazard Abatement			7	98,370		(98,370)		0	
38	Federal Asbestos School Hazard Abatement			7	269,334		(269,334)		0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			157,262,698		83,676,446	9,992,698	1,086,354	13,490,000	81,265,498	75,804,308
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
2010-11**

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description				Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education		
3	Cash Basis Fund Balance as of July 1, 2010											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		2,846,986	0				
6	Earnings on Investments				10, 20, 40, 50 or 60-1500	0		0	0	0		
7	Drivers' Education Fees				10-1970					7,392		
8	School Facility Occupation Tax Proceeds				30 or 60-1983				0			
9	Driver Education				10 or 20-3370					84,185		
10	Other Receipts (Describe & Itemize on tab "Itemization 32")				--		0	0	0	0		
11	Sale of Bonds				10, 20, 40 or 60-7200							
12	Total Receipts					0	2,846,986	0	0	91,577		
13	DISBURSEMENTS:											
14	Instruction				10 or 50-1000		2,846,986			135,703		
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	2,846,986	0	0	135,703		
24	Ending Cash Basis Fund Balance as of June 30, 2011											
25	Reserved Fund Balance				714							
26	Unreserved Fund Balance				730	0	0	0	0	0		

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 FY11 as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund **other** than Tort Immunity Fund (80).

47

48 ^b 55 ILCS 5/5-1006.7

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	Schedule of Capital Outlay and Depreciation											
4	Description of Assets	Acct #	Cost 7-1-10	Add: Additions 2010-11	Less: Deletions 2010-11	Cost 6-30-11	Life In Years	Accumulated Depreciation 7-1-10	Add: Depreciation Allowable 2010-11	Less: Depreciation Deletions 2010-11	Accumulated Depreciation 6-30-11	Balance Undepreciated 6-30-11
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	6,030,017	0		6,030,017						6,030,017
8	Depreciable Land	222				0	50	0			0	0
9	Buildings	230										
10	Permanent Buildings	231	190,252,495	334,603		190,587,098	50	117,006,175	3,811,742		120,817,917	69,769,181
11	Temporary Buildings	232				0	25	0			0	0
12	Improvements Other than Buildings (Infrastructure)	240	2,628,015	6,875		2,634,890	20	964,865	131,745		1,096,610	1,538,280
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	30,670,703	3,597,107	75,690	34,192,120	10	21,150,937	3,419,212	75,690	24,494,459	9,697,661
15	5 Yr Schedule	252	18,252,316	1,529,679	53,535	19,728,460	5	13,503,091	3,945,692	51,506	17,397,277	2,331,183
16	3 Yr Schedule	253				0	3	0			0	0
17	Construction in Progress	260	232,011	815,819	232,011	815,819	--					815,819
18	Total Capital Assets	200	248,065,557	6,284,083	361,236	253,988,404		152,625,068	11,308,391	127,196	163,806,263	90,182,141
19	Non-Capitalized Equipment	700				0	10		0			
20	Allowable Depreciation								11,308,391			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)					
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		\$	271,672,251
9	O&M	Expenditures 15-22, L149	Total Expenditures			19,948,807
10	DS	Expenditures 15-22, L167	Total Expenditures			16,815,263
11	TR	Expenditures 15-22, L203	Total Expenditures			20,953,078
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			6,579,801
13	TORT	Expenditures 15-22, L330	Total Expenditures			7,255,203
14			Total Expenditures		\$	343,224,403
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			6,154,495
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			2,384,057
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			454,454
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			1,228,719
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			2,913,927
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			8,320,199
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			3,596,320
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			161,746
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			13,490,000
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			1,662,266
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			183,492
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			79,308
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			35,253
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			43,208
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			169,860
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
74						
75			Total Deductions		\$	40,877,304
76			Total Operating Expenses (Regular K-12)			302,347,099
77			9 Mo ADA (See the General State Aid Claim for 2010-2011 (ISBE 54-33, L12)			25,703.45
78			Estimated OEPP		\$	11,762.90
79						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2010-11)					
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)		14,451
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		1,741,333
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		125,931
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		20,420
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		16,804,670
105	ED-O&M-MR/SS	Revenues 9-14, L133, Col C,D,G	3200	Total Career and Technical Education		47,461
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		806,182
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		343,412
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		1,440
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		84,185
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		14,450,757
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		296,580
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		10,917
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		113,198
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		585,333
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		9,471,458
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		12,423,339
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		2,492,471
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		7,130,922
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		183,327
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C232 thru J259	4800	Total ARRA Program Adjustments		6,168,523
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		330,495
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		66,214
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		2,136,656
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		1,490,503
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,253,937
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)		1,333,180
172						
173				Total Allowance for PCTC Computation	\$	79,927,295
174				Net Operating Expense for PCTC Computation		222,419,804
175				Total Depreciation Allowance (from page 27, Col I)		11,308,391
176				Total Allowance for PCTC Computation		233,728,195
177				9 Mo ADA		25,703.45
178				Total Estimated PCTC	\$	9,093.26
179						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
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>				5,955,444			
11	Value of Commodities Received for Fiscal Year 2011 <i>(Include the value of commodities when determining if an A-133 is required).</i>				712,219			
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 <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		180,311,459		180,311,459		
20	Support Services:							
21	Pupil	2100		20,505,697		20,505,697		
22	Instructional Staff	2200		12,706,467		12,706,467		
23	General Admin.	2300		14,368,662		14,368,662		
24	School Admin	2400		16,599,202		16,599,202		
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	1,804,626	0	1,804,626	0		
28	Oper. & Maint. Plant Services	2540		20,427,306	20,427,306	0		
29	Pupil Transportation	2550		21,620,338		21,620,338		
30	Food Services	2560		5,660,009		5,660,009		
31	Internal Services	2570	734,928	0	734,928	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		182,927		182,927		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		163,276		163,276		
35	Information Services	2630		486,621		486,621		
36	Staff Services	2640	2,301,756	0	2,301,756	0		
37	Data Processing Services	2660	3,552,889	0	3,552,889	0		
38	Other:	2900		2,158,334		2,158,334		
39	Community Services	3000		3,083,787		3,083,787		
40	Total		8,394,199	298,274,085	28,821,505	277,846,779		
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	8,394,199	Total Indirect costs:	28,821,505	
43				Total Direct Costs:	298,274,085	Total Direct Costs:	277,846,779	
44				=	2.81%	=	10.37%	
45								

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Rockford Public Schools, District 205RCDT Number: 04101205025

Description	Funct. No.	Actual Expenditures, Fiscal Year 2011			Budgeted Expenditures, Fiscal Year 2012		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	4,444,150		4,444,150	2,902,541		2,902,541
2. Special Area Administration Services	2330	1,300,900		1,300,900	1,225,873		1,225,873
3. Other Support Services - School Administration	2490	249,823		249,823	172,693		172,693
4. Direction of Business Support Services	2510	0	0	0	250	3,129	3,379
5. Internal Services	2570	605,517		605,517	851,870		851,870
6. Direction of Central Support Services	2610	184,559		184,559	206,210		206,210
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		6,784,949	0	6,784,949	5,359,437	3,129	5,362,566
9. Percent Increase (Decrease) for FY2012 (Budgeted) over FY2011 (Actual)							-21%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2011" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2011.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2012" agree with the amounts on the budget adopted by the Board of Education.

 (Date)

 Signature of Superintendent

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

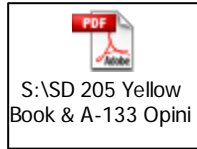
- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 12, 2011 to ensure inclusion in the Fall 2011 report, postmarked by January 13, 2012 to ensure inclusion in the Spring 2012 report, or postmarked by August 17, 2012 to ensure inclusion in the Fall 2012 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

- 1.
- 2.
- 3.
- 4.

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ Requires notification to the county clerk to abate an equal amount from taxes next extended.
- ⁵ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁶ Equals Line 43 minus Line 60.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- 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.

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
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,D38 & F38 must be => Tort Immunity, Page 26, Cell G25.	OK
Reserved Fund Balance, Page 5, Cells C38,D38,F38 & G38 must be => Special Education, Page 26, Cell H25.	OK
Reserved Fund Balance, Page 5, Cells D38:H38) must be >= Area Vocational Construction, Page 26, Cell I25.	OK
Reserved Fund Balance, Page 5, Cells D38:E38, H38 must be >= School Facility Occupation Taxes, Page 26, Cell J25.	OK
Reserve Fund Balance, Page 5, Cells C38,D38,G38,H38 must be >= Drivers Education, Page 26, Cell K25.	OK
12. Page 28: The 9 Month ADA must be entered on Line 77.	OK
13. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/JOINT AGREEMENT NAME Rockford Public Schools, District 205	RCDT NUMBER 04101205025	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) 201 South Madison Street Rockford 61104		E-MAIL ADDRESS steve.murray@bakertily.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
04101205025
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
04101205025**

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	\$ 44,719,670
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	64,380
Value of Commodities		
Indirect Cost Info 30, Line 11		712,219
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 269	Account 4992	(1,253,937)
AFR TOTAL FEDERAL REVENUES:		\$ 44,242,332

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

<u>Reason for Adjustment:</u>		
Food Commodities included in Account 4000 already		\$ (712,219)
-----		-----
Accrual Adjustments (SEFA presented on modified cash		
basis)		\$ (2,645,908)
-----		-----
-----		-----
-----		-----
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ADJUSTED AFR FEDERAL REVENUES		\$ 40,884,205
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 40,884,205

Adjustments to SEFA Federal Revenues:

<u>Reason for Adjustment:</u>		
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-----		-----
-----		-----
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ADJUSTED SEFA FEDERAL REVENUE:		\$ 40,884,205
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DIFFERENCE:		\$ -
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Rockford Public Schools, District 205
04101205025
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)			
US Department of Education									
Direct Funding:									
Impact Aid	84.041	S014B-2010-1533	40,794		40,794				N/A
Funds for the Improvement of Education (FIE)	84.215X	U215X040289-09	15,696		15,696				330,424
	84.215X	U215X040289-10	334,953	16,529	334,953	16,529			387,409
	84.215X	U215X040296		341,124		341,124			383,158
Civil Rights Training and Advisory Services	84.004	S004F090022	64,734	84,911	64,734	84,911	42,329		214,872
Passed through Illinois Department of Human Services:									
Rehabilitation Services Vocational Rehabilitation	84.126	40CL001601-10	26,603		26,603			26,603	26,603
Grants to States (STEP)	84.126	40CL001601-11		20,511		20,511			26,603

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

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Rockford Public Schools, District 205
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)			
US Department of Education (continued)									
Passed Through Illinois State Board of Education:									
Title I - Grants to Local Education Agencies (M)	84.010	09-4300-00	555,761		555,761			12,835,755	15,505,060
	84.010	10-4300-00	11,669,413	915,244	11,669,413	915,244		12,584,658	15,943,762
	84.010	11-4300-00		10,524,686		10,524,686	1,904,179		13,212,425
ARRA - Title I Grants to Local Educational Agencies, Recovery Act (M)	84.389	10-4851-00	3,381,856	192,302	3,381,856	192,302		3,574,158	9,209,891
	84.389	11-4851-00		2,741,656		2,741,656	629,676		5,635,733
School Improvement Grants	84.377A	09-4339-90	108,566		108,566			296,966	317,000
	84.377A	10-4339-90	248,860	36,227	248,860	36,227		285,087	317,000
	84.377A	09-4339-91	109,573		109,573			279,723	319,000
	84.377A	10-4339-91	283,224	11,692	283,224	11,692		294,916	319,000
	84.377A	10-4339-01	189,015	10,603	189,015	10,603		199,619	213,000
	84.377A	10-4339-02	195,186	14,550	195,186	14,550		209,736	235,000
	84.377A	10-4339-03	273,759	9,995	273,759	9,995		283,754	298,000
	84.377A	10-4339-04	236,750	48,213	236,750	48,213		284,962	307,000

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Rockford Public Schools, District 205
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)			
US Department of Education (cont.)									
Passed Through Illinois State Board of Education (cont.):									
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act (Education Stabilization Fund)	84.394	10-4850-00	9,988,023		9,988,023			9,988,023	9,988,023
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397	10-4875-01	519,764	26,582	519,764	26,582		546,346	603,432
	84.397	10-4875-00	6,847,307	60,557	6,847,307	60,557		6,907,864	6,850,778
	84.397	10-4875-70	1,109,425		1,109,425			1,109,425	1,109,425
	84.397	10-4870-00	3,308,457		3,308,457			3,308,457	3,308,457

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Rockford Public Schools, District 205
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)			
US Department of Education (cont.)									
Passed Through Illinois State Board of Education (cont.):									
Twenty-First Century Community Learning Centers (M)	84.287	09-4421-05	46,168		46,168			965,885	992,300
	84.287	09-4421-07	65,713		65,713			581,276	661,500
	84.287	10-4421-07	494,527	62,093	494,527	62,093		556,620	595,400
	84.287	11-4427-07		454,614		454,614	10,550		496,200
	84.287	09-4421-08	31,928		31,928			711,821	735,000
	84.287	10-4421-08	630,067	44,717	630,067	44,717		674,784	735,000
	84.287	11-4421-08		621,116		621,116			661,500
	84.287	10-4421-02	331,406	31,482	331,406	31,482		362,888	372,113
	84.287	11-4421-02		354,493		354,493	4,830		372,113
	84.287	10-4421-01	657,386	94,194	657,386	91,194		751,579	948,346
	84.287	11-4421-01		818,992		818,992	49,332		948,346

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Rockford Public Schools, District 205
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)			
US Department of Education (cont.)									
Passed Through Illinois State Board of Education (cont.):									
Special Education - Preschool Grants (M)	84.173A	10-4600-00	297,969		297,969			297,969	346,900
	84.173A	11-4600-00		238,645		238,645		238,653	
Special Education - Grants to States (M)	84.027	09-4620-00	12,231		12,231			6,610,345	7,456,183
	84.027	10-4620-00	6,898,952	51,780	6,898,952	51,780		6,943,151	8,084,830
	84.027	11-4620-00		7,079,762		7,079,762			
	84.027	09-4625-00	176,282		176,282			248,101	N/A
	84.027	10-4625-00	27,787	57,460	27,787	57,460			N/A
	84.027	11-4625-00		125,866		125,866			N/A
ARRA - Special Education - Preschool Grants, Recovery Act (M)	84.392	10-4856-00	52,306		52,306			52,306	85,589
	84.392	11-4856-00		24,949		24,949			
ARRA - Special Education Grants to States, Recovery Act (M)	84.391	10-4857-00	3,752,962	792,923	3,752,962	792,923		4,545,885	5,399,843
	84.391	11-4857-00		1,845,614		1,845,614	250,056		

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Rockford Public Schools, District 205
04101205025
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
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US Department of Education (cont.)									
Passed Through Illinois State Board of Education (cont.):									
State Grants for Innovative Programs	84.298A	09-4100-00	23,338		23,338			61,191	61,191
Safe and Drug Free Schools and Community - State Grants	84.186	09-4400-00	55,356		55,356			171,047	213,521
	84.186	10-4400-00	120,836	10,771	120,836	10,771		131,607	215,127
Education Technology State Grants	84.318X	09-4971-00	26,765		26,765			148,832	210,316
	84.318X	10-4971-00	77,451	25,630	77,451	25,630			175,196
	84.318X	11-4971-00		2,075		2,075			72,114
Even Start State Educational Agencies	84.213	10-4335-00	192,590		192,590			192,590	240,000
	84.213	11-4335-00		211,188		211,188	30,605		287,410
Improving Teacher Quality State Grants (M)	84.367A	09-4932-00	100,279		100,279			1,838,013	2,321,744
	84.367A	10-4932-00	1,885,973	187,074	1,885,973	187,074		2,072,367	2,583,599
	84.367A	11-4932-00		1,601,399		1,601,399	920,220		2,563,858

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Rockford Public Schools, District 205
04101205025
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)			
US Department of Education (cont.)									
Passed Through Illinois State Board of Education (cont.):									
English Language Acquisition Grants	84.365	09-4905-00	1,598		1,598			85,617	140,910
	84.365	10-4905-00	55,293		55,293				55,293
	84.365A	09-4909-00	21,308		21,308			242,406	478,753
	84.365A	10-4909-00	241,709	23,062	241,709	23,062		264,752	664,547
	84.365A	11-4909-00		307,433		307,433			857,460
Passed through NIU:									
NIU-IL Mathematics Science Partnership	84.366B	09-4936-00	12,421		12,421			19,602	31,212
	84.366B	10-4936-00	19,941	11,557	19,941	11,557		31,498	32,573
	84.366B	11-4936-70		10,042		10,042			35,100
NIU-IL Promoting Achievement through Literacy Skills	84.367	G4B67420		22,887		22,887			138,000

- (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
04101205025
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)			
US Department of Education (cont.)									
Passed through Regional Office of Education Lee/Ogle Counties									
Education for Homeless Children and Youth	84.196A	10-4920-00	72,359	3,034	72,359	3,034			75,393
	84.196A	11-4920-00		63,180		63,180			63,180
ARRA - Education for Homeless Children and Youth, Recovery Act	84.387	10-4862-00	3,114	47,076	3,114	47,076	3,146		65,246
Title I - Grants to Local Education Agencies (M)	84.010	10-4331-00	139,922		139,922				84,551
Passed through Illinois Community College Board (ICCB)									
Adult Education - Basic Grants to States	84.002	10-4800-00	162,083		162,083				162,086
Total US Department of Education			56,195,739	30,280,490	56,195,739	30,277,490	3,844,923	81,816,837	125,780,598

- (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.
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- ³ When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- 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
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)			
US Department of Agriculture									
Passed through Illinois State Board of Education:									
Fresh Fruit and Vegetable Program	10.582	10-4240-09	1,309		1,309				N/A
	10.582	10-4240-10	12,874	27,437	12,874	27,437			64,065
	10.582	10-4240-10		103,317		103,317			256,261
Non-Cash Commodities	10.555	10-4999-00	496,566		496,566			496,566	N/A
Non-Cash Commodities - Department of Defense Fresh Fruits and Vegetables	10.555	11-4999-00	92,218		92,218			92,218	N/A
Non-Cash Commodities (M)	10.565	11-4999-01		622,172		622,172		622,172	N/A
Non-Cash Commodities - Department of Defense Fresh Fruits and Vegetables (M)	10.555	11-4999-00		90,047		90,047		90,047	N/A
National School Lunch Program (M)	10.555	09-4210-00	1,122,194		1,122,194			7,049,506	N/A
National School Lunch Program (M)	10.555	10-4210-00	6,559,910	1,170,146	6,559,910	1,170,146		7,730,056	N/A
	10.555	11-4210-00		5,545,247		5,545,247			N/A
School Breakfast Program (M)	10.553	09-4220-00	230,843		230,843			1,549,935	N/A
	10.553	10-4220-00	1,405,785	234,175	1,405,785	234,175		1,639,960	N/A
	10.553	11-4220-00		1,169,628		1,169,628			N/A

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

The accompanying notes are an integral part of this schedule.

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- ³ When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- 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
04101205025
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)			
US Department of Agriculture									
Passed through Illinois State Board of Education:									
Child and Adult Care Food Program	10.558			7,620		7,620			
ARRA - Child Nutrition Discretionary Grants Limited Availability	10.579	10-4863-01	124,942		124,942			124,942	128,355
Total US Department of Agriculture			10,046,641	8,969,789	10,046,641	8,969,789	0	19,395,402	448,681
US Department of Labor									
Passed through Rock River Private Industry Council:									
WIA Youth Activities	17.259	10-4505-00	63,956		63,956				63,956
WIA Youth Activities	17.259	11-4505-00		63,455		63,455			
Total US Department of Labor			63,956	63,455	63,956	63,455	0	0	63,956

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

The accompanying notes are an integral part of this schedule.

- 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
04101205025
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)			
U.S. Department of Health and Human Services									
Passed through Northwestern Illinois Association and									
Illinois Department of Healthcare and Family Services									
Medicaid Assistance Program-09	93.778	N/A	304,274		304,274			304,274	N/A
Medicaid Assistance Program-10 (M)	93.778	N/A		187,448		187,448		187,448	
Medicaid Assistance Program-11 (M)	93.778	N/A		1,303,055		1,303,055		1,303,055	
Total US Department of Health and Human Services			304,274	1,490,503	304,274	1,490,503	0	1,794,777	0
U.S. Department of Homeland Security									
Passed through IEMA/FEMA									
Disaster Grants - Public Assistance	97.036	N/A		79,968		79,968		79,968	N/A
Total US Department of Homeland Security			0	79,968	0	79,968	0	79,968	N/A
Total Federal Awards			66,610,610	40,884,205	66,610,610	40,881,205	3,844,923	103,086,984	126,293,235

- (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
04101205025
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2011

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Rockford Public School District 205** and is presented on the **modified cash basis** of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

Note 2: Subrecipients⁶

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

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

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

⁶

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

Rockford Public Schools, District 205
04101205025
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.010, 84.389	Title I Cluster
84.027, 84.173, 84.391, 84.392	Special Education (I.D.E.A) Cluster
84.367	Improving Teacher Quality
93.778	Medicaid - Administrative Outreach
84.287	21st Century
10.553, 10.555, 10.565, 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$1,226,436.00

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
04101205025
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION II - FINANCIAL STATEMENT FINDINGS

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

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 and accounts payable functions.

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 and accounts payable 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 and accounts payable functions.

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
04101205025
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 11-02 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, 4856, 4857 5. CFDA No.: 84.027A, 84.173A, 84.391, 84.392

6. Passed Through: Illinois State Board of Education

7. Federal Agency: US Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
 The cross-cutting section of the Department of Education A-133 compliance supplement requires 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 files for employees being charged to the IDEA cluster.

10. Questioned Costs¹⁶
 There are no questioned costs.

11. Context¹⁷
 In the twenty employees that were selected, four time and effort certifications were not on file for the month tested.

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

13. Cause
 All forms are sent out to the appropriate employees, and 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. 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 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
04101205025
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 11-03 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? _____

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: _____ US Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
 The cross-cutting section of the Department of Education A-133 compliance supplement requires 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 files for employees being charged to the Title IIA grant.

10. Questioned Costs¹⁶
 There are no questioned costs.

11. Context¹⁷
 In the thirteen employees that were selected, three time and effort certifications were not on file for the month tested, and one form was not approved by the employee's supervisor.

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

13. Cause
 All forms are sent out to the appropriate employees, and 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. 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 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
04101205025
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2011

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 11-04 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? 2010

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

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

6. Passed Through: Illinois State Board of Education

7. Federal Agency: US Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
 The cross-cutting section of the Department of Education A-133 compliance supplement requires 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 files for employees being charged to the Title I grant.

10. Questioned Costs¹⁶
 There are no questioned costs.

11. Context¹⁷
 In the sixteen employees that were selected, one time and effort certification was not on file for the month tested.

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

13. Cause
 All forms are sent out to the appropriate employees, and 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. 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 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
04101205025
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2011

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
10-02	The final expenditure report for the State Fiscal Stabilization Fund was not approved and submitted to the Illinois State Board of Education within 90 calendar days after the project ending date of March 31, 2010.	Corrective action plan was implemented. The report was approved and submitted on July 1, 2010.
10-03	For Title I, 17 of the 24 payroll transactions tested, the time and effort certification forms could not be located.	This finding will be repeated in the current year. See 11-04.
10-04	Interest income of approximately \$1,600 was not remitted to the State for Title I Cluster.	Corrective action plan was implemented. The Finance Coordinator reviews cash balance to ensure funds are disbursed timely. No significant amount of interest earned in current period.
10-05	The District had a carryover amount of \$101,215 in excess of the allowed carryover from the fiscal year 2009 grant award after the filing of the expenditure report for Title I.	Corrective action plan was implemented. No excess of allowed carryover noted in current period.
10-06	One quarterly expenditure report was not submitted within 30 day requirement.	Corrective action plan was implemented. No expenditure reports submitted after 30 day requirement.
10-07	Time and effort certification forms were not properly filed for employees being charged to the Special Education Cluster.	This finding will be repeated in the current year. See 11-02.

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
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CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2011

Corrective Action Plan

Finding No.: 11-01

Condition:

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

Plan:

The Distrust will evaluate the internal controls over these areas and consider whether to strengthen controls regarding them. Consideration will be given to whether the changes are cost-beneficial.

Anticipated Date of Completion: 6/30/2011

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
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CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2011

Corrective Action Plan

Finding No.: 11-02

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: 6/30/2011

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
04101205025
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2011

Corrective Action Plan

Finding No.: 11-03

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: 6/30/2011

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
04101205025
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2011

Corrective Action Plan

Finding No.: 11-04

Condition: Time and effort certification forms were not properly files for employees being charged to the Title I 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: 6/30/2011

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.