



6815 Weaver Rd., Suite 100
Rockford, Illinois 61114

815.282.6565 // www.sikich.com

Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Rockford Public School District #205
Rockford, Illinois

Report on the Financial Statements

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Rockford Public Schools, District #205 (the District) as of and for the year ended June 30, 2015, and the related notes to financial statements which collectively comprise the District's basic financial statements. The basic financial statements have been audited; however, they are not presented as part of this Annual Financial Report form. The basic financial statements should be read in conjunction with the following auditor's opinion. Our opinion reads as follows:

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of these financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Rockford Public Schools, District #205, as of June 30, 2015, and the respective changes in financial position and where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

The District adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which established standards for measuring and recognizing liabilities, deferred inflows and outflows of resources, and expenses; and modified certain disclosures in the notes to financial statements and the required supplementary information. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and other required supplementary information identified in the accompanying table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, supplementary information and statistical section as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the

underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we also issued a report dated November 11, 2015, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

Our audit was made for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying regulatory-based financial statements, as listed in the table of contents of this Annual Financial Report form, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the District. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information, except for the financial profile, estimated financial profile summary, schedule of ad valorem tax receipts, schedules of short-term and long-term debt, schedule of restricted local tax levies and selected revenue sources, schedule of tort immunity expenditures, schedule of capital outlay and depreciation, estimated operating expense per pupil, estimated indirect cost rate for federal programs, report on shared services or outsourcing, administrative cost worksheet, itemization schedules and deficit AFR summary information, which were not audited, has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Purpose of this Report

This purpose of this report is intended solely to meet the reporting requirements of the Illinois State Board of Education Accordingly, this report is not suitable for any other purpose.

Sikich UP

Due to ROE on October 15th
Due to ISBE on November 15th
SD/JA15

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, 2015

☒ School District
☐ Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: 04-101-2050-25	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: Sikich LLP
County Name: Winnebago		Name of Audit Manager: Carla D. Paschal
Name of School District/Joint Agreement: Rockford Public Schools, District 205		Address: 6815 Weaver Road, Suite 100
Address: 501 7th Street		City: Rockford State: IL Zip Code: 61114
City: Rockford, IL 61104		Phone Number: 815-282-6565 Fax Number: 815-282-6666
Email Address:		IL License Number: 065-039494 Expiration Date: 9/30/2018
Zip Code: 61104		Email Address: Cpaschal@Sikich.com
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<u>A-133 Single Audit Status:</u> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal awards findings issued?	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Dr. Ehren Jarrett	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print): Dr. Lori Fanullo
Email Address: ehren.jarrett@rps205.com	Email Address:	Email Address:
Telephone: 815-966-3101 Fax Number:	Telephone: Fax Number:	Telephone: 815-636-3060 Fax Number: 815-636-3069
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 (05/15)

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]*
- ☐ 14. **At least one of the following forms was filed with ISBE late: The FY14 AFR (ISBE FORM 50-35), FY14 Annual Statement of Affairs (ISBE Form 50-37) and FY15 Budget (ISBE FORM 50-36). Explain in the comments box below.**
ISBE rules pursuant to Sections 3-15.1, 10-17, and 17-1 of the School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]

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

- ☐ 15. 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]*
- ☐ 16. 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.
- ☐ 17. 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]*
- ☐ 18. 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

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☒ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- ☐ 21. 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.
- ☒ 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000)
- ☐ 23. 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 FY2014, 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.

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

Date: 8/31/2015

25. 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
Deferred Revenues (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	1,377,867	2,449,414	840,826	683,767	930,524	6,282,398
Total						6,282,398

* 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:**Sikich 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

11/13/2015

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M															
1	FINANCIAL PROFILE INFORMATION																											
2																												
3	<i>Required to be completed for School Districts only.</i>																											
4																												
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																											
6																												
7	Tax Year 2014 Equalized Assessed Valuation (EAV): 2,016,186,062																											
8																												
9	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Educational</td> <td style="text-align: center;">Operations & Maintenance</td> <td style="text-align: center;">Transportation</td> <td style="text-align: center;">Combined Total</td> <td style="text-align: center;">Working Cash</td> </tr> <tr> <td>Rate(s): 0.040000</td> <td>0.007500</td> <td>0.007732</td> <td>0.055230</td> <td>0.000500</td> </tr> </table>													Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash	Rate(s): 0.040000	0.007500	0.007732	0.055230	0.000500					
Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash																								
Rate(s): 0.040000	0.007500	0.007732	0.055230	0.000500																								
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11																												
12																												
13	B. Results of Operations *																											
14																												
15	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Receipts/Revenues</td> <td style="text-align: center;">Disbursements/ Expenditures</td> <td style="text-align: center;">Excess/ (Deficiency)</td> <td style="text-align: center;">Fund Balance</td> </tr> <tr> <td>335,678,319</td> <td>330,984,706</td> <td>4,693,613</td> <td>98,073,417</td> </tr> </table>													Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance	335,678,319	330,984,706	4,693,613	98,073,417							
Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance																									
335,678,319	330,984,706	4,693,613	98,073,417																									
16																												
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																											
18																												
19																												
20	C. Short-Term Debt **																											
21	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">CPPRT Notes</td> <td style="text-align: center;">TAWs</td> <td style="text-align: center;">TANs</td> <td style="text-align: center;">TO/EMP. Orders</td> <td style="text-align: center;">GSA Certificates</td> </tr> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td colspan="5">Other 0 = Total 0</td> </tr> </table>													CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates	0	0	0	0	0	Other 0 = Total 0				
CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates																								
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22																												
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25	** The numbers shown are the sum of entries on page 25.																											
26																												
27																												
28	D. Long-Term Debt																											
29	Check the applicable box for long-term debt allowance by type of district.																											
30																												
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts, 278,233,677																											
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)																											
37	Outstanding:.....																											
38	<table border="1" style="width: 100%;"> <tr> <td style="width: 10%;">Acct</td> <td></td> </tr> <tr> <td>511</td> <td>194,939,250</td> </tr> </table>													Acct		511	194,939,250											
Acct																												
511	194,939,250																											
39																												
40	E. Material Impact on Financial Position																											
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																											
42	Attach sheets as needed explaining each item checked.																											
43																												
44	<input type="checkbox"/> Pending Litigation																											
45	<input type="checkbox"/> Material Decrease in EAV																											
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment																											
47	<input type="checkbox"/> Adverse Arbitration Ruling																											
48	<input type="checkbox"/> Passage of Referendum																											
49	<input type="checkbox"/> Taxes Filed Under Protest																											
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																											
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)																											
52																												
53	Comments:																											
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ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
www.isbe.net/sfms/p/profile.htm

District Name:	Rockford Public Schools, District 205
District Code:	04-101-2050-25
County Name:	Winnebago

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	98,073,417.00	0.292	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	335,678,319.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			

2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	330,984,706.00	0.986	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	335,678,319.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40

3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	112,804,955.00	122.69	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	919,401.96		Value	0.30

4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	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	94,650,862.77		Value	0.40

5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	2
Long-Term Debt Outstanding (P3, Cell H37)		194,939,250.00	29.93	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		278,233,676.56		Value	0.20

Total Profile Score: 3.70 *

Estimated 2016 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, 2015

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		66,554,974		9,330,563	14,846,985	3,289,595	107,215,401	31,402,996	12,669,750	22,112,802
5	Investments	120									
6	Taxes Receivable	130	45,193,025	7,061,364	6,313,702	7,279,848	3,071,207		470,752	3,013,709	941,504
7	Interfund Receivables	140	8,801,431			0					
8	Intergovernmental Accounts Receivable	150	18,091,266	499,034		3,290,240					
9	Other Receivables	160	962,272	965		4,257		12,308	464,947	24,225	19,887
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		139,602,968	7,561,363	15,644,265	25,421,330	6,360,802	107,227,709	32,338,695	15,707,684	23,074,193
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410		8,801,431							
26	Intergovernmental Accounts Payable	420		0							
27	Other Payables	430	15,182,427	1,672,198		579,848	619,746	7,772,146	1,265,568	922,682	1,458,811
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	14,121,185	152,218		200,193				11,883	13,232
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	49,175,144	7,485,091	13,385,339	7,716,630	3,255,516	0	499,006	3,103,818	998,012
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		78,478,756	18,110,938	13,385,339	8,496,671	3,875,262	7,772,146	1,764,574	4,038,383	2,470,055
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0		2,258,926	16,924,659	2,485,540	99,455,563	30,574,121	11,669,301	20,604,138
39	Unreserved Fund Balance	730	61,124,212	(10,549,575)							
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		139,602,968	7,561,363	15,644,265	25,421,330	6,360,802	107,227,709	32,338,695	15,707,684	23,074,193

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2015

	A	B	L	M	N
1				Account Groups	
2	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		6,660,620	
17	Building & Building Improvements	230		125,453,144	
18	Site Improvements & Infrastructure	240		20,928,369	
19	Capitalized Equipment	250		41,386,806	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			2,258,926
22	Amount to be Provided for Payment on Long-Term Debt	350			192,680,324
23	Total Capital Assets			194,428,939	194,939,250
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			194,939,250
37	Total Long-Term Liabilities				194,939,250
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			194,428,939	
41	Total Liabilities and Fund Balance		0	194,428,939	194,939,250

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, 2015

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	Local Sources	1000	118,568,879	24,324,044	11,336,620	12,837,529	7,230,375	3,556,884	1,162,192	6,372,771	1,985,272
5	Flow-Through Receipts/Revenues from One District to Another District	2000	146,437	0		0	0				
6	State Sources	3000	122,921,261	499,034	0	13,416,855	0	0	0	0	22,450
7	Federal Sources	4000	41,802,088	0	0	0	0	500,000	0	0	0
8	Total Direct Receipts/Revenues		283,438,665	24,823,078	11,336,620	26,254,384	7,230,375	4,056,884	1,162,192	6,372,771	2,007,722
9	Receipts/Revenues for "On Behalf" Payments ²	3998	76,996,211								
10	Total Receipts/Revenues		360,434,876	24,823,078	11,336,620	26,254,384	7,230,375	4,056,884	1,162,192	6,372,771	2,007,722
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	184,073,591				2,653,451				
13	Support Services	2000	83,396,009	26,216,257		22,279,594	5,141,648	45,863,223		6,648,904	4,089,044
14	Community Services	3000	2,910,653	0		0	36,073				
15	Payments to Other Districts & Governmental Units	4000	12,108,602	0	0	0	0	0			0
16	Debt Service	5000	0	0	14,315,000	0	0			0	0
17	Total Direct Disbursements/Expenditures		282,488,855	26,216,257	14,315,000	22,279,594	7,831,172	45,863,223		6,648,904	4,089,044
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	76,996,211	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		359,485,066	26,216,257	14,315,000	22,279,594	7,831,172	45,863,223		6,648,904	4,089,044
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		949,810	(1,393,179)	(2,978,380)	3,974,790	(600,797)	(41,806,339)	1,162,192	(276,133)	(2,081,322)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120	0	233,018							
27	Transfer Among Funds	7130	0	283,277		0					
28	Transfer of Interest	7140		0							
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210						38,996,576			19,999,788
34	Premium on Bonds Sold	7220			518,076			273,473			140,253
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300	10,415			36,861					
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990	84,302								
44	Total Other Sources of Funds		94,717	516,295	518,076	36,861	0	39,270,049	0	0	20,140,041
45	OTHER USES OF FUNDS (8000)										

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, 2015

	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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							233,018		
49	Transfer Among Funds	8130	238,762			44,515					
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									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									
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									
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									
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									
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									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990	0								
76	Total Other Uses of Funds		238,762	0	0	44,515	0	0	233,018	0	0
77	Total Other Sources/Uses of Funds		(144,045)	516,295	518,076	(7,654)	0	39,270,049	(233,018)	0	20,140,041
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		805,765	(876,884)	(2,460,304)	3,967,136	(600,797)	(2,536,290)	929,174	(276,133)	18,058,719
79	Fund Balances - July 1, 2014		60,318,447	(9,672,691)	4,719,230	12,957,523	3,086,337	101,991,853	29,644,947	11,945,434	2,545,419
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2015		61,124,212	(10,549,575)	2,258,926	16,924,659	2,485,540	99,455,563	30,574,121	11,669,301	20,604,138

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2015**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		83,263,498	15,607,075	11,283,184	12,655,697	1,838,080		1,041,288	6,261,044	1,961,029
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	16,673,854				3,707,662				
8	FICA/Medicare Only Purposes Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		99,937,352	15,607,075	11,283,184	12,655,697	5,545,742	0	1,041,288	6,261,044	1,961,029
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	12,427,760	6,675,260			1,652,619	3,069,151			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		12,427,760	6,675,260	0	0	1,652,619	3,069,151	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	374,138								
21	Regular - Tuition from Other Districts (In State)	1312	336,231								
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	57,074								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	2,128,943								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351	57,092								
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		2,953,478								
41	TRANSPORTATION FEES										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413				43,429					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2015**

	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
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					43,429					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	238,642		53,436	55,946	32,014	194,733	120,904	58,521	24,243
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		238,642	0	53,436	55,946	32,014	194,733	120,904	58,521	24,243
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612	33,634								
71	Sales to Pupils - A la Carte	1613	505,471								
72	Sales to Pupils - Other (Describe & Itemize)	1614	794,131								
73	Sales to Adults	1620	16,885								
74	Other Food Service (Describe & Itemize)	1690	16,694								
75	Total Food Service		1,366,815								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	47,999								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		47,999	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811									
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		0								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		768,475							
96	Contributions and Donations from Private Sources	1920	30,346								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	306,402	2,250							
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	43,070								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2015**

	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
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	114,523								
107	Other Local Revenues (Describe & Itemize)	1999	1,102,492	1,270,984		82,457		293,000		53,206	
108	Total Other Revenue from Local Sources		1,596,833	2,041,709	0	82,457	0	293,000	0	53,206	0
109	Total Receipts/Revenues from Local Sources	1000	118,568,879	24,324,044	11,336,620	12,837,529	7,230,375	3,556,884	1,162,192	6,372,771	1,985,272
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	19,088								
112	Flow-through Revenue from Federal Sources	2200	127,349								
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	146,437	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid- Sec. 18-8.05	3001	95,623,462								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		95,623,462	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	2,833,431								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	3,809,790								
126	Special Education - Personnel	3110	5,632,346								
127	Special Education - Orphanage - Individual	3120	1,286,546								
128	Special Education - Orphanage - Summer Individual	3130	104,961								
129	Special Education - Summer School	3145	156,419								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		13,823,493	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	51,866								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		51,866	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	887,868								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		887,868				0				
145	State Free Lunch & Breakfast	3360	92,213								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	204,018								
148	Adult Ed (from ICCB)	3410	738,849								
149	Adult Ed - Other (Describe & Itemize)	3499									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2015**

	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
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				9,966,066					
152	Transportation - Special Education	3510				3,450,789					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		13,416,855	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	205,655								
158	Early Childhood - Block Grant	3705	8,632,581								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,661,256	499,034						0	22,450
172	Total Restricted Grants-In-Aid		27,297,799	499,034	0	13,416,855	0	0	0	0	22,450
173	Total Receipts from State Sources	3000	122,921,261	499,034	0	13,416,855	0	0	0	0	22,450
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
176	Federal Impact Aid	4001	23,866								
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		23,866	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - District Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	8,223,215								
195	Special Milk Program	4215									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2015**

	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
196	School Breakfast Program	4220	1,814,979								
197	Summer Food Service Program	4225	229,659								
198	Child Adult Care Food Program	4226	6,413								
199	Fresh Fruits & Vegetables	4240	30,296								
200	Food Service - Other (Describe & Itemize)	4299	831,335								
201	Total Food Service		11,135,897				0				
202	TITLE I										
203	Title I - Low Income	4300	14,930,727								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399	72,337								
211	Total Title I		15,003,064	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421	858,917								
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		858,917	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	272,909								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	7,860,564								
221	Fed - Spec Education - IDEA - Room & Board	4625	620,764								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		8,754,237	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	108,416								
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2015**

	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
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	419,504								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920	36,131								
267	Title II - Eisenhower Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	1,520,468								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	1,167,760								
271	Medicaid Matching Funds - Fee-for-Service Program	4992	2,399,064								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	374,764					500,000			
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		41,778,222	0	0	0	0	500,000		0	0
274	Total Receipts/Revenues from Federal Sources	4000	41,802,088	0	0	0	0	500,000	0	0	0
275	Total Direct Receipts/Revenues		283,438,665	24,823,078	11,336,620	26,254,384	7,230,375	4,056,884	1,162,192	6,372,771	2,007,722

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	64,061,029	24,007,759	837,498	4,200,400	154,210	143,030	226,319		93,630,245	96,362,398
6	Tuition Payment to Charter Schools	1115									0	10,303,312
7	Pre-K Programs	1125	4,873,116	2,330,627	98,840	186,545	10,645				7,499,773	7,379,193
8	Special Education Programs (Functions 1200-1220)	1200	23,212,779	10,656,971	108,720	144,023	42,496	3,805	7,041,770		41,210,564	45,148,007
9	Special Education Programs Pre-K	1225	1,554,978	720,210	4,644	7,205					2,287,037	2,640,121
10	Remedial and Supplemental Programs K-12	1250	3,801,397	2,014,427	202,340	1,518,308	2,035,637				9,572,109	4,016,155
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300	290,698	99,765	3,436	942					394,841	161,100
13	CTE Programs	1400	2,671,507	941,858	138,828	611,137		71,371			4,434,701	3,374,372
14	Interscholastic Programs	1500	1,447,021	313,284	227,605	101,529	6,906	85,566			2,181,911	3,039,368
15	Summer School Programs	1600	600,514	79,238	6,270	60,352					746,374	5,537,865
16	Gifted Programs	1650	4,319,105	1,488,485	9,222	3,702	450				5,820,964	
17	Driver's Education Programs	1700	316,281	59,024	13,698	7,442	17,621				414,066	312,933
18	Bilingual Programs	1800	7,710,523	2,867,216	97,551	261,666	6,260				10,943,216	11,161,289
19	Truant Alternative & Optional Programs	1900	2,322,192	851,610	1,210,880	688		552,420			4,937,790	2,916,569
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	1,212,500
33	Total Instruction ¹⁰	1000	117,181,140	46,430,474	2,959,532	7,103,939	2,274,225	856,192	7,268,089	0	184,073,591	193,565,182
34	SUPPORT SERVICES (ED)											
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	2,378,639	807,462	773,326	9,945					3,969,372	3,616,742
37	Guidance Services	2120	4,473,693	1,524,735	27,738	19,672					6,045,838	5,837,711
38	Health Services	2130	3,083,862	1,023,953	246,734	62,073	2,330	2,500			4,421,452	4,432,856
39	Psychological Services	2140	1,569,526	464,866	348,825	113,521					2,496,738	2,112,302
40	Speech Pathology & Audiology Services	2150	2,653,681	817,629	319,499	18,657					3,809,466	4,055,832
41	Other Support Services - Pupils (Describe & Itemize)	2190	89,395	35,448	17,954	3,605					146,402	5,000
42	Total Support Services - Pupils	2100	14,248,796	4,674,093	1,734,076	227,473	2,330	2,500	0	0	20,889,268	20,060,443
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	4,779,320	1,786,257	1,919,784	202,187	185,751	3,350			8,876,649	12,401,109
45	Educational Media Services	2220	2,104,661	972,313	100,495	294,795	5,914	1,150			3,479,328	3,143,844
46	Assessment & Testing	2230	219,144	47,043	111,475	35,240	0				412,902	66,584
47	Total Support Services - Instructional Staff	2200	7,103,125	2,805,613	2,131,754	532,222	191,665	4,500	0	0	12,768,879	15,611,537
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	176,291	21,126	885,799	9,611		183,160			1,275,987	1,750,791
50	Executive Administration Services	2320	2,971,851	975,230	235,507	196,778	429,860	14,642			4,823,868	3,917,664
51	Special Area Administration Services	2330	1,248,532	457,404	48,922	12,200	2,385				1,769,443	1,703,584
52	Tort Immunity Services	2360 - 2370									0	
53	Total Support Services - General Administration	2300	4,396,674	1,453,760	1,170,228	218,589	432,245	197,802	0	0	7,869,298	7,372,039

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	11,795,250	3,626,446	38,100	63,331	467				15,523,594	16,627,363
56	Other Support Services - School Admin (Describe &	2490	169,420	50,016	0						219,436	199,533
57	Total Support Services - School Administration	2400	11,964,670	3,676,462	38,100	63,331	467	0	0	0	15,743,030	16,826,896
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	399,615	225,266	843,957	23		25,531			1,494,392	
60	Fiscal Services	2520	479,239	177,011	619,142						1,275,392	2,149,389
61	Operation & Maintenance of Plant Services	2540	73,248	11,214	138,168	268,509					491,139	213,719
62	Pupil Transportation Services	2550			1,460,606						1,460,606	
63	Food Services	2560	3,198,450	1,011,595	174,601	6,997,924	15,900	19,533	19,796		11,437,799	10,903,405
64	Internal Services	2570	589,931	144,047	132,377		12,969	765			880,089	1,060,848
65	Total Support Services - Business	2500	4,740,483	1,569,133	3,368,851	7,266,456	28,869	45,829	19,796	0	17,039,417	14,327,361
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	78,463	24,938	144,414						247,815	3,250,910
68	Planning, Research, Development, & Evaluation Services	2620	278,883	67,470	144,324	183,912					674,589	736,464
69	Information Services	2630	442,049	104,387	181,355	15,531					743,322	1,246,584
70	Staff Services	2640	1,053,718	374,115	237,399	198,548		730			1,864,510	2,302,858
71	Data Processing Services	2660	1,592,824	474,204	760,894	1,474,513	870,187				5,172,622	5,770,640
72	Total Support Services - Central	2600	3,445,937	1,045,114	1,468,386	1,872,504	870,187	730	0	0	8,702,858	13,307,456
73	Other Support Services (Describe & Itemize)	2900	191,339	107,282	82,614	296	1,728				383,259	262,454
74	Total Support Services	2000	46,091,024	15,331,457	9,994,009	10,180,871	1,527,491	251,361	19,796	0	83,396,009	87,768,186
75	COMMUNITY SERVICES (ED)	3000	1,732,655	887,928	237,230	49,225	3,615				2,910,653	2,620,009
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			3,115,407			8,993,195			12,108,602	51,000
79	Payments for Special Education Programs	4120									0	
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
84	Total Payments to Dist & Other Govt Units (In-State)	4100			3,115,407			8,993,195			12,108,602	51,000
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220									0	
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240									0	
89	Payments for Community College Programs - Tuition	4270									0	
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290									0	
92	Total Payments to Other District & Govt Units -Tuition (In State)	4200						0			0	0
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015**

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
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Dist & Govt Units (Out-of-State)	4400									0	
102	Total Payments to Other District & Govt Units	4000			3,115,407			8,993,195			12,108,602	51,000
103	DEBT SERVICES (ED)											
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditures		165,004,819	62,649,859	16,306,178	17,334,035	3,805,331	10,100,748	7,287,885	0	282,488,855	284,004,377
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										949,810	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)											
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190									0	
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530	142,224	31,270							173,494	206,122
124	Operation & Maintenance of Plant Services	2540	2,922,448	655,468	11,702,832	7,203,103	2,538,997	63,748	413,226		25,499,822	23,805,692
125	Pupil Transportation Services	2550					36,236				36,236	
126	Food Services	2560									0	
127	Total Support Services - Business	2500	3,064,672	686,738	11,702,832	7,203,103	2,575,233	63,748	413,226	0	25,709,552	24,011,814
128	Other Support Services (Describe & Itemize)	2900	391,245	115,460							506,705	
129	Total Support Services	2000	3,455,917	802,198	11,702,832	7,203,103	2,575,233	63,748	413,226	0	26,216,257	24,011,814
130	COMMUNITY SERVICES (O&M)	3000									0	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Special Education Programs	4120									0	
134	Payments for CTE Programs	4140									0	
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
136	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
137	Payments to Other Govt. Units (Out of State)	4400									0	
138	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
139	DEBT SERVICES (O&M)	5000										
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
141	Tax Anticipation Warrants	5110									0	
142	Tax Anticipation Notes	5120									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015**

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
144	State Aid Anticipation Certificates	5140									0	
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
148	Total Debt Services	5000						0			0	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
150	Total Direct Disbursements/Expenditures		3,455,917	802,198	11,702,832	7,203,103	2,575,233	63,748	413,226	0	26,216,257	24,011,814
151	Excess (Deficiency) of Receipts/Revenues/Over										(1,393,179)	
152												
153	30 - DEBT SERVICES (DS)											
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0	
155	DEBT SERVICES (DS)	5000										
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
157	Tax Anticipation Warrants	5110									0	
158	Tax Anticipation Notes	5120									0	
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
160	State Aid Anticipation Certificates	5140									0	1,507,500
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
162	Total Debt Services - Interest On Short-Term Debt	5100						0			0	1,507,500
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						3,015,000			3,015,000	12,807,500
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400						11,300,000			11,300,000	
166	Total Debt Services	5000			0			14,315,000			14,315,000	14,315,000
167	PROVISION FOR CONTINGENCIES (DS)	6000										
168	Total Disbursements/ Expenditures				0			14,315,000			14,315,000	14,315,000
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,978,380)	
170												
171	40 - TRANSPORTATION FUND (TR)											
172	SUPPORT SERVICES (TR)											
173	SUPPORT SERVICES - PUPILS											
174	Other Support Services - Pupils (Describe & Itemize)	2190	88,609								88,609	7,107
175	SUPPORT SERVICES - BUSINESS											
176	Pupil Transportation Services	2550	8,317,276	4,128,304	3,885,458	3,611,075	2,248,872				22,190,985	22,618,143
177	Other Support Services (Describe & Itemize)	2900									0	
178	Total Support Services	2000	8,405,885	4,128,304	3,885,458	3,611,075	2,248,872	0	0	0	22,279,594	22,625,250
179	COMMUNITY SERVICES (TR)	3000									0	
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
182	Payments for Regular Programs	4110									0	
183	Payments for Special Education Programs	4120									0	
184	Payments for Adult/Continuing Education Programs	4130									0	
185	Payments for CTE Programs	4140									0	
186	Payments for Community College Programs	4170									0	
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
188	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
190	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
191	DEBT SERVICES (TR)											
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
193	Tax Anticipation Warrants	5110									0	
194	Tax Anticipation Notes	5120									0	
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
196	State Aid Anticipation Certificates	5140									0	
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
198	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
200												
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
202	Total Debt Services							0			0	0
203	PROVISION FOR CONTINGENCIES (TR)	6000										
204	Total Disbursements/ Expenditures		8,405,885	4,128,304	3,885,458	3,611,075	2,248,872	0	0	0	22,279,594	22,625,250
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,974,790	
206												
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
208	INSTRUCTION (MR/SS)											
209	Regular Programs	1100		1,127,085							1,127,085	845,307
210	Pre-K Programs	1125		52,150							52,150	772,815
211	Special Education Programs (Functions 1200-1220)	1200		956,308							956,308	1,196,293
212	Special Education Programs - Pre-K	1225		84,800							84,800	120,998
213	Remedial and Supplemental Programs - K-12	1250									0	8,072
214	Remedial and Supplemental Programs - Pre-K	1275									0	0
215	Adult/Continuing Education Programs	1300		3,906							3,906	8,034
216	CTE Programs	1400		58,027							58,027	61,352
217	Interscholastic Programs	1500		82,203							82,203	175,099
218	Summer School Programs	1600		32,268							32,268	60,104
219	Gifted Programs	1650		60,280							60,280	
220	Driver's Education Programs	1700		8,129							8,129	1,819
221	Bilingual Programs	1800		113,500							113,500	150,874
222	Truants' Alternative & Optional Programs	1900		74,795							74,795	86,946
223	Total Instruction	1000		2,653,451							2,653,451	3,487,713
224	SUPPORT SERVICES (MR/SS)	2000										
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2110		35,370							35,370	62,790
227	Guidance Services	2120		112,697							112,697	106,563
228	Health Services	2130		191,527							191,527	202,367
229	Psychological Services	2140		23,927							23,927	23,258
230	Speech Pathology & Audiology Services	2150		41,570							41,570	43,869
231	Other Support Services - Pupils (Describe & Itemize)	2190		22,286							22,286	1,344
232	Total Support Services - Pupils	2100		427,377							427,377	440,191
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210		44,395							44,395	244,083
235	Educational Media Services	2220		144,005							144,005	155,076
236	Assessment & Testing	2230		9,426							9,426	8,160
237	Total Support Services - Instructional Staff	2200		197,826							197,826	407,319

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015**

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
238	SUPPORT SERVICES - GENERAL ADMINISTRATION											
239	Board of Education Services	2310		70,192							70,192	73,468
240	Executive Administration Services	2320		92,603							92,603	177,225
241	Service Area Administrative Services	2330		13,863							13,863	108,601
242	Claims Paid from Self Insurance Fund	2361									0	
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
244	Unemployment Insurance Payments	2363									0	
245	Insurance Payments (Regular or Self-Insurance)	2364									0	
246	Risk Management and Claims Services Payments	2365									0	
247	Judgment and Settlements	2366									0	
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
249	Reciprocal Insurance Payments	2368									0	
250	Legal Services	2369									0	
251	Total Support Services - General Administration	2300		176,658							176,658	359,294
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
253	Office of the Principal Services	2410		804,369							804,369	744,176
254	Other Support Services - School Administration (Describe & Itemize)	2490		2,408							2,408	2,247
255	Total Support Services - School Administration	2400		806,777							806,777	746,423
256	SUPPORT SERVICES - BUSINESS											
257	Direction of Business Support Services	2510									0	
258	Fiscal Services	2520		171,200							171,200	173,635
259	Facilities Acquisition & Construction Services	2530		38,181							38,181	31,498
260	Operation & Maintenance of Plant Services	2540		645,329							645,329	584,364
261	Pupil Transportation Services	2550		1,376,901							1,376,901	1,333,252
262	Food Services	2560		558,508							558,508	593,324
263	Internal Services	2570		185,410							185,410	137,971
264	Total Support Services - Business	2500		2,975,529							2,975,529	2,854,044
265	SUPPORT SERVICES - CENTRAL											
266	Direction of Central Support Services	2610		1,109							1,109	87,838
267	Planning, Research, Development, & Evaluation Services	2620		31,303							31,303	51,513
268	Information Services	2630		83,091							83,091	164,377
269	Staff Services	2640		154,061							154,061	213,907
270	Data Processing Services	2660		287,917							287,917	331,359
271	Total Support Services - Central	2600		557,481							557,481	848,994
272	Other Support Services (Describe & Itemize)	2900									0	37,163
273	Total Support Services	2000		5,141,648							5,141,648	5,693,428
274	COMMUNITY SERVICES (MR/SS)	3000		36,073							36,073	299,613
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
276	Payments for Special Education Programs	4120									0	
277	Payments for CTE Programs	4140									0	
278	Total Payments to Other Dist & Govt Units	4000		0							0	0
279	DEBT SERVICES (MR/SS)											
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
281	Tax Anticipation Warrants	5110									0	
282	Tax Anticipation Notes	5120									0	
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015**

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
284	State Aid Anticipation Certificates	5140									0	
285	Other (Describe & Itemize)	5150									0	
286	Total Debt Services - Interest	5000						0			0	0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
288	Total Disbursements/Expenditures			7,831,172				0			7,831,172	9,480,754
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(600,797)	
290												
291	60 - CAPITAL PROJECTS (CP)											
292	SUPPORT SERVICES (CP)											
293	SUPPORT SERVICES - BUSINESS											
294	Facilities Acquisition and Construction Services	2530			3,588,048	73,261	42,201,914				45,863,223	46,805,052
295	Other Support Services (Describe & Itemize)	2900									0	
296	Total Support Services	2000	0	0	3,588,048	73,261	42,201,914	0	0	0	45,863,223	46,805,052
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
298	PAYMENTS TO OTHER GOVT UNITS (In-State)											
299	Payments to Other Govt Units (In-State)	4100									0	
300	Payments for Special Education Programs	4120									0	
301	Payments for CTE Programs	4140									0	
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
303	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
304	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
305	Total Disbursements/ Expenditures		0	0	3,588,048	73,261	42,201,914	0	0	0	45,863,223	46,805,052
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(41,806,339)	
307												
308	70 - WORKING CASH (WC)											
309												
310	80 - TORT FUND (TF)											
311	SUPPORT SERVICES - GENERAL ADMINISTRATION											
312	Claims Paid from Self Insurance Fund	2361	217,346	33,021							250,367	8,166,687
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
314	Unemployment Insurance Payments	2363									0	
315	Insurance Payments (Regular or Self-Insurance)	2364									0	
316	Risk Management and Claims Services Payments	2365									0	
317	Judgment and Settlements	2366									0	
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	292,545	72,199	6,022,573		11,220				6,398,537	
319	Reciprocal Insurance Payments	2368									0	
320	Legal Services	2369									0	
321	Property Insurance (Buildings & Grounds)	2371									0	
322	Vehicle Insurance (Transportation)	2372									0	
323	Total Support Services - General Administration	2000	509,891	105,220	6,022,573	0	11,220	0	0	0	6,648,904	8,166,687
324	DEBT SERVICES (TF)	5000										
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
326	Tax Anticipation Warrants	5110									0	
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015**

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
328	Other Interest or Short-Term Debt	5150									0	
329	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000										
331	Total Disbursements/Expenditures		509,891	105,220	6,022,573	0	11,220	0	0	0	6,648,904	8,166,687
332	Excess (Deficiency) of Receipts/Revenues Over										(276,133)	
333												
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
335	SUPPORT SERVICES (FP&S)											
336	SUPPORT SERVICES - BUSINESS											
337	Facilities Acquisition & Construction Services	2530	57,829	7,458	221,768	5,030	6,388				298,473	976,504
338	Operation & Maintenance of Plant Services	2540	247,939	52,344	382,179	1,421	3,106,688				3,790,571	2,346,882
339	Total Support Services - Business	2500	305,768	59,802	603,947	6,451	3,113,076	0	0	0	4,089,044	3,323,386
340	Other Support Services (Describe & Itemize)	2900									0	
341	Total Support Services	2000	305,768	59,802	603,947	6,451	3,113,076	0	0	0	4,089,044	3,323,386
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
344	Total Payments to Other Dist & Govt Units	4000						0			0	0
345	DEBT SERVICES (FP&S)											
346	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
347	Tax Anticipation Warrants	5110									0	
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
351	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
352	Total Debt Service	5000						0			0	0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000										
354	Total Disbursements/Expenditures		305,768	59,802	603,947	6,451	3,113,076	0	0	0	4,089,044	3,323,386
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,081,322)	

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
	<i>District's Accounting Basis is ACCRUAL</i>		---RECEIPTS---	---DISBURSEMENTS---								
				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2014											
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 - McKinney - 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	0									0
34	Total ARRA Programs		0	0	0	0	0	0	0	0		0
35	Ending Balance June 30, 2015		0									
36	<p>1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23 used for the following non-allowable purposes:</p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p> <p>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below: _____</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div>											
37												
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	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-14 Thru 6-30-15 (from 2013 Levy & Prior Levies) *	Taxes Received (from the 2014 Levy)	Taxes Received (from 2013 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2014 Levy)	Estimated Taxes Due (from the 2014 Levy) (Column E - C)
3						
4	Educational	83,263,498	42,180,059	41,083,439	79,840,968	37,660,909
5	Operations & Maintenance	15,607,075	7,908,817	7,698,258	14,970,181	7,061,364
6	Debt Services **	11,283,184	7,071,639	4,211,545	13,385,341	6,313,702
7	Transportation	12,655,697	8,153,411	4,502,286	15,433,259	7,279,848
8	Municipal Retirement	1,838,080	3,439,825	(1,601,745)	6,511,032	3,071,207
9	Capital Improvements	0		0		0
10	Working Cash	1,041,288	527,260	514,028	998,012	470,752
11	Tort Immunity	6,261,044	3,279,498	2,981,546	6,293,207	3,013,709
12	Fire Prevention & Safety	1,961,029	1,054,520	906,509	1,996,024	941,504
13	Leasing Levy	0		0		0
14	Special Education	20,381,516	8,436,077	11,945,439	15,968,193	7,532,116
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	0		0		0
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	154,292,411	82,051,106	72,241,305	155,396,217	73,345,111
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description	Outstanding Beginning 07/01/14	Issued 07/01/14 Through 06/30/15	Retired 07/01/14 Through 06/30/15	Outstanding Ending 06/30/15					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes				0					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)				0					
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/14	Issued 7/1/14 thru 6/30/15	Any differences described and itemized	Retired 7/1/14 thru 6/30/15	Outstanding 6/30/15	Amount to be Provided for Payment on Long- Term Debt
31	Series 2000	02/01/00	9,999,934	4	25,207,961	1,525,296		5,650,000	21,083,257	18,824,331
32	Series 2001	10/15/01	20,850,000	3	5,400,000			1,700,000	3,700,000	3,700,000
33	Series 2010	09/01/10	9,992,698	4	11,724,654	472,783		1,740,000	10,457,437	10,457,437
34	Series 2013 CABS	04/02/13	30,999,876	2	32,455,239	1,218,663			33,673,902	33,673,902
35	Series 2013 General Obligation Bonds	04/02/13	69,000,000	2	69,000,000			2,210,000	66,790,000	66,790,000
36	Series 2015A CABS	03/05/15	6,204,788	2		6,303,618			6,303,618	6,303,618
37	Series 2015A General Obligation Bonds	03/05/15	13,795,000	2		13,795,000			13,795,000	13,795,000
38	Series 2015B CABS	03/05/15	9,886,576	2		10,026,036			10,026,036	10,026,036
39	Series 2015B General Obligation Serial Bonds	03/05/15	935,000	2		935,000			935,000	935,000
40	Series 2015B General Obligation Term Bonds	03/05/15	28,175,000	2		28,175,000			28,175,000	28,175,000
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			199,838,872		143,787,854	62,451,396	0	11,300,000	194,939,250	192,680,324
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							
55										

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2014										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		20,381,516			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize on tab "Itemization 32")					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	20,381,516	0	0	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		20,381,516			
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")					30-5400					
21	Total Debt Services								0		
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")					--					
23	Total Disbursements						0	20,381,516	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2015						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32	Total Claims Payments:										
33	Total Reserve Remaining:										
34	Using the following categories, list all other Tort Immunity expenditures <u>not</u> included in line 30 above. Include the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).										
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	Schedule of Capital Outlay and Depreciation											
4	Description of Assets	Acct #	Cost 7-1-14	Add: Additions 2014-15	Less: Deletions 2014-15	Cost 6-30-15	Life In Years	Accumulated Depreciation 7-1-14	Add: Depreciation Allowable 2014-15	Less: Depreciation Deletions 2014-15	Accumulated Depreciation 6-30-15	Balance Undepreciated 6-30-15
5	Works of Art & Historical Treasures	210				0	50				0	0
6	Land	220										
7	Non-Depreciable Land	221	6,059,438	601,182		6,660,620						6,660,620
8	Depreciable Land	222				0					0	0
9	Buildings	230										
10	Permanent Buildings	231	221,717,096	32,431,849		254,148,945	50	130,868,226	5,060,953		135,929,179	118,219,766
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	7,975,196	1,520,762		9,495,958	20	1,819,891	442,689		2,262,580	7,233,378
13	Capitalized Equipment	250					10					
14	10 Yr Schedule	251	68,142,238	11,365,046	1,994,030	77,513,254		48,977,035	9,548,417	1,940,567	56,584,885	20,928,369
15	5 Yr Schedule	252				0	5				0	0
16	3 Yr Schedule	253				0	3				0	0
17	Construction in Progress	260	28,919,466	44,899,189	32,431,849	41,386,806	--					41,386,806
18	Total Capital Assets	200	332,813,434	90,818,028	34,425,879	389,205,583	10	181,665,152	15,052,059	1,940,567	194,776,644	194,428,939
19	Non-Capitalized Equipment	700				7,701,111			770,111			
20	Allowable Depreciation								15,822,170			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2014-15)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	282,488,855	
9	O&M	Expenditures 15-22, L150	Total Expenditures		26,216,257	
10	DS	Expenditures 15-22, L168	Total Expenditures		14,315,000	
11	TR	Expenditures 15-22, L204	Total Expenditures		22,279,594	
12	MR/SS	Expenditures 15-22, L288	Total Expenditures		7,831,172	
13	TORT	Expenditures 15-22, L331	Total Expenditures		6,648,904	
14			Total Expenditures	\$	359,779,782	
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		7,489,128	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		2,287,037	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		394,841	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		746,374	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		2,907,038	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other District & Govt Units		12,108,602	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		3,805,331	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		7,287,885	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Dist & Govt Units		0	
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay		2,575,233	
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment		413,226	
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		11,300,000	
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Dist & Govt Units		0	
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay		2,248,872	
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs		52,150	
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K		84,800	
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs		3,906	
71	MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs		32,268	
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services		36,073	
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Dist & Govt Units		0	
74						
75			Total Deductions for OEPP Computation (Sum of Lines 18 - 73)	\$	53,772,764	
76			Total Operating Expenses Regular K-12 (Line 14 minus Line 75)		306,007,018	
77			9 Mo ADA from the General State Aid Claimable for 2014-2015 and Payable in 2015-2016 (ISBE 54-33), L12		25,782.00	
78			Estimated OEPP (Line 76 / Line 77)	\$	11,869.02	
79						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2014-15)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
80	PER CAPITA TUITION CHARGE					
81						
82	LESS OFFSETTING RECEIPTS/REVENUES:					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		43,429
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		1,366,815
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		47,999
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		768,475
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 (Describe & Itemize)		114,523
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		13,823,493
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		51,866
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		887,868
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		92,213
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		204,018
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		13,416,855
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		205,655
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 - Technology for Success		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		3,160,290
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		11,135,897
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		15,003,064
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		858,917
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		7,860,564
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		620,764
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 (C231 thru J258)	4800	Total ARRA Program Adjustments		0
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
163	ED-O&M-MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		419,504
166	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		36,131
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		1,520,468
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		1,167,760
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		2,399,064
173	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		374,764
174						
175	Total Deductions for PCTC Computation (Sum of Lines 83 - 173)					\$ 75,580,396
176	Total PCTC Expenditures (Line 76 minus Line 175)					230,426,622
177	Total Depreciation Allowance (from page 27, Col I)					15,822,170
178	Total Net Expenditures for PCTC Computation Line 176 plus Line 177					246,248,792
179	9 Mo ADA (from Line 77)					25,782.00
180	Total Estimated PCTC (Line 178 / Line 179) *					\$ 9,551.19
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	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	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	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>				6,997,924			
11	Value of Commodities Received for Fiscal Year 2015 <i>(Include the value of commodities when determining if an A-133 is required).</i>				831,355			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17								
18								
19	Instruction	Function	Indirect Costs	Restricted Program Direct Costs	Unrestricted Program Indirect Costs	Unrestricted Program Direct Costs		
20	Support Services:	1000		177,184,728		177,184,728		
21	Pupil	2100		21,402,924		21,402,924		
22	Instructional Staff	2200		12,775,040		12,775,040		
23	General Admin.	2300		14,251,395		14,251,395		
24	School Admin	2400		16,549,340		16,549,340		
25	Business:							
26	Direction of Business Spt. Srv.	2510	1,494,392	0	1,494,392	0		
27	Fiscal Services	2520	1,446,592	0	1,446,592	0		
28	Oper. & Maint. Plant Services	2540		23,684,067	23,684,067	0		
29	Pupil Transportation	2550		22,779,620		22,779,620		
30	Food Services	2560		4,962,687		4,962,687		
31	Internal Services	2570	1,052,530	0	1,052,530	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		248,924		248,924		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		705,892		705,892		
35	Information Services	2630		826,413		826,413		
36	Staff Services	2640	2,018,571	0	2,018,571	0		
37	Data Processing Services	2660	4,590,352	0	4,590,352	0		
38	Other:	2900		888,236		888,236		
39	Community Services	3000		2,943,111		2,943,111		
40	Total		10,602,437	299,202,377	34,286,504	275,518,310		
41								
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	10,602,437	Total Indirect costs:	34,286,504	
44				Total Direct Costs:	299,202,377	Total Direct Costs:	275,518,310	
45				=	3.54%	=	12.44%	

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (Public Act 97-0357)				
3	Fiscal Year Ending June 30, 2015				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: http://www.isbe.net/sfms/afr/afr.htm .				
6	Rockford Public Schools, District				
7	04-101-2050-25				
8	<input type="checkbox"/> Check if the schedule is not applicable.	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget ➡				
10	Service or Function (Check all that apply)			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	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	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA :				
41					
42					
43					

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 205
RCDT Number: 04-101-2050-25

Description	Funct. No.	Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	4,823,868		4,823,868	3,901,195		3,901,195
2. Special Area Administration Services	2330	1,769,443		1,769,443	2,845,345		2,845,345
3. Other Support Services - School Administration	2490	219,436		219,436	207,676		207,676
4. Direction of Business Support Services	2510	1,494,392	0	1,494,392	1,791,383		1,791,383
5. Internal Services	2570	880,089		880,089	996,293		996,293
6. Direction of Central Support Services	2610	247,815		247,815	128,532		128,532
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		9,435,043	0	9,435,043	9,870,424	0	9,870,424
9. Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							5%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2015" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2015.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2016" 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, 2015 to ensure inclusion in the Fall 2015 report, postmarked by January 17, 2016 to ensure inclusion in the Spring 2015 report, or postmarked by August 15, 2016 to ensure inclusion in the Fall 2016 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.

☐

The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

- 1. Page 10, Line 72, Account 1614, Column (10)
- 2. Page 10, Line 74, Account 1690, Column (10)
- 3. Page 11, Line 106, Account 1993, Column (10)
- 4. Page 11, Line 107, Account 1999, Column (10)
- 5. Page 11, Line 107, Account 1999, Column (40)
- 6. Page 11, Line 107, Account 1999, Column (20)
- 7. Page 11, Line 107, Account 1999, Column (60)
- 8. Page 11, Line 107, Account 1999, Column (80)
- 9. Page 12, Line 171, Account 3999, Column (10)
- 10. Page 12, Line 171, Account 3999, Column (20)
- 11. Page 12, Line 171, Account 3999, Column (90)
- 12. Page 13, Line 200, Account 4299, Column (10)
- 13. Page 13, Line 210, Account 4399, Column (10)
- 14. Page 14, Line 271, Account 4998, Column (10)
- 15. Page 14, Line 272, Account 4999, Column (60)
- 16. Page 15, Line 41, Account 2190, Column (100)
- 17. Page 15, Line 41, Account 2190, Column (200)
- 18. Page 15, Line 41, Account 2190, Column (300)
- 19. Page 15, Line 41, Account 2190, Column (400)
- 20. Page 16, Line 56, Account 2490, Column (100)
- 21. Page 16, Line 56, Account 2490, Column (200)
- 22. Page 16, Line 73, Account 2900, Column (100)
- 23. Page 16, Line 73, Account 2900, Column (200)
- 24. Page 16, Line 73, Account 2900, Column (300)
- 25. Page 16, Line 73, Account 2900, Column (400)
- 26. Page 16, Line 73, Account 2900, Column (500)
- 27. Page 17, Line 128, Account 2900, Column (100)
- 28. Page 17, Line 128, Account 2900, Column (200)
- 29. Page 18, Line 174, Account 2190, Column (100)
- 30. Page 19, Line 231, Account 2190, Column (200)
- 31. Page 20, Line 254, Account 2490, Column (200)

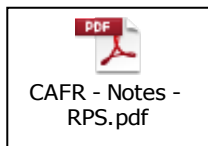
AUDIT CHECKLIST

- 1. Total LTD issued does not equal principal on LTD due to the accretion of interest of 3,445,031

Catering: \$12,567, Cashier Over/Short: \$4,077, Vending Machine Comission: \$50
Catering: \$12,567, Cashier Over/Short: \$4,077, Vending Machine Comission: \$50
Participation Fees
Project Lead the Way Grant: \$22,475, Miscellaneous: \$2,061,773
Vandalism Revenue: \$53, Miscellaneous: \$82,402
Student Parking Fees, Erates (rebates for phone and internet bills due to high poverty rate in District)
Grant match from local sources
Court fees, property claims settlements, and liability insurance reimbursements.
Orphanage Tuition: \$523,562, Other State Revenue: \$33,854, Advanced Placement Revenue: \$39,907, General State Aid: \$2,063,933
IEMA School Safety Grant
Payment for corrective action costs at Lathrop Elementary and Fairview School
Commodity Credit
ROTC Grant: \$72,337
STEP Grant: 26,074, MIEC HPV Grant: \$94,198, We Choose Health Grant: \$3,781, Rockford Arts Infusion: \$198,134, Preschool Expansion: \$44,062, ENLSEA Program: \$8,51
School Based Health Center grant revenue
Other support services regular salaries
Other support services medical
Rentals: \$12,504, Printing and Binding: \$950, Advertising: \$4,500
Supplies
Teachers and Nurses: \$167,175, Differential Pay: \$2,245
REA benefits.
Salaries related to federal grants
Employee benefits related to federal grants
Purchased services for federal grants
Supplies for federal grants
Capital outlay for federal grants
Director of HR Overtime: \$7,477, Bus Driver: \$308,401, Materials Distribution: \$75,367
Director of HR Medical: \$2,936, Materials Distribution Medical: \$112,524
Crossing guard salaries.
Crossing guards
REA benefits.

Reference Pages.

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

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

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

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

	A	B	C	D	E	F	G	H
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION							
2	New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)							
3	<p>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 FY2014 annual budget to be amended to include a "deficit reduction plan" and narrative.</p>							
4	<p>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.</p>							
5	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)							
6		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL		
7	Direct Revenues	283,438,665	24,823,078	26,254,384	1,162,192	335,678,319		
8	Direct Expenditures	282,488,855	26,216,257	22,279,594		330,984,706		
9	Difference	949,810	(1,393,179)	3,974,790	1,162,192	4,693,613		
10	Fund Balance - June 30, 2015	61,124,212	(10,549,575)	16,924,659	30,574,121	98,073,417		
11	<p style="text-align: center;">Balanced - no deficit reduction plan is required.</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
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998 must be entered	OK
12. Page 28: The 9 Month ADA must be entered on Line 77.	OK
13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2015

DISTRICT/JOINT AGREEMENT NAME Rockford Public Schools, District 205	RCDT NUMBER 04-101-2050-25	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 065-039494		
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Ehren Jarrett		NAME AND ADDRESS OF AUDIT FIRM Sikich LLP 6815 Weaver Road, Suite 100 Rockford IL 61114		
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 501 7th Street Rockford, IL 61104 61104		E-MAIL ADDRESS Cpaschal@Sikich.com NAME OF AUDIT SUPERVISOR Carla D. Paschal		
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"> CPA FIRM TELEPHONE NUMBER 815-282-6565 </td> <td style="width: 50%;"> FAX NUMBER 815-282-6666 </td> </tr> </table>	CPA FIRM TELEPHONE NUMBER 815-282-6565	FAX NUMBER 815-282-6666
CPA FIRM TELEPHONE NUMBER 815-282-6565	FAX NUMBER 815-282-6666			

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)
- ☐ Copy(ies) of Management Letter(s)

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 and formatting** 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 (ICR Computation 30) on Line 11.
 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 non-cash **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 NOTES) have been completed.
 Including, but not limited to:
 - ☒ 24. Basis of Accounting
 - ☒ 25. Name of Entity
 - ☒ 26. Type of Financial Statements
 - ☒ 27. Subrecipient information (Mark "N/A" if not applicable)
 - ☒ * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

- ☒ 28. Audit opinions expressed in opinion letters match opinions reported in Summary.
- ☒ 29. **All** Summary of Auditor Results questions have been answered.
- ☒ 30. All tested programs are listed.
- ☒ 31. Correct testing threshold has been entered. (OMB A-133, §.520)

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

- ☒ 32. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding, with finding numbers in correct format.
- ☒ 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 (and sub-project, if necessary).
- ☒ 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	\$ 42,302,088
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	127,349
Value of Commodities		
Indirect Cost Info 30, Line 11		831,355
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 270	Account 4992	(2,399,064)
AFR TOTAL FEDERAL REVENUES:		\$ 40,861,728

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:	
To adjust revenues for federal money that is not included on the SEFA (ROTC)	\$ (72,337)
To ensure Food Commodities are not double-counted	\$ (831,355)

ADJUSTED AFR FEDERAL REVENUES	\$ 39,958,036
--------------------------------------	----------------------

Total Current Year Federal Revenues Reported on SEFA:	
Federal Revenues	Column D \$ 39,958,036

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:	

ADJUSTED SEFA FEDERAL REVENUE:	\$ 39,958,036
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DIFFERENCE:	\$ (0)
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Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2015

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/13-6/30/14 (C)	Year 7/1/14-6/30/15 (D)	Year 7/1/13-6/30/14 (E)	Year 7/1/14-6/30/15 (F)			
US DEPARTMENT OF EDUCATION									
Direct Funding:									
Impact Aid	84.041	S014B-2012-1533		1,357		1,357		1,357	NA
Impact Aid	84.041	S014B-2014-1533	17,688		17,688			17,688	NA
Impact Aid	84.041	S014B-2015-1533		22,509		22,509		22,509	NA
Subtotal Impact Aid:			17,688	23,866	17,688	23,866			
Arts in Education	84.351	U351D130013	124,651	24,847	124,651	24,847		149,498	325,000
Arts in Education	84.351	U351D130013		105,494		105,494		105,494	325,000
Arts in Education	84.351	U351C140015		67,793		67,793		67,793	315,567
Subtotal Arts in Education:			124,651	198,134	124,651	198,134			
Funds for the Improvement of Education (FIE)	84.215X	U215X040296-14	12,436		12,436			12,436	NA
Subtotal Funds for the Improvement of Education (FIE):			12,436		12,436				
Passed through Illinois Department of Human Services:									
Rehabilitation Services Vocational Rehabilitation Grant to States (STEP)	84.126	46CRD00197	685						26,603
Rehabilitation Services Vocational Rehabilitation Grant to States (STEP)	84.126	46CRD00197	26,603		26,603			26,603	26,603
Rehabilitation Services Vocational Rehabilitation Grant to States (STEP)	84.126	46CRD00197		26,074		26,074		26,074	26,603
Subtotal Rehabilitation Services Vocational Rehabilitation Grant to States (STEP):			27,288	26,074	26,603	26,074			
Passed through Illinois State Board of Education:									
Preschool Development Grants	84.419B	2015-4999-PE		44,062		44,062		44,062	66,375
Subtotal Preschool Development Grants				44,062		44,062			
Title I - Grants to Local Education Agencies (M)	84.010	13-4300-00	1,605,371		1,605,371			14,178,141	18,834,547
Title I - Grants to Local Education Agencies (M)	84.010	14-4300-00	14,117,262	2,424,173	14,117,262	2,424,173		16,541,435	19,381,431
Title I - Grants to Local Education Agencies (M)	84.010	15-4300-00		12,506,554		12,506,554		12,506,554	17,005,323
Passed through Regional Office of Education Winnebago County:									
Title I - Grants to Local Education Agencies (M)	84.010A	14-4331-00	71,139		71,139			71,139	N/A
Subtotal Title I - Low Income Cluster (M):			15,793,772	14,930,727	15,793,772	14,930,727			
Passed through Illinois State Board of Education:									
Twenty-First Century Community Learning Centers	84.287	13-4421-02	60,537		2,116			240,844	NA
Twenty-First Century Community Learning Centers	84.287	14-4421-02	143,452	-2	143,452	-2		143,450	186,056
Twenty-First Century Community Learning Centers	84.287	13-4421-01	87,756		56,210			736,682	NA
Twenty-First Century Community Learning Centers	84.287	14-4421-01	622,508	24,327	622,508	24,327		646,835	711,259
Twenty-First Century Community Learning Centers	84.287	13-4421-21	52,386		2,602			530,532	NA
Twenty-First Century Community Learning Centers	84.287	14-4421-21	490,422	-3,773	490,422	-3,773		486,649	600,000
Twenty-First Century Community Learning Centers	84.287	13-4421-22	46,572		8,130			435,669	NA
Twenty-First Century Community Learning Centers	84.287	14-4421-22	386,462	11,803	390,303	11,803		402,106	491,487

Twenty-First Century Community Learning Centers	84.287	15-4421-15		288,382		288,382		288,382	540,000
Twenty-First Century Community Learning Centers	84.287	15-4421-25		280,189		280,189		280,189	540,000
Twenty-First Century Community Learning Centers	84.287	15-4421-35		257,991		257,991		257,991	540,000
Subtotal Twenty-First Century Community Learning Centers:			1,890,095	858,917	1,715,743	858,917			
Passed through Illinois State Board of Education:									
Special Education - Preschool Grants (M)	84.173	13-4600-00	130,930				242,563	286,303	
	84.173	14-4600-00	220,980		220,980		220,980	286,378	
	84.173	15-4600-00		272,909		272,909	272,909	293,797	
Special Education - Grants to States (M)	84.027	13-4620-00	2,945,234		10,388		6,890,176	8,265,023	
	84.027	14-4620-00	6,676,233	63,639	6,676,233	63,639	6,739,872	8,631,132	
	84.027	15-4620-00		7,796,925		7,796,925	7,796,925	9,099,075	
	84.027	13-4625-00	390,953		390,953		980,039	NA	
	84.027	14-4625-00	220,980	283,429	220,980	309,845	530,825	NA	
	84.027	15-4625-00		337,335		371,043	371,043	NA	
Subtotal Special Education (IDEA) Cluster (M):			10,585,310	8,754,237	7,519,535	8,814,361			
Improving Teacher Quality State Grants	84.367A	13-4932-00	111,901		47,309		1,235,588	2,271,644	
	84.367A	14-4932-00	1,545,146	55,408	1,545,146	55,408	1,600,554	2,624,254	
	84.367A	15-4932-00		1,465,060		1,465,060	1,465,060	2,576,380	
Passed through Northern Illinois University:									
NIU-IL Promoting Achievement through Literacy Skills	84.367	G4B67420	53,495		53,495		105,596	105,600	
NIU-IL Promoting Achievement through Literacy Skills	84.367	G4B67420	77,516	42,815	77,516	42,746	120,262	154,250	
NIU-IL Promoting Achievement through Literacy Skills	84.367	G4B67420		84,534		84,534	84,534	94,000	
Subtotal Improving Teacher Quality State Grants:			1,788,058	1,647,817	1,723,466	1,647,748			
Passed through Illinois State Board of Education:									
English Language Acquisition Grants	84.365A	13-4909-00	267,362		135,487		535,864	776,032	
	84.365A	14-4909-00	341,560	70,789	341,560	70,476	412,036	609,768	
	84.365A	15-4909-00		348,715		348,715	348,715	585,344	
	84.365A	15-4999-PI		8,515		8,515	8,515	10,000	
Subtotal English Language Acquisition Grants:			608,922	428,019	477,047	427,706			
Passed through Regional Office of Education Winnebago County:									
Education for Homeless Children and Youth	84.196A	N/A	37,270		37,270		37,270	37,270	
Education for Homeless Children and Youth	84.196A	N/A		36,131		36,131	36,131	36,131	
Subtotal Education for Homeless Children and Youth			37,270	36,131	37,270	36,131			
Passed through Illinois Community College Board (ICCB):									
Adult Education - Basic Grants to States	84.002	14-4800-00	125,183		125,183		125,183	125,183	
	84.002	15-4800-00		108,416		108,416	108,416	108,416	
Subtotal Adult Education - Basic Grants to States:			125,183	108,416	125,183	108,416			
TOTAL US DEPARTMENT OF EDUCATION			31,010,673	27,056,400	27,573,393	27,116,142			
US DEPARTMENT OF AGRICULTURE									
Passed through Illinois State Board of Education:									
Fresh Fruit and Vegetable Program	10.582	13-4240-10	5,094				34,011	NA	
Fresh Fruit and Vegetable Program	10.582	14-4240-10	18,844		18,844		18,844	NA	
Fresh Fruit and Vegetable Program	10.582	15-4240-10		30,296		30,296	30,296	NA	
Subtotal Fresh Fruit and Vegetable Program			23,938	30,296	18,844	30,296			
Non-Cash Commodities (M)	10.555	14-4999-01	576,518		576,518		576,518	NA	
		15-4999-01		382,584		382,584	382,584	NA	
Non-Cash Commodities - Department of Defense Fresh Fruits and Vegetables (M)	10.555	14-4999-00	231,010		231,010		231,010	NA	

		15-4999-00		448,751		448,751		448,751	NA
National School Lunch Program (M)	10.555	13-4210-00	2,190,697		2,190,697			8,000,532	NA
	10.555	14-4210-00	5,737,926	1,283,113	5,737,926	1,283,113		7,021,039	NA
	10.555	15-4210-00		6,940,102		6,940,102		6,940,102	NA
Summer Food Service Program (M)	10.559	13-4225-00						143,664	NA
	10.559	14-4225-00	130,614	133,302	130,614	133,302		263,916	NA
	10.559	15-4225-00		96,357		96,357		96,357	NA
School Breakfast Program (M)	10.553	13-4220-00	439,741		439,741			1,580,810	NA
	10.553	14-4220-00	1,149,607	253,971	1,149,607	253,971		1,403,578	NA
	10.553	15-4220-00		1,561,008		1,561,008		1,561,008	NA
Subtotal Child Nutrition Program Cluster			10,456,113	11,099,188	10,456,113	11,099,188			
Child and Adult Care Food Program	10.558	13-4226-00	1,278		1,278			8,568	NA
	10.558	14-4226-00	6,135	1,001	6,135	1,001		7,136	NA
	10.558	15-4226-00		5,412		5,412		5,412	NA
Subtotal Child and Adult Care Food Program			7,413	6,413	7,413	6,413			
TOTAL US DEPARTMENT OF AGRICULTURE			10,487,464	11,135,897	10,482,370	11,135,897			
US DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Passed through Department of Human Services									
PPHF - Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by Preventinon and Public Health Funds	93.501	NA		500,000	194,754	305,246		500,000	500,000
Passed through Winnebago County Health Department									
PPHF - Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by Preventinon and Public Health Funds	93.531	NA	15,395		15,395			15,395	35,000
			11,219	3,781	11,219	3,781		15,000	15,000
Subtotal PPHF - Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by Preventinon and Public Health Funds			26,614	3,781	26,614	3,781			
Passed through Northwestern Illinois Association and Illinois Department of Healthcare and Family Services:									
Medicaid Assistance Program - 14	93.778	N/A	761,988	259,371	761,988	259,371		1,021,359	NA
Medicaid Assistance Program - 15	93.778	N/A		908,389		908,389		908,389	NA
Subtotal Medicaid Assistance Program:			761,988	1,167,760	761,988	1,167,760			
Passed through Illinois Department of Human Services:									
Affordable Care Act MIECHV - PY13	93.505	N/A	13,458		0				
Affordable Care Act MIECHV - PY14	93.505	11GQ02084	94,198		94,198			94,198	94,198
Affordable Care Act MIECHV - PY15	93.505	11GQ02084		94,198		94,198		94,198	94,198
Subtotal Affordable Care Act:			107,656	94,198	94,198	94,198			
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			896,258	1,765,739	1,077,554	1,570,985			
Total Federal Awards			42,394,395	39,958,036	39,133,317	39,823,023			

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

The accompanying notes are an integral part of this schedule.

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

6 Circular A-133 requires the Schedule of Expenditures of Federal Awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipie 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, 2015

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- 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 None Reported
- 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
(Unmodified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
10.553; 10.555; 10.559	Child Nutrition Cluster
84.027; 84.173	Special Education Cluster
84.010	Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and Type B programs: \$1,194,691.00

Auditee qualified as low-risk auditee? YES X NO

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

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

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

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

Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2015

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2015- _____

2. THIS FINDING IS:

☐

New

☐

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

None

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

For ISBE Review

Date: _____

Resolution Criteria Code Number

Initials: _____

Disposition of Questioned Costs Code Letter

¹¹ A suggested format for assigning reference numbers is to use the 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 2015 would be assigned a reference number of 2015-001, 2015-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

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

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

Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2015

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2015- 001** 2. THIS FINDING IS: ☒ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____ Child Nutrition Cluster 2015

4. Project No.: **15-4999-01; 15-4999-00; 14-4210-00; 15-4210-00; 14-4225-00; 15-4225-00; 14-4220-00; 15-4220-00; 14-4226-00; 15-4226-00** 5. CFDA No.: **10.553; 10.555; 10.559**

6. Passed Through: _____ Illinois State Board of Education

7. Federal Agency: _____ U.S. Department of Agriculture

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

OMB Circular A-87 establishes standards for determining costs for Federal awards carried out through grants. To be allowable under Federal awards, costs must be adequately documented.

9. Condition¹⁵

Documentation supporting mileage charged to the federal program was not maintained.

10. Questioned Costs¹⁶

\$19,175

11. Context¹⁷

Documentation supporting mileage charged to the federal program was not maintained.

12. Effect

Unallowable expenditures could be charged to federal programs.

13. Cause

Mileage reimbursements are electronically entered by the employee and electronically approved by the employee's supervisor directly in the workflow software. Approval history is maintained in the system. However, the system used for processing mileage reimbursements does not retain information documenting the employee's to/from location or purpose of the travel charged to the National School Lunch program. As a result, the mileage expenditure charged to the Federal program could not be recalculated and the purpose of the travel charged to the program was not documented.

14. Recommendation

We recommend that documentation supporting mileage reimbursements be maintained by the District. Mileage documentation should be maintained in sufficient detail to support the expense charged to the program.

15. Management's response¹⁸

Our current software allows for approvers in the Workflow process to view the mileage detail. However, once the mileage reimbursement is fully through the Workflow process, the software does not maintain an image of the supporting paperwork. District administrators, however, are working with the software provider so that supporting images are available.

For ISBE Review

Date: _____

Resolution Criteria Code Number _____

Initials: _____

Disposition of Questioned Costs Code Letter _____

¹⁴ See footnote 11.¹⁵ Include facts that support the deficiency identified on the audit finding.¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.¹⁷ See footnote 12.¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2015

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2015- 002** 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior year?
Year originally reported? **2014**

3. Federal Program Name and Year: **Child Nutrition Cluster 2015**

15-4999-01; 15-4999-00; 14-4210-00; 15-4210-00; 14-4225-00; 15-4225-00; 14-4220-00; 15-4220-00; 14-4226-00; 15-4226-00

4. Project No.: **00; 14-4226-00; 15-4226-00** 5. CFDA No.: **10.553; 10.555; 10.559**

6. Passed Through: **Illinois State Board of Education**

7. Federal Agency: **U.S. Department of Agriculture**

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

Part 6 of the A-133 Compliance Supplement indicates control activities for allowable costs/activities should include accountability for authorization fixed with an individual who is knowledgeable of the requirements for determining activities allowed and allowable costs. Control activities should also include adequate segregation of duties in review and authorization of costs.

9. Condition¹⁵

We noted that two expenditures out of a sample of sixty were not properly approved by an appropriate individual.

10. Questioned Costs¹⁶

N/A

11. Context¹⁷

We noted that two expenditures out of a sample of sixty were not properly approved by an appropriate individual.

12. Effect

Unallowable expenditures could be charged to federal programs.

13. Cause

Certain invoices were not approved by an appropriate individual.

14. Recommendation

We recommend that all transactions are approved by an individual who is knowledgeable of the requirements for determining activities allowed and allowable costs and authorized by the District to approve grant program expenditures.

15. Management's response¹⁸

The grant manager and grant accountant will work together to ensure that all expenditures are appropriately approved as required by the grant.

For ISBE Review

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

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2015

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2015- 003** 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior year?
Year originally reported? **2014**

3. Federal Program Name and Year: **IDEA 2015**

14-4600-00; 15-4600-00; 14-4620-00; 15-4620-00; 14-4625-00; 15-

4. Project No.: **4625-00** 5. CFDA No.: **84.173;84.027**

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)

Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

9. Condition¹⁵

Time and effort certification forms were not completed within the timeframe stipulated by OMB Circular A-87 (A-87) for 3 out of a sample of 38 payroll transactions tested and reported as expenditures for the IDEA grant program. A-87 requires monthly personnel activity reports to be prepared to support the allocation of payroll expenditures charged to federal programs. These reports must coincide with one or more pay periods. Budget estimates or other distribution percentages do not qualify as support for charges to federal awards, but may be used for interim periods if revised at least quarterly to correspond with actual activity.

10. Questioned Costs¹⁶

N/A

11. Context¹⁷

Employees are subject to the time and effort reporting requirements.

12. Effect

Wages could be charged to the grant that are not allowable.

13. Cause

Time studies were not completed within the timeframe stipulated by OMB Circular A-87 for 3 employees.

14. Recommendation

We recommend the District's employees perform time studies for wages charged to a federal grant within the timeframe stipulated by OMB Circular A-87.

15. Management's response¹⁸

The District has made great strides in meeting the requirements of Time and Effort reporting. The installation of a new enterprise software system has allowed for timely production of the required reports. It has also allowed us to consolidate the collection of employee reports. This consolidated and improved system is based upon verification from employees and is based on two key factors: 1. Each completes the requisite form(s) during his/her regular calendar (Note: an employee is paid over 12 months but is off for summer break from early June through late August. We will be diligent in collecting his/her verification reports within one month of his/her return to active service). 2. The software produces the report based on the location that each employee receives his/her pay notice (Note: some employees are itinerant and serve more than one site. We will provide additional training to administrators on how to properly gain verification of grant-funded Time and Effort via the reports).

We remain committed to being 100% compliant and will continue to monitor, record, and train staff and administrators towards accomplishing this goal. We will re-enforce our efforts in the two key factors above as they are exceptions to the general process.

For ISBE Review

Date: _____

Resolution Criteria Code Number _____

Initials: _____

Disposition of Questioned Costs Code Letter _____

¹⁴ See footnote 11.¹⁵ Include facts that support the deficiency identified on the audit finding.¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.¹⁷ See footnote 12.¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2015

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2015- 004** 2. THIS FINDING IS: ☒ New ☐ Repeat from Prior year?
 Year originally reported? _____

3. Federal Program Name and Year: _____ Title I 2015

4. Project No.: **14-4300, 15-4300** 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)

The grant agreement requires quarterly reports to be submitted by the 20th day of the month following the quarter end.

9. Condition¹⁵

One out of four reports tested was not submitted timely.

10. Questioned Costs¹⁶

N/A

11. Context¹⁷

One out of four reports tested was not submitted timely.

12. Effect

Payments made by the granting agency could be delayed when required reports are not filed on a timely basis.

13. Cause

The report for the quarter ended June 30, 2015 was not submitted until July 22, 2015, which was two days after the due date.

14. Recommendation

We recommend the District monitor report due dates and establish procedures to ensure reports are submitted timely.

15. Management's response¹⁸

The grant accountant will ensure that all grant reports are submitted on a timely basis.

For ISBE Review

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

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

Rockford Public Schools, District 205
04-101-2050-25
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2015

[If there are no prior year audit findings, please submit schedule and indicate NONE]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2014-001	During our audit, we identified material financial statement adjustments which affected the current year financial statements. These entries included recording retainage payable related to construction in progress, allocate corporate personal property tax revenue to satisfy levy liens in accordance with Illinois Compiled Statutes (30ILCS 115/12) and properly reflect revenue recognition on state and federal grant revenues. Additionally, adjustments were identified which required the prior year financial statement balances to be restated. These adjustments included correcting revenue recognition for corporate personal property replacement tax and state and federal grants and removing long-term claims payable from governmental funds.	This finding will not be repeated in the current year.
2014-002	We noted subsidiary detail for balance sheet accounts were not reconciled with the general ledger balances on a timely basis. When we began our audit field work in September 2014, bank account reconciliations for June 2014 were not yet completed. Payroll liability accounts were not reconciled with supporting detail and additional adjustments to these accounts were required. Balance sheet reconciliations quickly identify errors and necessary corrections.	This finding will not be repeated in the current year.
2014-003	Time and effort certification forms were not completed for 6 out of a sample of 30 employees being charged to the IDEA grant.	This finding will be repeated as finding 2015-003.
2014-004	We noted that 2 expenditures out of a sample of 60 were not properly approved by an authorized individual.	This finding will be repeated as finding 2015-002.
2014-005	We noted that 2 expenditures out of a sample of 60 were not properly approved by an authorized individual.	This finding will not be repeated in the current year.

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

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

²⁰ Current Status should include one of the following:

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

Rockford Public Schools, District 205
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2015

Corrective Action Plan

Finding No.: **2015- 001**

Condition:

Documentation supporting mileage charged to the federal program was not maintained.

Plan:

Our current software allows for approvers in the Workflow process to view the mileage detail. However, once the mileage reimbursement is fully through the Workflow process, the software does not maintain an image of the supporting paperwork. District administrators, however, are working with the software provider so that supporting images are available.

Anticipated Date of Completion:

6/30/2016

Name of Contact Person: Amy Prosise, Grant Accountant

Management Response: N/A

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

Rockford Public Schools, District 205
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2015

Corrective Action Plan

Finding No.: **2015- 002**

Condition:

We noted that two expenditures out of a sample of sixty were not properly approved by an appropriate individual.

Plan:

The grant manager and grant accountant will work together to ensure that all expenditures are appropriately approved as required by the grant.

Anticipated Date of Completion:

12/31/2015

Name of Contact Person: Amy Prosise, Grant Accountant

Management Response: N/A

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

Rockford Public Schools, District 205
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2015

Corrective Action Plan

Finding No.: **2015- 003**

Condition:

Time and effort certification forms were not completed within the timeframe stipulated by OMB Circular A-87 (A-87) for 3 out of a sample of 38 payroll transactions tested and reported as expenditures for the IDEA grant program. A-87 requires monthly personnel activity reports to be prepared to support the allocation of payroll expenditures charged to federal programs. These reports must coincide with one or more pay periods. Budget estimates or other distribution percentages do not qualify as support for charges to federal awards, but may be used for interim periods if revised at least quarterly to correspond with actual activity.

Plan:

The District has made great strides in meeting the requirements of Time and Effort reporting. The installation of a new enterprise software system has allowed for timely production of the required reports. It has also allowed us to consolidate the collection of employee reports. This consolidated and improved system is based upon verification from employees and is based on two key factors: 1. Each completes the requisite form(s) during his/her regular calendar (Note: an employee is paid over 12 months but is off for summer break from early June through late August. We will be diligent in collecting his/her verification reports within one month of his/her return to active service). 2. The software produces the report based on the location that each employee receives his/her pay notice (Note: some employees are itinerant and serve more than one site. We will provide additional training to administrators on how to properly gain verification of grant-funded Time and Effort via the reports).

We remain committed to being 100% compliant and will continue to monitor, record, and train staff and administrators towards accomplishing this goal. We will re-enforce our efforts in the two key factors above as they are exceptions to the general process.

Anticipated Date of Completion:

6/30/2016

Name of Contact Person: Dr. Travis Woulfe, Executive Director of Improvement and Innovation

Management Response: N/A

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

Rockford Public Schools, District 205
04-101-2050-25
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2015

Corrective Action Plan

Finding No.: **2015- 004**

Condition:

One out of four reports tested was not submitted timely.

Plan:

The grant accountant will ensure that all grant reports are submitted on a timely bases.

Anticipated Date of Completion:

9/30/2016

Name of Contact Person: Amy Prosise, Grant Accountant

Management Response: N/A

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