

Due to ROE on October 15th  
 Due to ISBE on November 15th  
 SD/JA13

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, 2013**

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>  <i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number: <b>04-101-2050-25</b></p> <p>County Name: <b>Winnebago</b></p> <p>Name of School District/Joint Agreement: <b>Rockford Public Schools, District 205</b></p> <p>Address: <b>501 7th Street</b></p> <p>City: <b>Rockford</b></p> <p>Email Address:</p> <p>Zip Code:</p>	<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p> <p align="center"><b><u>Filing Status:</u></b>  <b>Submit electronic AFR directly to ISBE</b></p> <p align="center"><b>Click on the Link to Submit:</b>  <a href="#">Send ISBE a File</a></p> <p align="center" style="color: red; font-size: 24px;">0</p> <p align="center"><b><u>A-133 Single Audit Status:</u></b></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal awards findings issued?</p>	<p align="center"><b><u>Certified Public Accountant Information</u></b></p> <p>Name of Auditing Firm: <b>Baker Tilly Virchow Krause, LLP</b></p> <p>Name of Audit Manager: <b>Michael Malatt</b></p> <p>Address: <b>1301 West 22nd Street, Suite 400</b></p> <p>City: <b>Oak Brook</b> State: <b>IL</b> Zip Code: <b>60523</b></p> <p>Phone Number: <b>(630) 990-3131</b> Fax Number: <b>(630) 990-0039</b></p> <p>IL License Number: <b>066-004260</b> Expiration Date:</p> <p>Email Address: <a href="mailto:michael.malatt@bakertilly.com">michael.malatt@bakertilly.com</a></p> <p align="center" style="color: gray;">ISBE Use Only</p>
<p><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified  <input type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)          Name of Township: _____</p>	<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>
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 (05/13)**

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

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**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

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

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

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

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

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

**Submit AFR Electronically**

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

[Attachment Manager Link](#)

**Note:** CD/Disk no longer accepted.

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

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

**Submit Paper Copy of AFR with Signatures**

- 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 Auditing Standards" were utilized.  
[Single Audit Act A-133](#)

**Qualifications of Auditing Firm**

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2013, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date: 8/31/2013

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
<b>Intergovernmental Accounts Receivable (150)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	6,018,747	13,625,025	1,262,705	2,550,696	4,878,287	#####
<b>Other Receivables (160)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	0	0	0	0	0	0
<b>Deferred Revenues &amp; Other Current Liabilities (490)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	4,800,000	10,900,000	1,000,000	2,000,000	3,900,000	#####
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	1,218,747	2,725,025	262,705	550,696	978,287	5,735,460
<b>Total</b>						#####

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Comments Applicable to the Auditor's Questionnaire:**

[Empty box for comments]

**Baker Tilly Virchow Krause, LLP**

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <b>2012</b>		Equalized Assessed Valuation (EAV):		2,353,996,102								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.032945	+	0.007500	+	0.004946	=	0.045390				0.000500	
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	332,640,599		318,277,725		14,362,874		123,435,711						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
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	<b>D. Long-Term Debt</b>												
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,				324,851,462							
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		154,536,863								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
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	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																																								
2	(Go to the following website for reference to the Financial Profile)																																								
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>																																								
4																																									
5																																									
6																																									
7	<b>District Name:</b> Rockford Public Schools, District 205																																								
8	<b>District Code:</b> 04-101-2050-25																																								
9	<b>County Name:</b> Winnebago																																								
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11	<b>1. Fund Balance to Revenue Ratio:</b>																																								
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25																																									
26																																									
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																																								
28	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: right;">Total</th> <th style="width: 10%; text-align: right;">Percent</th> <th style="width: 10%; text-align: right;">Score</th> <th style="width: 5%;"></th> </tr> </thead> <tbody> <tr> <td>Tax Anticipation Warrants Borrowed (P25, Cell F6-7 &amp; F11)</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">100.00</td> <td style="text-align: right;">Weight</td> <td style="text-align: right;">0.10</td> </tr> <tr> <td>EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)</td> <td style="text-align: right;">( .85 x EAV ) x Sum of Combined Tax Rates 90,820,700.61</td> <td></td> <td style="text-align: right;">Value</td> <td style="text-align: right;">0.40</td> </tr> </tbody> </table>																	Total	Percent	Score		Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	0.00	100.00	Weight	0.10	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	( .85 x EAV ) x Sum of Combined Tax Rates 90,820,700.61		Value	0.40										
	Total	Percent	Score																																						
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	0.00	100.00	Weight	0.10																																					
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31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																																								
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	Total	Percent	Score																																						
Long-Term Debt Outstanding (P3, Cell H37)	154,536,863.00	52.42	Weight	0.10																																					
Total Long-Term Debt Allowed (P3, Cell H31)	324,851,462.08		Value	0.30																																					
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**Total Profile Score: 3.70 \***

**Estimated 2014 Financial Profile Designation: RECOGNITION**

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

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2013**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	<b>ASSETS</b>	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		62,567,282	0	7,882,559	2,027,628	1,341,531	124,267,360	11,076,057	9,734,423	3,134,006
5	Investments	120	0	0	0	0	0	42,655	138,236	0	0
6	Taxes Receivable	130	90,274,026	16,535,727	14,220,682	10,904,758	6,805,675	0	1,102,379	6,439,561	1,179,548
7	Interfund Receivables	140	0	0	0	0	0	0	16,776,208	0	0
8	Intergovernmental Accounts Receivable	150	31,603,097	0	0	14,887,730	0	0	0	0	0
9	Other Receivables	160	2,360,678	2,757,754	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		186,805,083	19,293,481	22,103,241	27,820,116	8,147,206	124,310,015	29,092,880	16,173,984	4,313,554
14	<b>CAPITAL ASSETS (200)</b>										
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	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	16,776,208	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	14,193,630	1,845,795	0	710,569	0	987,719	0	986,295	9,663
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	13,845,205	139,630	0	88,385	109,696	0	0	10,294	4,803
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	64,872,601	8,861,870	15,031,442	17,659,342	3,597,059	0	582,614	6,288,736	623,397
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		92,911,436	27,623,503	15,031,442	18,458,296	3,706,755	987,719	582,614	7,285,325	637,863
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	93,893,647	(8,330,022)	7,071,799	9,361,820	4,440,451	25,576,794	28,510,266	8,888,659	3,675,691
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		186,805,083	19,293,481	22,103,241	27,820,116	8,147,206	26,564,513	29,092,880	16,173,984	4,313,554

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2013**

	A	B	L	M	N
1				Account Groups	
2	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,346,096		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		1,346,096		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		5,985,882	
17	Building & Building Improvements	230		201,005,481	
18	Site Improvements & Infrastructure	240		7,693,151	
19	Capitalized Equipment	250		66,051,276	
20	Construction in Progress	260		2,010,732	
21	Amount Available in Debt Service Funds	340			7,071,799
22	Amount to be Provided for Payment on Long-Term Debt	350			147,465,064
23	<b>Total Capital Assets</b>			282,746,522	154,536,863
24	<b>CURRENT LIABILITIES (400)</b>				
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	1,346,096		
34	<b>Total Current Liabilities</b>		1,346,096		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			154,536,863
37	<b>Total Long-Term Liabilities</b>				154,536,863
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			282,746,522	
41	<b>Total Liabilities and Fund Balance</b>		1,346,096	282,746,522	154,536,863



**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, 2013**

	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	<b>RECEIPTS/REVENUES</b>										
4	Local Sources	1000	121,116,090	25,538,213	17,711,924	10,444,219	7,465,524	58,540	1,685,872	7,592,883	1,396,255
5	Flow-Through Receipts/Revenues from One District to Another District	2000	258,718	0	0	0	0				
6	State Sources	3000	112,945,648	0	0	15,740,258	0	0	0	0	0
7	Federal Sources	4000	44,911,581	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		279,232,037	25,538,213	17,711,924	26,184,477	7,465,524	58,540	1,685,872	7,592,883	1,396,255
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	39,618,464							55,238	
10	<b>Total Receipts/Revenues</b>		318,850,501	25,538,213	17,711,924	26,184,477	7,465,524	58,540	1,685,872	7,648,121	1,396,255
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	165,650,458				2,469,036				
13	Support Services	2000	87,037,030	25,562,817		18,411,838	4,548,507	3,380,224		5,336,492	3,293,249
14	Community Services	3000	3,061,102	0		0	13,714				
15	Payments to Other Districts & Governmental Units	4000	18,554,480	0	0	0	0	0			0
16	Debt Service	5000	0	0	17,788,895	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		274,303,070	25,562,817	17,788,895	18,411,838	7,031,257	3,380,224		5,336,492	3,293,249
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	39,618,464	0	0	0	0	0		55,238	0
19	<b>Total Disbursements/Expenditures</b>		313,921,534	25,562,817	17,788,895	18,411,838	7,031,257	3,380,224		5,391,730	3,293,249
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		4,928,967	(24,604)	(76,971)	7,772,639	434,267	(3,321,684)	1,685,872	2,256,391	(1,896,994)
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	6,016	451,082	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	0	0	0	0		99,999,876	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		1,125,850	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	39,917	6,775	0	57,467	0	289,082		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						15,000,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	<b>Total Other Sources of Funds</b>		45,933	457,857	0	57,467	0	116,414,808	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							457,098		

**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, 2013**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
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									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
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									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	15,000,000	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		15,000,000	0	0	0	0	0	457,098	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(14,954,067)	457,857	0	57,467	0	116,414,808	(457,098)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(10,025,100)	433,253	(76,971)	7,830,106	434,267	113,093,124	1,228,774	2,256,391	(1,896,994)
79	<b>Fund Balances - July 1, 2012</b>		103,918,747	(8,763,275)	7,148,770	1,531,714	4,006,184	10,229,172	27,281,492	6,632,268	5,572,685
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2013</b>		93,893,647	(8,330,022)	7,071,799	9,361,820	4,440,451	123,322,296	28,510,266	8,888,659	3,675,691

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2013

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
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		86,411,187	15,857,709	14,584,379	10,415,799	1,717,416	0	1,228,774	7,591,066	1,304,322
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	18,863,608	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					4,493,431				
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	<b>Total Ad Valorem Taxes Levied By District</b>		<b>105,274,795</b>	<b>15,857,709</b>	<b>14,584,379</b>	<b>10,415,799</b>	<b>6,210,847</b>	<b>0</b>	<b>1,228,774</b>	<b>7,591,066</b>	<b>1,304,322</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
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 <sup>9</sup>	1230	10,949,785	6,711,159	3,122,150	0	1,254,668	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>10,949,785</b>	<b>6,711,159</b>	<b>3,122,150</b>	<b>0</b>	<b>1,254,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>										
20	Regular - Tuition from Pupils or Parents (In State)	1311	426,428								
21	Regular - Tuition from Other Districts (In State)	1312	334,851								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	51,354								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	47,868								
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	1,884,140								
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	37,725								
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	<b>Total Tuition</b>		<b>2,782,366</b>								
41	<b>TRANSPORTATION FEES</b>										
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				412					
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, 2013**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					412					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	40	9	5,395	4	9	58,540	457,098	1	91,933
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		40	9	5,395	4	9	58,540	457,098	1	91,933
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	51,805								
70	Sales to Pupils - Breakfast	1612	1,850								
71	Sales to Pupils - A la Carte	1613	470,526								
72	Sales to Pupils - Other (Describe & Itemize)	1614	923,722								
73	Sales to Adults	1620	30,852								
74	Other Food Service (Describe & Itemize)	1690	9,982								
75	<b>Total Food Service</b>		1,488,737								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	51,532	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	95,830	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	<b>Total District/School Activity Income</b>		147,362	0							
83	<b>TEXTBOOK INCOME</b>										
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	<b>Total Textbook Income</b>		0								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910	0	682,869							
96	Contributions and Donations from Private Sources	1920	28,425	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	4,750								
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, 2013**

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	439,830	2,286,467	0	28,004	0	0	0	1,816	0
108	<b>Total Other Revenue from Local Sources</b>		473,005	2,969,336	0	28,004	0	0	0	1,816	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	121,116,090	25,538,213	17,711,924	10,444,219	7,465,524	58,540	1,685,872	7,592,883	1,396,255
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100	21,628	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	237,090	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	258,718	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid- Sec. 18-8.05	3001	85,015,862	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	<b>Total Unrestricted Grants-In-Aid</b>		85,015,862	0	0	0	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	2,638,746			0					
125	Special Education - Extraordinary	3105	5,031,862			0					
126	Special Education - Personnel	3110	5,943,194	0		0					
127	Special Education - Orphanage - Individual	3120	1,965,041			0					
128	Special Education - Orphanage - Summer	3130	261,342			0					
129	Special Education - Summer School	3145	195,485			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	<b>Total Special Education</b>		16,035,670	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
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	62,280	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	<b>Total Career and Technical Education</b>		62,280	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	1,025,229				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	<b>Total Bilingual Ed</b>		1,025,229				0				
145	State Free Lunch & Breakfast	3360	250,225								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	44,804	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	827,582	0	0	0	0	0	0	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2013**

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	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500	0	0		14,300,334	0				
152	Transportation - Special Education	3510	0	0		1,439,924	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	<b>Total Transportation</b>		0	0		15,740,258	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	221,091			0	0				
158	Early Childhood - Block Grant	3705	8,733,683	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	729,222	0	0	0	0	0	0	0	0
172	<b>Total Restricted Grants-In-Aid</b>		27,929,786	0	0	15,740,258	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	112,945,648	0	0	15,740,258	0	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
176	Federal Impact Aid	4001	23,659	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	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		23,659	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE</b>										
186	<b>TITLE V</b>										
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	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up	4200	0				0				
194	National School Lunch Program	4210	7,929,628				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	1,576,878				0				

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2013**

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	143,664				0				
198	Child & Adult Care Food Program	4226	8,832				0				
199	Fresh Fruits & Vegetables	4240	34,012								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	<b>Total Food Service</b>		<b>9,693,014</b>				<b>0</b>				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	18,728,295	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	0	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	84,639	0		0	0				
211	<b>Total Title I</b>		<b>18,812,934</b>	<b>0</b>		<b>0</b>	<b>0</b>				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century	4421	2,053,403	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	<b>Total Title IV</b>		<b>2,053,403</b>	<b>0</b>		<b>0</b>	<b>0</b>				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	242,562	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	6,965,983	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	746,101	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	<b>Total Federal - Special Education</b>		<b>7,954,646</b>	<b>0</b>		<b>0</b>	<b>0</b>				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	<b>Total CTE - Perkins</b>		<b>0</b>	<b>0</b>			<b>0</b>				
229	Federal - Adult Education	4810	109,855	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	0	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	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	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	0	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, 2013**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds XI	4880	114,337	0	0	0	0	0		0	0
259	<b>Total Stimulus Programs</b>		114,337	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
262	Emergency Immigrant Assistance	4905	0			0	0				
263	Title III - English Language Acquisition	4909	521,334			0	0				
264	Learn & Serve America	4910	0			0	0				
265	McKinney Education for Homeless Children	4920	57,238	0		0	0				
266	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
267	Title II - Teacher Quality	4932	1,370,185	0		0	0				
268	Federal Charter Schools	4960	0	0		0	0				
269	Medicaid Matching Funds - Administrative Outreach	4991	790,955	0		0	0				
270	Medicaid Matching Funds - Fee-for-Service Program	4992	2,201,384	0		0	0				
271	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,208,637	0		0	0	0			0
272	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		44,887,922	0	0	0	0	0		0	0
273	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	44,911,581	0	0	0	0	0	0	0	0
274	<b>Total Direct Receipts/Revenues</b>		279,232,037	25,538,213	17,711,924	26,184,477	7,465,524	58,540	1,685,872	7,592,883	1,396,255



**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	66,341,384	21,787,476	1,424,004	2,822,980	74,768	150	0	47,465	92,498,227	138,060,421
6	Pre-K Programs	1125	4,290,754	2,217,938	124,492	335,904	38,371	0	0	0	7,007,459	8,243,431
7	Special Education Programs (Functions 1200-1220)	1200	21,711,814	9,944,281	149,100	150,937	27,217	2,542	0	0	31,985,891	43,533,792
8	Special Education Programs Pre-K	1225	1,550,301	746,412	5,920	10,811	0	0	0	0	2,313,444	2,296,451
9	Remedial and Supplemental Programs K-12	1250	1,200,681	201,879	194,147	2,794,074	2,637,576	0	0	0	7,028,357	4,147,217
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	275,141	97,724	5,283	19	0	0	0	0	378,167	240,673
12	CTE Programs	1400	2,021,106	711,158	12,363	20,373	0	64,732	0	0	2,829,732	2,833,454
13	Interscholastic Programs	1500	1,096,022	179,860	180,846	69,569	67,822	75,874	0	0	1,669,993	437,474
14	Summer School Programs	1600	423,721	157,145	121,225	17,951	0	0	0	0	720,042	0
15	Gifted Programs	1650	3,318,236	1,010,135	6,125	3,767	0	0	0	0	4,338,263	3,778,185
16	Driver's Education Programs	1700	187,785	39,231	7,511	9,241	0	0	0	0	243,768	0
17	Bilingual Programs	1800	7,474,707	2,492,245	14,034	258,142	110,539	0	0	0	10,349,667	10,615,427
18	Truant Alternative & Optional Programs	1900	2,150,210	726,434	944,890	84,572	18,072	363,270	0	0	4,287,448	4,508,685
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	<b>Total Instruction</b> <sup>10</sup>	<b>1000</b>	<b>112,041,862</b>	<b>40,311,918</b>	<b>3,189,940</b>	<b>6,578,340</b>	<b>2,974,365</b>	<b>506,568</b>	<b>0</b>	<b>47,465</b>	<b>165,650,458</b>	<b>218,695,210</b>
33	<b>SUPPORT SERVICES (ED)</b>											
34	<b>SUPPORT SERVICES - PUPILS</b>											
35	Attendance & Social Work Services	2110	2,379,961	830,110	832,310	13,831	0	0	0	0	4,056,212	3,143,688
36	Guidance Services	2120	4,112,413	1,284,048	22,781	12,251	1,711	30,938	0	0	5,464,142	5,393,375
37	Health Services	2130	2,924,840	848,481	381,816	67,571	1,320	2,500	0	0	4,226,528	4,644,163
38	Psychological Services	2140	1,851,707	490,816	13,513	0	30,551	0	0	0	2,386,587	1,950,963
39	Speech Pathology & Audiology Services	2150	2,816,505	766,284	271,888	26,178	5,704	0	0	0	3,886,559	3,816,785
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	30,260	2,720	0	0	0	0	32,980	0
41	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>14,085,426</b>	<b>4,219,739</b>	<b>1,552,568</b>	<b>122,551</b>	<b>39,286</b>	<b>33,438</b>	<b>0</b>	<b>0</b>	<b>20,053,008</b>	<b>18,948,974</b>
42	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
43	Improvement of Instruction Services	2210	4,525,474	2,609,519	2,178,244	316,107	53,305	0	0	0	9,682,649	11,980,181
44	Educational Media Services	2220	1,881,639	893,981	37,573	270,765	32,970	718	0	0	3,117,646	3,018,933
45	Assessment & Testing	2230	222,704	47,548	95	210,807	0	0	0	0	481,154	370,717
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>6,629,817</b>	<b>3,551,048</b>	<b>2,215,912</b>	<b>797,679</b>	<b>86,275</b>	<b>718</b>	<b>0</b>	<b>0</b>	<b>13,281,449</b>	<b>15,369,831</b>
47	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
48	Board of Education Services	2310	178,993	23,423	1,418,295	21,621	210	0	0	0	1,642,542	1,270,549
49	Executive Administration Services	2320	2,842,371	862,793	374,624	779,410	372,439	0	0	0	5,231,637	4,892,630
50	Special Area Administration Services	2330	907,219	430,553	86,106	53,891	11,614	55	0	0	1,489,438	1,516,277
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>3,928,583</b>	<b>1,316,769</b>	<b>1,879,025</b>	<b>854,922</b>	<b>384,263</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>8,363,617</b>	<b>7,679,456</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013**

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
53	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54	Office of the Principal Services	2410	11,085,248	3,489,939	40,707	57,827	12,754	325	0	0	14,686,800	14,062,031
55	Other Support Services - School Admin (Describe &	2490	157,642	43,529	0	0	0	0	0	0	201,171	168,842
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>11,242,890</b>	<b>3,533,468</b>	<b>40,707</b>	<b>57,827</b>	<b>12,754</b>	<b>325</b>	<b>0</b>	<b>0</b>	<b>14,887,971</b>	<b>14,230,873</b>
57	<b>SUPPORT SERVICES - BUSINESS</b>											
58	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
59	Fiscal Services	2520	915,465	432,634	(3,002)	24,693	834	143,830	0	0	1,514,454	1,475,686
60	Operation & Maintenance of Plant Services	2540	129,377	24,067	92,075	0	1,506	0	0	0	247,025	276,800
61	Pupil Transportation Services	2550	0	0	1,339,888	0	0	0	0	0	1,339,888	2,036,918
62	Food Services	2560	3,004,217	1,138,951	1,101,170	6,699,798	510,918	353	0	0	12,455,407	10,662,125
63	Internal Services	2570	458,686	189,421	161,779	(90,521)	123,548	0	0	0	842,913	869,306
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>4,507,745</b>	<b>1,785,073</b>	<b>2,691,910</b>	<b>6,633,970</b>	<b>636,806</b>	<b>144,183</b>	<b>0</b>	<b>0</b>	<b>16,399,687</b>	<b>15,320,835</b>
65	<b>SUPPORT SERVICES - CENTRAL</b>											
66	Direction of Central Support Services	2610	2,225,903	648,507	356	0	0	0	0	0	2,874,766	2,728,390
67	Planning, Research, Development, & Evaluation Services	2620	77,430	12,967	49,151	49,933	0	0	0	0	189,481	89,380
68	Information Services	2630	330,182	60,380	175,563	40,854	15,174	0	0	0	622,153	404,625
69	Staff Services	2640	1,469,552	441,145	113,285	97,063	2,669	2,430	0	0	2,126,144	1,828,116
70	Data Processing Services	2660	1,461,349	407,307	984,767	1,153,308	1,946,263	0	0	0	5,952,994	4,072,087
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>5,564,416</b>	<b>1,570,306</b>	<b>1,323,122</b>	<b>1,341,158</b>	<b>1,964,106</b>	<b>2,430</b>	<b>0</b>	<b>0</b>	<b>11,765,538</b>	<b>9,122,598</b>
72	Other Support Services (Describe & Itemize)	2900	266,615	160,620	1,858,075	450	0	0	0	0	2,285,760	745,745
73	<b>Total Support Services</b>	<b>2000</b>	<b>46,225,492</b>	<b>16,137,023</b>	<b>11,561,319</b>	<b>9,808,557</b>	<b>3,123,490</b>	<b>181,149</b>	<b>0</b>	<b>0</b>	<b>87,037,030</b>	<b>81,418,312</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>1,603,400</b>	<b>971,401</b>	<b>377,248</b>	<b>105,716</b>	<b>3,337</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,061,102</b>	<b>2,075,884</b>
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
76	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
77	Payments for Regular Programs	4110			2,928,241			8,380,038			11,308,279	10,715,648
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	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>			<b>2,928,241</b>			<b>8,380,038</b>			<b>11,308,279</b>	<b>10,715,648</b>
84	Payments for Regular Programs - Tuition	4210						0			0	0
85	Payments for Special Education Programs - Tuition	4220						7,246,201			7,246,201	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	<b>Total Payments to Other District &amp; Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>7,246,201</b>			<b>7,246,201</b>	<b>0</b>
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, 2013

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
95	Payments for CTE Programs - Transfers	4340						0			0	0
96	Payments for Community College Program - Transfers	4370						0			0	0
97	Payments for Other Programs - Transfers	4380						0			0	0
98	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0	0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			2,928,241			15,626,239			18,554,480	10,715,648
102	<b>DEBT SERVICES (ED)</b>											
103	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
104	Tax Anticipation Warrants	5110						0			0	0
105	Tax Anticipation Notes	5120						0			0	0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
107	State Aid Anticipation Certificates	5140						0			0	0
108	Other Interest on Short-Term Debt	5150						0			0	0
109	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
110	Debt Services - Interest on Long-Term Debt	5200						0			0	0
111	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
112	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										0
113	<b>Total Direct Disbursements/Expenditures</b>		159,870,754	57,420,342	18,056,748	16,492,613	6,101,192	16,313,956	0	47,465	274,303,070	312,905,054
114	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										4,928,967	
115												
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
117	<b>SUPPORT SERVICES (O&amp;M)</b>											
118	<b>SUPPORT SERVICES - PUPILS</b>											
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
120	<b>SUPPORT SERVICES - BUSINESS</b>											
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	42,392	7,792	0	0	0	0	0	0	50,184	0
123	Operation & Maintenance of Plant Services	2540	2,121,727	472,093	11,058,800	6,086,932	5,417,954	77,930	0	0	25,235,436	21,579,725
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0		0		0	0
126	<b>Total Support Services - Business</b>	<b>2500</b>	2,164,119	479,885	11,058,800	6,086,932	5,417,954	77,930	0	0	25,285,620	21,579,725
127	Other Support Services (Describe & Itemize)	2900	218,386	58,811	0	0	0	0	0	0	277,197	458,171
128	<b>Total Support Services</b>	<b>2000</b>	2,382,505	538,696	11,058,800	6,086,932	5,417,954	77,930	0	0	25,562,817	22,037,896
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>											
131	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
136	Payments to Other Govt. Units (Out of State)	4400						0			0	0
137	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
138	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
139	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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, 2013

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
146	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
147	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
148	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
149	<b>Total Direct Disbursements/Expenditures</b>		2,382,505	538,696	11,058,800	6,086,932	5,417,954	77,930	0	0	25,562,817	22,037,896
150	<b>Excess (Deficiency) of Receipts/Revenues/Over</b>										(24,604)	
151	<b>30 - DEBT SERVICES (DS)</b>											
152	<b>30 - DEBT SERVICES (DS)</b>											
153	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>						0			0	0
154	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
155	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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	3,123,145
159	State Aid Anticipation Certificates	5140						0			0	0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
161	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>3,123,145</b>
162	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						1,788,895			1,788,895	0
163	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						16,000,000			16,000,000	14,668,750
164	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			0			0			0	0
165	<b>Total Debt Services</b>	<b>5000</b>			0			<b>17,788,895</b>			<b>17,788,895</b>	<b>17,791,895</b>
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										0
167	<b>Total Disbursements/ Expenditures</b>				0			<b>17,788,895</b>			<b>17,788,895</b>	<b>17,791,895</b>
168	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(76,971)	
169	<b>40 - TRANSPORTATION FUND (TR)</b>											
170	<b>40 - TRANSPORTATION FUND (TR)</b>											
171	<b>SUPPORT SERVICES (TR)</b>											
172	<b>SUPPORT SERVICES - PUPILS</b>											
173	Other Support Services - Pupils (Describe & Itemize)	2190	93,295	0	0	0	0	0	0	0	93,295	157,712
174	<b>SUPPORT SERVICES - BUSINESS</b>											
175	Pupil Transportation Services	2550	7,120,022	3,784,852	3,402,203	3,633,888	377,578	0	0	0	18,318,543	19,060,715
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
177	<b>Total Support Services</b>	<b>2000</b>	<b>7,213,317</b>	<b>3,784,852</b>	<b>3,402,203</b>	<b>3,633,888</b>	<b>377,578</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,411,838</b>	<b>19,218,427</b>
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
179	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>											
180	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
188	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			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											
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0	0
200	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
201	Total Debt Services							0			0	0
202	PROVISION FOR CONTINGENCIES (TR)											
203	Total Disbursements/ Expenditures		7,213,317	3,784,852	3,402,203	3,633,888	377,578	0	0	0	18,411,838	19,218,427
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,772,639	
205												
206	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Programs	1100		1,088,021							1,088,021	1,066,823
209	Pre-K Programs	1125		26,758							26,758	246,960
210	Special Education Programs (Functions 1200-1220)	1200		975,695							975,695	1,038,066
211	Special Education Programs - Pre-K	1225		84,625							84,625	91,702
212	Remedial and Supplemental Programs - K-12	1250		0							0	5,255
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		11,928							11,928	15,664
215	CTE Programs	1400		42,095							42,095	46,732
216	Interscholastic Programs	1500		55,284							55,284	16,144
217	Summer School Programs	1600		13,014							13,014	0
218	Gifted Programs	1650		44,960							44,960	38,958
219	Driver's Education Programs	1700		2,804							2,804	0
220	Bilingual Programs	1800		94,063							94,063	125,172
221	Truants' Alternative & Optional Programs	1900		29,789							29,789	26,770
222	Total Instruction	1000		2,469,036							2,469,036	2,718,246
223	SUPPORT SERVICES (MR/SS)											
224	SUPPORT SERVICES - PUPILS											
225	Attendance & Social Work Services	2110		27,667							27,667	57,445
226	Guidance Services	2120		93,519							93,519	115,749
227	Health Services	2130		144,172							144,172	287,312
228	Psychological Services	2140		29,153							29,153	35,782
229	Speech Pathology & Audiology Services	2150		37,412							37,412	41,604
230	Other Support Services - Pupils (Describe & Itemize)	2190		8,004							8,004	7,960
231	Total Support Services - Pupils	2100		339,927							339,927	545,852
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
233	Improvement of Instruction Services	2210		23,799							23,799	69,630
234	Educational Media Services	2220		132,337							132,337	120,931
235	Assessment & Testing	2230		10,131							10,131	28,525
236	Total Support Services - Instructional Staff	2200		166,267							166,267	219,086

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2013**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
237	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
238	Board of Education Services	2310		68,799							68,799	50,895
239	Executive Administration Services	2320		76,769							76,769	159,345
240	Service Area Administrative Services	2330		10,362							10,362	100,988
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	<b>Total Support Services - General Administration</b>	<b>2300</b>		155,930							155,930	311,228
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		693,166							693,166	643,639
253	Other Support Services - School Administration (Describe & Itemize)	2490		2,597							2,597	1,752
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		695,763							695,763	645,391
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510		0							0	0
257	Fiscal Services	2520		170,068							170,068	148,002
258	Facilities Acquisition & Construction Services	2530		38,769							38,769	47,778
259	Operation & Maintenance of Plant Services	2540		463,374							463,374	407,974
260	Pupil Transportation Services	2550		1,325,688							1,325,688	1,265,520
261	Food Services	2560		542,485							542,485	378,790
262	Internal Services	2570		129,263							129,263	132,048
263	<b>Total Support Services - Business</b>	<b>2500</b>		2,669,647							2,669,647	2,380,112
264	<b>SUPPORT SERVICES - CENTRAL</b>											
265	Direction of Central Support Services	2610		29,237							29,237	31,243
266	Planning, Research, Development, & Evaluation Services	2620		13,374							13,374	0
267	Information Services	2630		59,664							59,664	57,020
268	Staff Services	2640		180,188							180,188	196,924
269	Data Processing Services	2660		233,786							233,786	262,049
270	<b>Total Support Services - Central</b>	<b>2600</b>		516,249							516,249	547,236
271	Other Support Services (Describe & Itemize)	2900		4,724							4,724	48,058
272	<b>Total Support Services</b>	<b>2000</b>		4,548,507							4,548,507	4,696,963
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		13,714							13,714	174,604
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
275	Payments for Special Education Programs	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	0
277	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		0							0	0
278	<b>DEBT SERVICES (MR/SS)</b>											
279	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
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, 2013**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
283	State Aid Anticipation Certificates	5140						0			0	0
284	Other (Describe & Itemize)	5150						0			0	0
285	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
287	<b>Total Disbursements/Expenditures</b>			7,031,257				0			7,031,257	7,589,813
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										434,267	
289												
290	<b>60 - CAPITAL PROJECTS (CP)</b>											
291	<b>SUPPORT SERVICES (CP)</b>											
292	<b>SUPPORT SERVICES - BUSINESS</b>											
293	Facilities Acquisition and Construction Services	2530	0	0	1,276,824	0	2,103,400	0	0	0	3,380,224	5,000,000
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
295	<b>Total Support Services</b>	<b>2000</b>	0	0	1,276,824	0	2,103,400	0	0	0	3,380,224	5,000,000
296	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
297	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
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	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
303	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
304	<b>Total Disbursements/ Expenditures</b>		0	0	1,276,824	0	2,103,400	0	0	0	3,380,224	5,000,000
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(3,321,684)	
306												
307	<b>70 - WORKING CASH (WC)</b>											
308												
309	<b>80 - TORT FUND (TF)</b>											
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
311	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	9,357,699
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	269,396	65,137	4,687,884	0	0	0	0	0	5,022,417	0
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
319	Legal Services	2369	200,836	30,061	0	0	0	83,178	0	0	314,075	0
320	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
321	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	470,232	95,198	4,687,884	0	0	83,178	0	0	5,336,492	9,357,699
323	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
324	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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, 2013**

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	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
329	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										0
330	<b>Total Disbursements/Expenditures</b>		470,232	95,198	4,687,884	0	0	83,178	0	0	5,336,492	9,357,699
331	Excess (Deficiency) of Receipts/Revenues Over										2,256,391	
332												
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
334	<b>SUPPORT SERVICES (FP&amp;S)</b>											
335	<b>SUPPORT SERVICES - BUSINESS</b>											
336	Facilities Acquisition & Construction Services	2530	151,248	78,920	251,690	3,151	619,800	0	0	0	1,104,809	740,195
337	Operation & Maintenance of Plant Services	2540	140,858	32,090	63,902	32,868	1,918,722	0	0	0	2,188,440	6,062,154
338	<b>Total Support Services - Business</b>	<b>2500</b>	<b>292,106</b>	<b>111,010</b>	<b>315,592</b>	<b>36,019</b>	<b>2,538,522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,293,249</b>	<b>6,802,349</b>
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
340	<b>Total Support Services</b>	<b>2000</b>	<b>292,106</b>	<b>111,010</b>	<b>315,592</b>	<b>36,019</b>	<b>2,538,522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,293,249</b>	<b>6,802,349</b>
341	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>											
342	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
343	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0	0
344	<b>DEBT SERVICES (FP&amp;S)</b>											
345	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
346	Tax Anticipation Warrants	5110						0			0	0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
349	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300						0			0	0
350	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
352	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
353	<b>Total Disbursements/Expenditures</b>		292,106	111,010	315,592	36,019	2,538,522	0	0	0	3,293,249	6,802,349
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,896,994)	



**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	<b>District's Accounting Basis is ACCRUAL</b>		---RECEIPTS---	DISBURSEMENTS								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	<b>ARRA Revenue Source Code</b>	<b>Acct #</b>	<b>ARRA Receipts</b>	<b>Salaries</b>	<b>Employee Benefits</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>	<b>Capital Outlay</b>	<b>Other</b>	<b>Non-Capitalized Equipment</b>	<b>Termination Benefits</b>	<b>Total Expenditures</b>
4	<b>Beginning Balance July 1, 2012</b>		0									
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	0									0
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	0									0
12	ARRA - IDEA Part B Flow Through	4857	0									0
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	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	114,337	79,332	35,005							114,337
34	<b>Total ARRA Programs</b>		114,337	79,332	35,005	0	0	0	0	0		114,337
35	<b>Ending Balance June 30, 2013</b>		0									
36	<p><b>1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 &amp; 4870, line 23 used for the following non-allowable purposes:</b></p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p> <p><b>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:</b> _____</p>											
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												
47												
48												
49												
50												
51												
52												
53												
54												
55												
56												

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b>	<b>Taxes Received 7-1-12 Thru 6-30-13 (from 2011 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2012 Levy)</b>	<b>Taxes Received (from 2011 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2012 Levy)</b>	<b>Estimated Taxes Due (from the 2012 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	44,222,668	4,140,958	40,081,710	77,552,400	73,411,442
5	Operations & Maintenance	6,886,750	942,695	5,944,055	17,654,971	16,712,276
6	Debt Services **	6,925,146	810,761	6,114,385	15,183,275	14,372,514
7	Transportation	4,506,684	621,678	3,885,006	11,642,865	11,021,187
8	Municipal Retirement	500,426	138,511	361,915	2,594,104	2,455,593
9	Capital Improvements	0	0	0	0	0
10	Working Cash	602,353	62,850	539,503	1,176,998	1,114,148
11	Tort Immunity	3,864,488	367,701	3,496,787	6,876,023	6,508,322
12	Fire Prevention & Safety	635,843	67,246	568,597	1,259,388	1,192,142
13	Leasing Levy	0	0	0	0	0
14	Special Education	8,972,856	1,005,544	7,967,312	18,831,969	17,826,425
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	2,070,722	249,931	1,820,791	4,672,682	4,422,751
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	<b>Totals</b>	<b>79,187,936</b>	<b>8,407,875</b>	<b>70,780,061</b>	<b>157,444,675</b>	<b>149,036,800</b>
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	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description	Outstanding Beginning 07/01/12	Issued 07/01/12 Through 06/30/13	Retired 07/01/12 Through 06/30/13	Outstanding Ending 06/30/13					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>				0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
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	<b>Total TAWs</b>	0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	<b>Total TANs</b>	0	0	0	0					
22	<b>TEACHERS/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>				0					
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	<b>Total GSAACs (All Funds)</b>				0					
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>				0					
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/12	Issued 7/1/12 thru 6/30/13	Any differences described and itemized	Retired 7/1/12 thru 6/30/13	Outstanding 6/30/13	Amount to be Provided for Payment on Long-Term Debt
31	Series 2000	N/A	10,000,000	4	22,141,659		1,466,667		23,608,326	22,527,980
32	Series 2001	N/A	20,850,000	3	8,575,000			1,550,000	7,025,000	6,703,527
33	Series 2002	N/A	22,000,000	5	2,965,000			2,965,000	0	
34	Series 2006	N/A	35,720,000	2	24,060,000			11,485,000	12,575,000	11,999,552
35	Series 2010	09/13/10	9,992,698	4	10,591,282		454,911		11,046,193	10,540,705
36	Series 2013 CABs	04/03/13	30,999,876	2	0	30,999,876	282,468		31,282,344	29,850,825
37	Series 2013 General Obligation Bonds	04/03/13	69,000,000	2	0	69,000,000			69,000,000	65,842,474
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			198,562,574		68,332,941	99,999,876	2,204,046	16,000,000	154,536,863	147,465,064
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 _____			
53	2. Funding Bonds			5. Tort Judgment Bonds			8. Other _____			
54	3. Refunding Bonds			6. Building Bonds			9. Other _____			

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2012</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		18,863,608				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						
10	Other Receipts (Describe & Itemize on tab "Itemization 32")					--						
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						0	18,863,608	0	0	0	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		18,863,608				
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					10, 20, 40-2360-2370						
17	<b>DEBT SERVICE</b>											
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	<b>Total Debt Services</b>								0			
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")					--						
23	<b>Total Disbursements</b>						0	18,863,608	0	0	0	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2012</b>							0	0	0	0	
25	<b>Reserved Fund Balance</b>					714						
26	<b>Unreserved Fund Balance</b>					730	0	0	0	0	0	

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
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	<b>Expenditures:</b>										
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	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <b>other</b> than Tort Immunity Fund (80).										
47											
48	<sup>b</sup> 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	<b>Schedule of Capital Outlay and Depreciation</b>											
4	<b>Description of Assets</b>	<b>Acct #</b>	<b>Cost 7-1-12</b>	<b>Add: Additions 2012-13</b>	<b>Less: Deletions 2012-13</b>	<b>Cost 6-30-13</b>	<b>Life In Years</b>	<b>Accumulated Depreciation 7-1-12</b>	<b>Add: Depreciation Allowable 2012-13</b>	<b>Less: Depreciation Deletions 2012-13</b>	<b>Accumulated Depreciation 6-30-13</b>	<b>Balance Undepreciated 6-30-13</b>
5	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
6	<b>Land</b>	<b>220</b>										
7	Non-Depreciable Land	221	6,030,017	0	44,135	5,985,882						5,985,882
8	Depreciable Land	222				0	50		0		0	0
9	<b>Buildings</b>	<b>230</b>										
10	Permanent Buildings	231	195,363,322	5,642,159	0	201,005,481	50	124,725,183	4,020,110		128,745,293	72,260,188
11	Temporary Buildings	232				0	25		0		0	0
12	Improvements Other than Buildings (Infrastructure)	240	2,945,629	4,747,522	0	7,693,151	20	1,243,891	384,658		1,628,549	6,064,602
13	<b>Capitalized Equipment</b>	<b>250</b>										
14	10 Yr Schedule	251	59,873,984	6,880,181	702,889	66,051,276	10	45,711,365	6,605,128	702,889	51,613,604	14,437,672
15	5 Yr Schedule	252				0	5		0		0	0
16	3 Yr Schedule	253				0	3		0		0	0
17	<b>Construction in Progress</b>	<b>260</b>	2,775,934	2,010,732	2,775,934	2,010,732	--					2,010,732
18	<b>Total Capital Assets</b>	<b>200</b>	266,988,886	19,280,594	3,522,958	282,746,522		171,680,439	11,009,896	702,889	181,987,446	100,759,076
19	<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0			
20	<b>Allowable Depreciation</b>								11,009,896			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L113	Total Expenditures		\$	274,303,070
9	O&M	Expenditures 15-22, L149	Total Expenditures			25,562,817
10	DS	Expenditures 15-22, L167	Total Expenditures			17,788,895
11	TR	Expenditures 15-22, L203	Total Expenditures			18,411,838
12	MR/SS	Expenditures 15-22, L287	Total Expenditures			7,031,257
13	TORT	Expenditures 15-22, L330	Total Expenditures			5,336,492
14			<b>Total Expenditures</b>		\$	<b>348,434,369</b>
15						
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
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			6,969,088
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225 Special Education Programs Pre-K			2,313,444
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			378,167
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600 Summer School Programs			720,042
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			3,057,765
53	ED	Expenditures 15-22, L101, Col K	4000 Total Payments to Other District & Govt Units			18,554,480
54	ED	Expenditures 15-22, L113, Col G	- Capital Outlay			6,101,192
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			5,417,954
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			16,000,000
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			377,578
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			26,758
68	MR/SS	Expenditures 15-22, L211, Col K	1225 Special Education Programs - Pre-K			84,625
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			11,928
71	MR/SS	Expenditures 15-22, L217, Col K	1600 Summer School Programs			13,014
72	MR/SS	Expenditures 15-22, L273, Col K	3000 Community Services			13,714
73	MR/SS	Expenditures 15-22, L277, Col K	4000 Total Payments to Other Dist & Govt Units			0
74						
75			<b>Total Deductions</b>		\$	<b>60,039,749</b>
76			<b>Total Operating Expenses (Regular K-12)</b>			<b>288,394,620</b>
77			<b>9 Mo ADA (See the General State Aid Claim for 2012-2013 (ISBE 54-33, L12)</b>			<b>25,644.78</b>
78			<b>Estimated OEPP *</b>		\$	<b>11,245.74</b>
79						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
80	<b>PER CAPITA TUITION CHARGE</b>					
81						
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
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)		412
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		1,488,737
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		147,362
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		682,869
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		16,035,670
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		62,280
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		1,025,229
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		250,225
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		44,804
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		15,740,258
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		221,091
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		729,222
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		9,693,014
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		18,812,934
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		2,053,403
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		6,965,983
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		746,101
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments within range of C231 thru J258	4800	Total ARRA Program Adjustments		114,337
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
162	ED,O&M,MR/SS	Revenues 9-14, L261, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
163	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4905	Emergency Immigrant Assistance		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4909	Title III - English Language Acquisition		521,334
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4910	Learn & Serve America		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4920	McKinney Education for Homeless Children		57,238
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4932	Title II - Teacher Quality		1,370,185
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4960	Federal Charter Schools		0
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		790,955
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		2,201,384
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,208,637
173						
174				<b>Total Allowance for PCTC Computation</b>	<b>\$</b>	<b>80,963,664</b>
175				<b>Net Operating Expense for PCTC Computation</b>		<b>207,430,956</b>
176				<b>Total Depreciation Allowance (from page 27, Col I)</b>		<b>11,009,896</b>
177				<b>Total Allowance for PCTC Computation</b>		<b>218,440,852</b>
178				<b>9 Mo ADA</b>		<b>25,644.78</b>
179				<b>Total Estimated PCTC *</b>	<b>\$</b>	<b>8,517.95</b>
180						
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					

## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>					6,699,798		
11	Value of Commodities Received for Fiscal Year 2013 <i>(Include the value of commodities when determining if an A-133 is required).</i>					766,424		
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	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		165,145,129		165,145,129		
20	<b>Support Services:</b>							
21	Pupil	2100		20,446,944		20,446,944		
22	Instructional Staff	2200		13,361,441		13,361,441		
23	General Admin.	2300		13,471,776		13,471,776		
24	School Admin	2400		15,570,980		15,570,980		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	1,683,688	0	1,683,688	0		
28	Oper. & Maint. Plant Services	2540		20,526,375	20,526,375	0		
29	Pupil Transportation	2550		20,606,541		20,606,541		
30	Food Services	2560		5,787,176		5,787,176		
31	Internal Services	2570	848,628	0	848,628	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		2,904,003		2,904,003		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		202,855		202,855		
35	Information Services	2630		666,643		666,643		
36	Staff Services	2640	2,303,663	0	2,303,663	0		
37	Data Processing Services	2660	4,240,517	0	4,240,517	0		
38	<b>Other:</b>	2900		2,567,681		2,567,681		
39	<b>Community Services</b>	3000		3,071,479		3,071,479		
40	<b>Total</b>			9,076,496	284,329,023	29,602,871	263,802,648	
41				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
42				Total Indirect Costs:	9,076,496	Total Indirect costs:	29,602,871	
43				Total Direct Costs:	284,329,023	Total Direct Costs:	263,802,648	
44				=	3.19%	=	11.22%	
45								



	A	B	C	D	E
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>				
2	<b>School Code, Section 17-1.1 (Public Act 97-0357)</b>				
3	<b>Fiscal Year Ending June 30, 2013</b>				
4					
5	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: <a href="http://www.isbe.net/sfms/afr/afr.htm">http://www.isbe.net/sfms/afr/afr.htm</a>.</i>				
6	Rockford Public Schools, District				
7	4101205025				
8	<input type="checkbox"/> <i>Check if the schedule is not applicable.</i>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget				
10	<b>Service or Function (Check all that apply)</b>			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning				
12	Custodial Services	X	X	X	GCA Custodial Services
13	Educational Shared Programs		X	X	Head Start/City of Rockford, Ombudsman
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services	X	X	X	Grass cutting/snow plowing services
19	Insurance	X	X	X	CLIC
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives	X	X	X	NIA
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services	X	X	X	Kirtley
30	Transportation	X	X	X	Septran
31	Vocational Education Cooperatives	X	X	X	Career Education Associates of North Central Illinois
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
36					
37					
38					
40	<u>Additional space for Column (E) - Name of LEA :</u>				
41					
42					
43					
44					

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

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

(Section 17-1.5 of the School Code)

School District Name: Rockford Public Schools, District 205RCDT Number: 4-101-2050-25

Description	Funct. No.	Actual Expenditures, Fiscal Year 2013			Budgeted Expenditures, Fiscal Year 2014		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	5,231,637		5,231,637	4,852,722		4,852,722
2. Special Area Administration Services	2330	1,489,438		1,489,438	1,224,990		1,224,990
3. Other Support Services - School Administration	2490	201,171		201,171	164,677		164,677
4. Direction of Business Support Services	2510	0	0	0	0	0	0
5. Internal Services	2570	842,913		842,913	762,191		762,191
6. Direction of Central Support Services	2610	2,874,766		2,874,766	2,988,090		2,988,090
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		10,639,925	0	10,639,925	9,992,670	0	9,992,670
<b>9. Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)</b>							-6%

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2013" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2013.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2014" 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.**

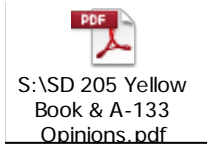
- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to 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 16, 2013 to ensure inclusion in the Fall 2013 report, postmarked by January 17, 2014 to ensure inclusion in the Spring 2014 report, or postmarked by August 15, 2014 to ensure inclusion in the Fall 2014 report. Information on the waiver process can be found at [www.isbe.net/isbewaivers/default.htm](http://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.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> 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.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> 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.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> 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.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> 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).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)



**Instructions to insert word doc or pdf files:**

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

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

	A	B	C	D	E	F	G	H
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b>							
2	New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)							
3	<p><i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2013 annual budget to be amended to include a "deficit reduction plan" and narrative.</i></p>							
4	<p><i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i></p>							
5	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b>							
	(All AFR pages must be completed to generate the following calculation)							
6		<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>		
7	<b>Direct Revenues</b>	279,232,037	25,538,213	26,184,477	1,685,872	332,640,599		
8	<b>Direct Expenditures</b>	274,303,070	25,562,817	18,411,838		318,277,725		
9	<b>Difference</b>	4,928,967	(24,604)	7,772,639	1,685,872	<b>14,362,874</b>		
10	<b>Fund Balance - June 30, 2013</b>	93,893,647	(8,330,022)	9,361,820	28,510,266	<b>123,435,711</b>		
11	<p><b>Balanced - no deficit reduction plan is required.</b></p>							
12								
13								
14								

## 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
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The A-133 related documents must be completed and attached.</b>	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
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
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
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
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
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.	ERROR!
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
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
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.	ERROR!
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
<b>8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
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
<b>9. Page 7 &amp; 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).</b>	
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
<b>10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	ENTRY IS REQUIRED!
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998 must be entered	OK
<b>12. Page 28: The 9 Month ADA must be entered on Line 77.</b>	OK
<b>13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>14. Page 31: SHARED OUTSOURCED SERVICES, Completed.</b>	OK

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2013**

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

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

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

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

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



**Rockford Public Schools, District 205**  
**04-101-2050-25**  
**A-133 SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

1. **Signed** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language** as mandated in SAS 115/SAS 117 and other pronouncements.
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.  
- For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).  
Programs funded through ARRA are identified separately in SEFA
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.  
- Verify or reconcile on reconciliation worksheet.
6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (IND COST INFO 30) on Line 12. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299.  
Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs  
- Program name includes "ARRA - " prefix  
- Correct ARRA CFDA and ISBE program numbers are listed
9. All prior year's projects are included and reconciled to final FRIS report amounts.  
- Including receipt/revenue and expenditure/disbursement amounts.
10. All current year's projects are included and reconciled to most recent FRIS report filed.  
- Including revenue and expenditure/disbursement amounts.
11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):  
Project year runs from October 1 to September 30, so projects will cross fiscal year;  
This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of **COMMODITIES** has been reported on the SEFA (CFDA 10.555).  
- The value is determined from the following, with each item on a separate line:
- \* **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
Verify Non-Cash Commodities amount on ISBE web site: <http://www.isbe.net/business.htm>.
- \* **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**  
Districts should track separately through year; no specific report available from ISBE  
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: <http://www.isbe.net/business.htm>.
- \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
- The two commodity programs should be reported on separate lines on the SEFA.  
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site: <http://www.isbe.net/business.htm>.
- \* Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)  
CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA-2) have been completed.  
Including, but not limited to:
24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
- N/A 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.
- N/A 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

38. **A CORRECTIVE ACTION PLAN** has been completed for each finding.

- Including Finding number, action plan details, projected date of completion, name and title of contact person

**Rockford Public Schools, District 205**  
**04-101-2050-25**  
**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 44,911,581
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	237,090
Value of Commodities		
Indirect Cost Info 30, Line 11		766,424
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 270	Account 4992	(2,201,384)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 43,713,711</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>		
To ensure Food Commodities are not double-counted		\$ (766,424)
-----		-----
Accrual Adjustments (SEFA presented on modified cash basis)		\$ (945,443)
-----		-----
-----		-----
-----		-----
-----		-----

**ADJUSTED AFR FEDERAL REVENUES** **\$ 42,001,844**

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 42,001,844

**Adjustments to SEFA Federal Revenues:**

<u>Reason for Adjustment:</u>		
-----		-----
-----		-----
-----		-----
-----		-----

**ADJUSTED SEFA FEDERAL REVENUE:** **\$ 42,001,844**

**DIFFERENCE:** **\$ -**

**Rockford Public Schools, District 205**  
**04101205025**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2013**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/11-6/30/12 (C)	Year 7/1/12-6/30/13 (B)	Year 7/1/11-6/30/12 (E)	Year 7/1/12-6/30/13 (F)			
US DEPARTMENT OF EDUCATION									
Direct Funding:									
Impact Aid	84.041	S014B-2009-1533	2,888	3,651	2,888	3,651		6,539	
	84.041	S014B-2010-1533	1,957	1,212	1,957	1,212		3,169	
	84.041	S014B-2011-1533	8,568	1,879	8,568	1,879		10,447	
	84.041	S014B-2012-1533	10,387		10,387	0		10,387	
	84.041	S014B-2013-1533		16,917		16,917		16,917	
Subtotal Impact Aid:			23,800	23,659	23,800	23,659		47,459	
Funds for the Improvement of Education (FIE)	84.215X	U215X040296-12	0	288,244	287,248	13,644		300,892	
	84.215X	U215X040296-13		133,322		334,370	12,456	346,826	
Subtotal Funds for the Improvement of Education (FIE):			0	421,566	287,248	348,014	12,456	647,718	
Passed through Illinois Department of Human Services:									
Rehabilitation Services Vocational Rehabilitation Grant to States (STEP)	84.126	46CRD00197	23,487	18,676	26,603			26,603	
	84.126	46CRD00197		20,420		26,603		26,603	
Subtotal Rehabilitation Services Vocational Rehabilitation Grant to States (STEP):			23,487	39,096	26,603	26,603	0	53,206	
Passed through Illinois State Board of Education:									
Title I - Grants to Local Education Agencies (M)	84.010	12-4300-00	4,603,661	12,573,627	11,031,763	6,145,525		17,177,288	
	84.010	13-4300-00		5,968,008		12,582,770	1,143,579	13,726,349	
ARRA - Title I Grants to Local Education Agencies, Recovery Act (M)	84.389	11-4851-00	2,682,312		2,682,312			2,682,312	
Passed through Regional Office of Education Winnebago County:									
Title I - Grants to Local Education Agencies (M)	84.010A	12-4331-00		33,017		30,601		30,601	
	84.010A	13-4331.00		15,731				0	
Subtotal Title I - Low Income Cluster (M):			7,285,973	18,590,383	13,714,075	18,758,896	1,143,579	33,616,550	
Passed through Illinois State Board of Education:									
Twenty-First Century Community Learning Centers	84.287	12-4421-08	275,874	221,712	484,046	13,540		497,586	
	84.287	12-4421-02	164,424	180,363	341,853	2,934		344,787	
	84.287	13-4421-02		115,523		238,728	526	239,254	
	84.287	12-4421-01	376,017	448,629	720,045	104,601		824,646	
	84.287	13-4421-01		382,337		680,542		680,542	
	84.287	12-4421-21	104,794	226,166	301,633	29,327		330,960	
	84.287	13-4421-21		245,980		527,930	15,915	543,845	
	84.287	12-4421-22	94,782	225,817	300,577	20,022		320,599	
	84.287	13-4421-22		218,360		427,539	38,449	465,988	

**Rockford Public Schools, District 205**  
**04101205025**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2013**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/11-6/30/12 (C)	Year 7/1/12-6/30/13 (B)	Year 7/1/11-6/30/12 (E)	Year 7/1/12-6/30/13 (F)			
Subtotal Twenty-First Century Community Learning Centers:			1,015,891	2,264,887	2,148,154	2,045,163	54,890	4,248,207	
Special Education - Preschool Grants (M)	84.173	12-4600-00	228,840	69,455	298,295			298,295	
	84.173	13-4600-00		111,633		242,563		242,563	
Special Education - Grants to States (M)	84.027	12-4620-00	5,186,693	1,969,126	7,069,621	86,198		7,155,819	
	84.027	13-4620-00		3,944,942		6,879,788	72,630	6,952,418	
	84.027	12-4625-00	544,657	126,635	544,657	126,635		671,292	
	84.027	13-4625-00		589,086		589,086		589,086	
Subtotal Special Education (IDEA) Cluster (M):			5,960,190	6,810,877	7,912,573	7,924,270	72,630	15,909,473	
Improving Teacher Quality State Grants (M)	84.367A	12-4932-00	802,518	732,825	1,353,437	181,906		1,535,343	
	84.367A	13-4932-00		706,310		1,188,313	300,000	1,488,313	
Subtotal Improving Teacher Quality State Grants:			802,518	1,439,135	1,353,437	1,370,219	300,000	3,023,656	
English Language Acquisition Grants	84.365A	12-4909-00	324,982	235,857	439,882	120,957		560,839	
	84.365A	13-4909-00		268,502		400,377	93,000	493,377	
Subtotal English Language Acquisition Grants:			324,982	504,359	439,882	521,334	93,000	1,054,216	
ARRA - Education Jobs Fund	84.410	11-4880-01	7,102,186	7,467	7,102,186	7,467		7,109,653	
	84.410	12-4880-01		106,870		106,870		106,870	
Subtotal ARRA - Education Jobs Fund:			7,102,186	114,337	7,102,186	114,337	0	7,216,523	
Passed through Illinois Math and Science Academy:									
Twenty-First Century Community Learning Centers	84.287	N/A				8,658		8,658	
Passed through Northern Illinois University:									
NIU-IL Promoting Achievement through Literacy Skills	84.367	G4B67420	13,198	124,802	34,337	103,663		138,000	
	84.367	G4B67420		18,013		52,101		52,101	
Subtotal NIU-IL Promoting Achievement through Literacy Skills:			13,198	142,815	34,337	155,764	0	190,101	
Passed through Regional Office of Education Winnebago County:									
Education for Homeless Children and Youth	84.196A	N/A	42,020	18,976	60,996			60,996	
	84.196A	N/A		39,324		57,238		57,238	
Subtotal Education for Homeless Children and Youth			42,020	58,300	60,996	57,238	0	118,234	
Passed through Illinois Community College Board (ICCB):									
Adult Education - Basic Grants to States	84.002	12-4800-00	119,565		119,565			119,565	
	84.002	13-4800-00		130,903		109,855		109,855	
Subtotal Adult Education - Basic Grants to States:			119,565	130,903	119,565	109,855	0	229,420	



**Rockford Public Schools, District 205**  
**04101205025**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2013**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/11-6/30/12 (C)	Year 7/1/12-6/30/13 (B)	Year 7/1/11-6/30/12 (E)	Year 7/1/12-6/30/13 (F)			
Affordable Care Act MIECHV - PY12	93.505	N/A	4,300	7,207	11,507			11,507	
Affordable Care Act MIECHV - PY13	93.505	N/A		80,741		94,199		94,199	
Subtotal Affordable Care Act:			4,300	87,948	11,507	94,199	0	105,706	
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			833,265	878,903	840,472	885,154	0	1,725,626	
US DEPARTMENT OF JUSTICE									
Passed through City of Rockford:									
Secure Our Schools (SOS) - PY12	16.710		0	50,000	60,996			60,996	
TOTAL US DEPARTMENT OF JUSTICE			0	50,000	60,996	0	0	60,996	
Total Federal Awards			30,945,406	42,001,844	41,530,431	42,890,230	1,676,555	86,097,216	

**Rockford Public Schools, District 205**  
**04-101-2050-25**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2013**

**Note 1: Basis of Presentation<sup>5</sup>**

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

**Note 2: Subrecipients<sup>6</sup>**

Of the federal expenditures presented in the schedule, **Rockford Public Schools, District 205** provided federal awards to subrecipients as follows:

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

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<sup>5</sup> 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.

<sup>6</sup> Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipie information in the notes to the schedule, the information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee.



**Rockford Public Schools, District 205**  
**04-101-2050-25**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2013**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified  
 (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)        YES   X   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: Unmodified  
 (Unqualified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
84.027, 84.173, 84.391, 84.392	IDEA Cluster
84.367A	Title II - Teacher Quality
84.010, 84.389	Title I - Low Income Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$1,286,707.00

Auditee qualified as low-risk auditee?        YES   X   NO

<sup>7</sup> 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."

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

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

**Rockford Public Schools, District 205  
04-101-2050-25  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2013**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup>         N/A             2. THIS FINDING IS:      New      Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**

**4. Condition**

**5. Context<sup>12</sup>**

**6. Effect**

**7. Cause**

**8. Recommendation**

**9. Management's response<sup>13</sup>**

**For ISBE Review**

Date: \_\_\_\_\_ Resolution Criteria Code Number \_\_\_\_\_

Initials: \_\_\_\_\_ Disposition of Questioned Costs Code Letter \_\_\_\_\_

<sup>11</sup> 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.

<sup>12</sup> 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.

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

**Rockford Public Schools, District 205**  
**04-101-2050-25**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2013**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup> 2013-001 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.: 13-4600-00, 13-4620-00, 13-4625-00 5. CFDA No.: 84.027, 84.173

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

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

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

**9. Condition<sup>15</sup>**

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

**10. Questioned Costs<sup>16</sup>**

There are no questioned costs.

**11. Context<sup>17</sup>**

Of the 22 employees selected for testing, 7 employees were subject to the time and effort reporting process.

**12. Effect**

Employees could be inappropriately charged to the federal award despite allocating a portion of time to unallowable costs.

**13. Cause**

Time and effort certification forms are automatically generated in the District's payroll system. Forms are generated based upon the accounts budgeted for the employee's salary. Forms are required to be completed with each payroll, quarterly, or not at all depending on where and how the employee's salary is charged. If the form is not returned on time, a second notification is sent out to the employee. If the District still does not receive the form, a notification is sent to the employee's supervisor. In January 2013, system upgrades resulted in time and effort reports not being generated automatically as intended. The District ceased all time and effort certifications due to the system malfunction and did not resume prior to the end of the fiscal year.

**14. Recommendation**

We recommend that the District take steps to correct the system malfunction. Until such time as the system is operating properly, an alternative procedure should be put into place to satisfy the federal requirements.

**15. Management's response<sup>18</sup>**

See corrective action plan.

**For ISBE Review**

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

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding.

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

<sup>17</sup> See footnote 12.

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

**Rockford Public Schools, District 205**  
**04-101-2050-25**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2013**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup> 2013-002 2. THIS FINDING IS:  New  Repeat from Prior year?  
 Year originally reported? 2010

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

4. Project No.: 13-4932-00 5. CFDA No.: 84.367A

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

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

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

**9. Condition<sup>15</sup>**

Time and effort certification forms were not properly filed for employees being charged to the Teacher Quality grant.

**10. Questioned Costs<sup>16</sup>**

There are no questioned costs.

**11. Context<sup>17</sup>**

Of the 33 employees selected for testing, 5 employees were subject to the time and effort reporting process.

**12. Effect**

Employees could be inappropriately charged to the federal award despite allocating a portion of time to unallowable costs.

**13. Cause**

Time and effort certification forms are automatically generated in the District's payroll system. Forms are generated based upon the accounts budgeted for the employee's salary. Forms are required to be completed with each payroll, quarterly, or not at all depending on where and how the employee's salary is charged. If the form is not returned on time, a second notification is sent out to the employee. If the District still does not receive the form, a notification is sent to the employee's supervisor. In January 2013, system upgrades resulted in time and effort reports not being generated automatically as intended. The District ceased all time and effort certifications due to the system malfunction and did not resume prior to the end of the fiscal year.

**14. Recommendation**

We recommend that the District take steps to correct the system malfunction. Until such time as the system is operating properly, an alternative procedure should be put into place to satisfy the federal requirements.

**15. Management's response<sup>18</sup>**

See corrective action plan.

**For ISBE Review**

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

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding.

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

<sup>17</sup> See footnote 12.

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

**Rockford Public Schools, District 205**  
**04-101-2050-25**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2013**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup> 2013-003 2. THIS FINDING IS:  New  Repeat from Prior year?  
 Year originally reported? 2010

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

4. Project No.: 13-4300-00 5. CFDA No.: 84.010

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

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

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

**9. Condition<sup>15</sup>**

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

**10. Questioned Costs<sup>16</sup>**

There are no questioned costs.

**11. Context<sup>17</sup>**

Of the 17 employees selected for testing, 7 employees were subject to the time and effort reporting process.

**12. Effect**

Employees could be inappropriately charged to the federal award despite allocating a portion of time to unallowable costs.

**13. Cause**

Time and effort certification forms are automatically generated in the District's payroll system. Forms are generated based upon the accounts budgeted for the employee's salary. Forms are required to be completed with each payroll, quarterly, or not at all depending on where and how the employee's salary is charged. If the form is not returned on time, a second notification is sent out to the employee. If the District still does not receive the form, a notification is sent to the employee's supervisor. In January 2013, system upgrades resulted in time and effort reports not being generated automatically as intended. The District ceased all time and effort certifications due to the system malfunction and did not resume prior to the end of the fiscal year.

**14. Recommendation**

We recommend that the District take steps to correct the system malfunction. Until such time as the system is operating properly, an alternative procedure should be put into place to satisfy the federal requirements.

**15. Management's response<sup>18</sup>**

See corrective action plan.

**For ISBE Review**

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

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding.

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

<sup>17</sup> See footnote 12.

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

**Rockford Public Schools, District 205**  
**04-101-2050-25**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2013**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
12-02	Time and effort certification forms were not properly filed for employees being charged to the IDEA cluster.	This finding will be repeated in the current year. See 2013-001.
12-03	Time and effort certification forms were not properly filed for employees being charged to the Teacher Quality grant.	This finding will be repeated in the current year. See 2013-002.
12-04	Time and effort certification forms were not properly filed for employees being charged to the Title I grant.	This finding will be repeated in the current year. See 2013-003.

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

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

<sup>20</sup> Current Status should include one of the following:

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

**Rockford Public Schools, District 205**  
**04-101-2050-25**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2013**

**Corrective Action Plan**

Finding No.: 2013-001

Condition:

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

Plan:

The District has developed a Time & Effort report that will be provided to all applicable employees with each payroll cycle. Controls have been put in place to ensure that all reports are reviewed, signed by employee and supervisor and maintained in an electronic file in the Innovation and Improvement Department.

Anticipated Date of Completion: 6/30/2014

Name of Contact Person: Pete Keffer, Director of Finance

Management Response: N/A

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

**Rockford Public Schools, District 205**  
**04-101-2050-25**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2013**

**Corrective Action Plan**

Finding No.: 2013-002

Condition:

Time and effort certification forms were not properly filed for employees being charged to the Teacher Quality grant.

Plan:

The District has developed a Time & Effort report that will be provided to all applicable employees with each payroll cycle. Controls have been put in place to ensure that all reports are reviewed, signed by employee and supervisor and maintained in an electronic file in the Innovation and Improvement Department.

Anticipated Date of Completion: 6/30/2014

Name of Contact Person: Pete Keffer, Director of Finance

Management Response: N/A

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



**Rockford Public Schools, District 205**  
**04-101-2050-25**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2013**

**Corrective Action Plan**

Finding No.: 2013-003

Condition:

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

Plan:

The District has developed a Time & Effort report that will be provided to all applicable employees with each payroll cycle. Controls have been put in place to ensure that all reports are reviewed, signed by employee and supervisor and maintained in an electronic file in the Innovation and Improvement Department.

Anticipated Date of Completion: 6/30/2014

Name of Contact Person: Pete Keffer, Director of Finance

Management Response: N/A

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