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

Joint Agreement X School District

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:

56-099-0910-02

County Name:

Name of School District/Joint Agreement MIL

LOCKPORT ELEMENTARY SCHOOL DISTRICT #91

Address:

808 ADAMS STREET

LOCKPORT

Email Address:

60441 Zip Code:

Annual Financial Report

Type of Auditor's Report Issued:

Qualified ×

Unqualified

Disclaimer Adverse

x Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print): Donna Gray Email Address:

fgray@d91 :lephone:

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 (05/12)

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

CLIENT'S COPY

Illinois School District/Joint Agreement Annual Financial Report \* June 30, 2012

Accounting Basis:

	 ТЕS, LTD.	monomorphism management management at the second and the angular and	DINCELE D AVENIE	State: Zip Code:	IL 60435	Fax Number:	013-744-3622	Expiration Date:	1/1/2013	
	Name of Auditing Firm: GASSENSMITH & ASSOCIATES, LTD.	Name of Audit Manager:	Address:	City	JOLIET	Phone Number.	815-44-6200	IL. License Number:	60001507	Email Address:
X CASH	ACCRUAL			Filing Status:	Submit electronic AFR directly to ISBE		Click on the Link to Submit:	Send ISBE a File		

60435

A-133 Single Audit Status:

0

x NO is all A-133 Single Audit Information completed and attached? x NO Are Federal expenditures greater than \$500,000? YES YES

x NO Were any findings issued?

YES

Reviewed by Regional Superintendent/Cook ISC

ISBE Use Only

ille@gassensmith.com

RegionalSuperintendent/Cook ISC Name (Type or Print)

Email Address: Telephone:

Fax Number:

Name of Township:

Reviewed by Township Treasurer (Cook County only)

Email Address:

Township Treasurer Name (type or print)

Fax Number Telephone

In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule. This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.

Signature & Date

Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other s upporting authorization/documentation, as necessary, to use the applicable account code (cell).

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

hool 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 neccessary.
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
- Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized. Single Audit Act A-133

## Qualifications of Auditing Firm

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

Printed: 8/24/2012

## **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.

<u> </u>	<u>A -</u>	<u>FINDINGS</u>
	1.	One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]
	2.	One or more custodians of funds failed to comply with the bonding requirements pursuant to Sections 8-2, 10-20.19 or 19-6 of the School Code. [105 ILCS 5/8-2; 10-20.19; 19-6]
	3.	One or more contracts were executed or purchases made contrary to the provisions of Section 10-20.21 of the School Code. [105 ILCS 5/10-20.21]
	4.	One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted. [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]
	5.	Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
	6.	One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
	7.	One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
	8,	Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the State Revenue Sharing Act. [30 ILCS 115/12]
	9.	One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
	10.	One or more interfund loans were outstanding beyond the term provided by statute.
	11.	One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
	12.	Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
	13.	The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Sections 2-3.27 and 2-3.28 of the School Code. [105 ILCS 5/2-3.27; 2-3.28]
PART	в.	FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to Section 1A-8 of the School Code [105 ILCS 5/1A-8]
	14.	The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by Sections 17-16 or 34-23 thru 34-27 of the School Code.  [105   LCS 5/17-16 or 34-23 thru 34-27]
	15.	The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
	16.	The district has issued school or teacher orders for wages as permitted in Sections 8-16, 32-7.2 and 34-76 of the School Code or issued funding
		bonds for this purpose pursuant to Section 19-8 of the School Code. [105 ILCS 5/8-6, 32-7.2, 34-76, and 19-8]
	17.	The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances
(	1	on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
PAKI	c -	OTHER ISSUES
	18.	Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
	19.	Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
	20.	Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
x		Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1991
	22.	If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.
:		

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Revenue Codes 3100, 3105, 3110, 3500, and 3510) are projected. 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.

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

Account Name 5110 3500 3510 3100 3105	PROPERTY NAMED AND ADDRESS OF THE PERSON NAMED AND ADDRESS OF
Interpovemmental Accounts Receivable (150)	
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	0
Other Receivables (160)	
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	0
Deferred Revenues & Other Current Liabilities (490)	
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	0
Direct Receipts/Revenue	
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	0
Total	0

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 Applica	ble to the Auditor's Quest	ionnaire:	 	

## GASSENSMITH & ASSOCIATES, Ltd.

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

9/13/12 mm/dd/yyyy

	F	А В С		D	E	F	G	Ι	Н	T	J	ΙK	Ľ	М
	Ī		•			FINA	NCIAL P	ROFILE II	NFORMATIO	<u>N</u>				-
1 2	1													
3	Re	quired to b	e com	oleted for Sch	ool Dist	ricts only.								
5	A.	Tax R	ates (E	nter the tax rate	e - ex: .0	150 for \$1.50)								
6	1					_					450,007,000	.,		
7 8	1		Tax `	Year <u>2011</u>		Equa	alized Asse	essed Valua	ition (EAV):		153,067,385	<b>.</b>		
9	1			Educational		Operations		Trans	portation		Combined Total		Working C	ash
10		Rate(s):	207700 D 400	0.02352	22 +	Maintenanc 0.004	horo-personne		0.000570	=	0.02883	10	0.00	00434
11	]		3/11-11-11-11-11					· · · · · · · · · · · · · · · · · · ·			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
12														
14		Result	ts of O	perations *										
15			Rec	eipts/Revenue	es	Disbursemen Expenditure		Excess/	(Deficiency)		Fund Balance			
16	ł			5,814,66	8	5,587,		2	227,480		3,145,95	2		
17	1						ges 7 & 8,	lines 8, 17	20, and 81 for	r the E	ducational, Opera	tions &	Maintenance,	
18 19	ł	Tra	nsporta	tion and Worki	ng Cash	Funds.								
20	c.	Short-		Debt **										
21 22	ł			PPRT Notes	0 +	TAWs	0 +		rans 0	<b>.</b>	TO/EMP. Orders	0 + 1	GSA Certifi	cates 0 +
23	1		L	Other	<u>o</u> j, [	Total		<b></b>		· I		<u>.</u>		
24	1		,	*********	0 =		0							
25 26	]	** Th	e numbe	ers shown are t	the sum	of entries on pag	ge 25.							
27	1													
28 29	D.	-	Term C		ona torm	debt allowance	hu hina a	of district						
30	1	CHECK	ille appi	icable box for i	ongrieni	debt allowation	by type o		weeken had a new horse and					i
31						gh school distric	cts,	1	0,561,650					
32	┨		b. 13.8	3% for unit dist	ricts.									
34	1	Long-	Гегт D	ebt Outstandi	ing:									
35	]						game on	ga. umanusus	was and a second of the					
36	-			g-Term Debt (I			Acc 51		5,528,180					
38	1		Out	standing:		***************************************	1.01	· · · · · · · · · · · · · · · · · · ·	3,320,100 §					·
39														
40 41				act on Finan			u hava a m	natorial imp	act on the entit	tư c fin	ancial position du	rina futu	re renodina ne	ariode .
42	1			-		g nems mat may ach item checke	•	шснагицр	aol on the cilli	.y 3 1111	anda position du	ıy ıutu	. o roporting pe	.,.540,
43	1	71	D. "	. 1 111 11										
44 45	┨	ļ		g Litigation al Decrease in	EAV									
46	1			al Increase/Dec		Enrollment								
47				e Arbitration R	_									
48				ge of Referend Filed Under Pr										
49 50						Review or Illinois	s Property	Тах Арреа	Board (PTAB	3)				
51	]			•		scribe & Itemize			•					
52	-1													
53		Comm	ents:		**********					.,.,.,,,,			*************	
54 55														
56	]													e de la constante
57														200
58	1	¥., ,, ,,,,	.,											
60 61														

Α	B C   D	ш	Н Б	7	M	0
- 2 g 4 g	(Go to	ESTIMATED FINANCIAL PROFILE SUMMARY to the following website for reference to the Financial Profile) www.isbe.net/sfms/p/profile.htm	I <b>MMARY</b> nancial Profile) <u>.htm</u>			
9 2 8 6	District Name: LOCKPORT ELEMENTARY SCHOOL DISTRIC District Code: 56-099-0910-02 County Name: WILL	ICT # 91				
2 5	1 Find Balance to Revenue Ratio.		Total	Ratio	Score	4
-   -		Funds 10, 20, 40, 70 + (50 & 80 if negative)	3,145,952.00	0.550	Weight	0.35
13.	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	5,719,589.00		Value	1.40
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(95,079.00)			
_			•		i	•
16	2. Expenditures to Revenue Ratio:		otal	Katio	Score	4
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	5,587,188.00	0.977	Adjustment	0
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	5,719,589.00		Weight	0.35
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(95,079.00)			
222	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:			0	Value	1.40
73 5	3 Dave Cash on Hand:		Total	Days	Score	4
_		Funds 10, 20 40 & 70	3,145,952.00	202.70	Weight	0.10
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 117)	Funds 10, 20, 40 divided by 360	15,519.97		Value	0.40
07	4 Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
387		Funds 10, 20 & 40	0.00	100.00	Weight	0.10
163	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	3,750,992.80		Value	0.40
9			Total	Dorcont	Score	0
<u>بر</u>	5. Percent of Long-Term Debt Margin Kemaining:		5 528 180 00	47 65	Weight	010
33 %	Long- I em Debt Outstanding (P3, Cell H31) Total Long-Term Debt Allowed (P3, Cell H31)		10,561,649.57	3	Value	0.20
35				Total F	Total Profile Score:	3.80 *
36 37			Estimated 2013 Financial Profile Designation: RECOGNITION	inancial Profile	Designation: R	ECOGNITION
39 38			* 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	inge based on data puthe timing of mandate	ovided on the Financ d categorical paymer	aal Profile nts. Final score will b
1			calculated by ISBE.			

## BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABIL STATEMENT OF PO: AS OF JUNE 30, 2012

	A	8	ပ	٥	В	u.	9	I	_	7	×
E			(10)	(20)	(30)	(40)	(50)	(09)	(70)	(80)	(06)
2	ASSETS	Acct.	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
က	CURRENT ASSETS (100)			and the second s		Annancement	d and a second s		4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		1
4	Cash (Accounts 111 through 115) 1		2,180,339	255,376	78,522	327,115	194,538	44,020	383,122	53,154	2,165
2	investments	120									
ا	Taxes Kecelvable	3 5				Anna and an					
~ a	Interfund Receivables Internuemmental Accounts Receivable	150									,
9 0	Other Receivables	160									
, e	<u>.                                    </u>	170									
1:	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		2,180,339	255,376	78,522	327,115	194,538	44,020	383,122	53,154	2,165
14	CAPITAL ASSETS (200)					000000000000000000000000000000000000000			0		
15	Works of Art & Historical Treasures	210									
16	4	220									
1	Building & Building Improvements	230						.,			
18	1	240			a						
19	ـ	250									
20	1	260									
21	1	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets					designation of the second second second				ariani-dan material	
24	CURRENT LIABILITIES (400)		-								
25	Interfund Payables	410	A A CONTRACTOR OF THE PROPERTY	A althorities delicated the second se	Company of the Compan	Control of the second s					
26	_	420						:			
27	_	430					-				
28	Contracts Payable	440				The section of the se	,		and the second s	AND THE PERSON NAMED IN TH	
29	Loans Payable	460									
30	Salaries & Benefits Payable	410								the state of the s	
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490				Southern the second sec			-		
33	Due to Activity Fund Organizations	493				THE REAL PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON					-
ģ	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)								Marie and the second se		
38	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37		:									
38	Reserved Fund Balance	714				1 - 1 - 1					
39		730	2,180,339	255,376	78,522	327,115	194,538	44,020	383,122	53,154	2,165
40	Investment in General Fixed Assets				Same of the contract of the co			• [	200 400	131 03	American Contraction
4	Total Liabilities and Fund Balance		2,180,339	255,376	78,522	327,115	194,538	44,020	383,122	93, 134	7,100

## BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABIL STATEMENT OF POS. AS OF JUNE 30, 2012

	A	В		Σ	-	z
H				Acc	Account Groups	roups
~	ASSETS	Acct.	. Agency Fund	General Fixed Assets	P	General Long- Term Debt
_	CURRENT ASSETS (100)					
4	Cash (Accounts 111 through 115) <sup>1</sup>		28,085	35		
S	Investments	120			hune	
ဖ	Taxes Receivable	130				
,	Interfund Receivables	140				
æ	Intergovernmental Accounts Receivable	150				
5	Other Receivables	160				
12	Inventory	170	_			
Έ	Prepaid Items	180				
12	Other Current Assets (Describe & Itemize)	190				
13	Total Current Assets		28,085	85		
14						
5	Works of Art & Historical Treasures	210		, worse		
19	Land	220	_		40,960	
17	Building & Building Improvements	230		11,420,902	905	
8	Site Improvements & Infrastructure	240				
6	Capitalized Equipment	250		1,402,428	428	
2	Construction in Progress	260	_	Little Britain Commission of the Commission of t		
21	Amount Available in Debt Service Funds	340	_		-1 -1	78,522
22	Amount to be Provided for Payment on Long-Term Debt	350				5,449,658
23	Total Capital Assets	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		12,864,290		5,528,180
24	CURRENT LIABILITIES (400)					
25	Interfund Payables	410				
56	Intergovernmental Accounts Payable	420	_			
27	Other Payables	430	_		*****	
28	Contracts Payable	440	_			
29	Loans Payable	460	_:			
8	Salaries & Benefits Payable	470	_			
31	Payroll Deductions & Withholdings	480				
32	Deferred Revenues & Other Current Liabilities	490				
33	Due to Activity Fund Organizations	493		85		
34	Total Current Liabilities		28,085	85		
35	LONG-TERM LIABILITIES (500)				material beat constant and	
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511	_			5,528,180
37	Total Long-Term Liabilities					5,528,180
38	Reserved Fund Balance	714				
39	Unreserved Fund Balance	730				
8	Investment in General Fixed Assets			12,864,290	. 290	management of the second secon
Ę	Total Liabilities and Fund Balance		28,085	85 12,864,290	730	5,528,180

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES PENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND ( GES IN FUND BALANCE
ALL FUNDS - FOR THE ŶEAR ENDING JUNE 30, 2012

		-	İ	ALL FUNDS - FUR 1	DS - FOR THE TEAN ENDING SOINE SU, 2012	ייי ייי ייי	(			-	
	A	 B	ا دا	<b>a</b>	ı İş	1	ים פ	I S	100	C (20)	۷ (
-			(10 (10)	(20)	(30)	(40)	(50)	(69)	( <u>e</u> )	(80)	(06)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<u>س</u>	RECEIPTS/REVENUES	Secretarion contracts of the second									
4	Local Sources	1000	3,805,131	584,212	343,653	125,423	170,446	0	64,152	85,489	1,982
2	Flow-Through Receipts/Revenues from One District to	2000	C	O		0	0				
) ဖ	State Sources	3000	750,922	66,501	0	106,587	6,774	0	0	0	0
<b>~</b> 0	Federal Sources	4000	309,654	2,086	0 343 653	0 232 010	3,533	0	0 64 152	0 85 489	1 982
∞   c	Total Direct Receipts/Kevenues  - The second control of the contro	3998	710 062	602,730		202,200		Commence of the commence of		20.000000000000000000000000000000000000	
<u>۾</u>	receptishevenues for On behalf refineries  Total Receipts/Revenues		5,584,769	652,799	343,653	232,010	180,753	0	64,152	85,489	1,982
=	DISE		and think the section of the section	CONTRACTOR OF THE PROPERTY OF							
12	Instruction	1000	2,733,515		de con our accession accession de la constantina del constantina de la constantina de la constantina del constantina de la constantina de la constantina de la constantina de la constantina de la constantina de la constantina de la constantina de la constantina de la constantina de la constantina de la constantina de la constantina de la constantina de la constantina de la constantina de	Annual and annual and annual and annual annu	48,677	Market and the second of the s			
13	Support Services	2000	1,305,391	653,145		17,222	106,467	0		65,517	2,978
4 ;	Community Services	3000	48,109	0 0	C	133	395	C			mar of market commence and market mar
15	Payments to Other Districts & Govermental Units	5000	054,050	0	452.021	0	0	)		0	0
1/1	Total Direct Disbursements/Expenditures		4,745,505	653,145	452,021	188,538	155,539	0		65,517	2,978
198	Disbursements/Expenditures for "On Behalf" Payments 2	4180	719,062	0		0		0		0	0
19			5,464,567	653,145	452,021	188,538	155,539	0	4.10	65,517	2,978
<u> </u>	Excess of Direct Receipts/Rev					i,		Č	77.70	070	(900/
20	Disbursements/Expenditures 3		120,202	(346)	(108,368)	43,472	25,214	0	64,152	7/6'61	(966)
21				enage of the property and an amount of the property and the property of the pr	Congress and the second	And the second s	A section of the control of the cont		and the second s	in and the second secon	gen a commence de
2 2	OTHER SOURCES OF FUNDS (7000)						1	-			
3 2	1	7110					eme en o				
25	Abolisi triteri, of the Working Cash Full 12  Abatement of the Working Cash Fund 12	7110	4	The state of the s							WAS ALABAMININ IIIIIII WA YORDOO YO
56	Transfer of Working Cash Fund Interest	7120					- management management of the control of the contr				
27	Transfer Among Funds	7130		War to the second secon	Anna Company of the C	Annual desired for a second frequency of the second	A Commission of the Commission	in contrasting or the second of the second		in the second configuration of constant consequences.	
28	Transfer of Interest	7140			de la companya de la	or or or or or or or or or or or or or o					
67	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds	7160									
30			o na conida	Value in a service contract of the contract of	9,00 VIII. 100 V						
_	:	7170	en en en en en en en en en en en en en e								
<u>بر</u>	to Debt Service Fund Savies Fund Savies Fund Savies Pund Savies Pund Savies Fund Fund Savies Fund Savies Fund Savies Fund Fund Fund Fund Savies Fund Fund Fund Fund Fund Fund Fund Fund		o v 000 000								A Commence of the Commence of
38	-	7210		Signature of the second	TO THE PARTY OF TH		and the second				
发		7220	enere adjecte								The state of the s
8	-	7300		The state of the s							
9 6	Sale of Compensation for Fixed Assets Transfer to Data Sanica to Day Principal on Capital Leases	7400			39,816	The second secon					
તે જ	:	7500	eco vacante.		0					· ·	
38		7600			10,000			-		1	
4	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	· · · · · · · · · · · · · · · · · · ·		45,263						
4	1	7800	A CONTRACTOR OF THE CONTRACTOR	A PART OF THE PART		Appropriate to the second seco		0			enter etter som som enterpropriete etter etter etter etter
42	·	7900	Tree diese								The second secon
4	Other Sources Not Classified Elsewhere	0667	C	0	620 56	0	0	0	O .	0	0
45	_ <u> </u>	\$	,								
46			our sale em	. 11					Control Control Control		
47	Abolishment or Abatement of the Working Cash Fund 12	8110							0		
84	Transfer of Working Cash Fund Interest	8120	V 44**-				0.000		0		

Printed: 8/24/2012 Lockport ESD 91 2012AFR

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES THERES, OTHER
COLIDGES (LIGGES) AND THE STAND BALANCE

		SO	DURCES (USES) AND LL FUNDS - FOR THE	YEAR	GES IN FUND BALANCE ENDING JUNE 30, 2012					
A	8	O	۵	Ξ	ш	9	Н		·f	У
		(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
Description	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Ton	Fire Prevention Safety
Transfer Among Funds	8130		Commence of the commence of the contract of th							
Transfer of Interest	8140									
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to	8160									
O&M Fund			ec 200 d <b>2</b> 00							
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Find 5	8170									
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									in a second
Other Revenues Pledged to Pay Principal on Capital Leases	8430	39,816					AND THE PERSON OF THE PERSON O			
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440						100000000000000000000000000000000000000			
Taxes Pledged to Pay Interest on Capital Leases	8510						200	*		
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520						1			
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540						100			
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	77	10,000							
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									

51 50 49

52

52

55 55

57 58 59 60 (996)

19,972 33,182

64,152

318,970

44,020

25,214 169,324

283,643

91,811

(13,289)

(609'55)

310,985

2,099,953

80,386

Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)

Total Other Sources/Uses of Funds

Expenditures/Disbursements and Other Uses of Funds

Other Changes in Fund Balances - Increases (Decreases)

Fund Balances - June 30, 2012

(Describe & Itemize)

8 2

Fund Balances - July 1, 2011

43,472

0 0

0 0

0 0

0 0

95,079

(55, 263)

55,263

39,816

(39,816)

45,263

8740 8810 8820 8830 8840

Transfer to Debt Service Fund to Pay Principal on ISBE Loans

Other Uses Not Classified Elsewhere

Total Other Uses of Funds

Fund Balance Transfers Pledged to Pay for Capital Projects

Other Revenues Pledged to Pay for Capital Projects

8710 8720 8730

Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds

Taxes Pledged to Pay Interest on Revenue Bonds

63

Other Revenues Pledged to Pay Interest on Revenue Bonds

Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds

Grants/Reimbursements Pledged to Pay for Capital Projects

Taxes Transferred to Pay for Capital Projects

2,165

53,154

383,122

44,020

194,538

327,115

78,522

255,376

2,180,339

## STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR F 3 JUNE 30, 2012

		-	C		L		ر	3		_	-	
-	¥		(10)	(20)	(30)	(40)	(20)	(09)	(0,2)	(08)	_	(06)
7	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire	Fire Prevention & Safety
က	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY											
5	Designated Purposes Levies (1110-1120)		3,512,570	564,265	343,517	113,421	42,925	described (gryy)	64,126	84,382	82	1,981
9	Leasing Purposes Levy	1130										
\ «	Special Education Purposes Levy FICAIMedicare Only Purposes Levies	1150	0/9/97				127,455	A Company of the Comp				
ြ	Area Vocational Construction Purposes Levy	1160						7,0				
9;	Summer School Purposes Levy	1170	10.040								11	
12	Uner I ax Levies (Lescribe & Hernize)  Total Ad Valorem Taxes Levied By District3,549,250	0	200	564,265	343,517	113,421	170,380	0	64,126	84,382	82	1,981
13	ΡĄ									The control of the co		
4		1210		· · · · · · · · · · · · · · · · · · ·				COMMENSATION AND A COMMENSATION OF VALUE A CONTRACTOR				
<u>نا</u>	2	1220				***************************************						***************************************
19	Corporate Personal Property Replacement Taxes Other Daymords in Light of Taxes (Describe & Hemite)	1230	829,83									
-   @		2	88,639	0	0	0	0	0	0		0	0
6	2											
8	Regular - Tuition from Pupils or Parents (In State)	1311	750									
21	Regular - Tuition from Other Districts (In State)	1312	AND THE PROPERTY OF THE PROPER									
22	Regular - Tuition from Other Sources (in State)	1313	MARKET PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRES									
23	Regular - Tuition from Other Sources (Out of State)	1314	consequence of the second seco									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1327	AND ADDRESS AND AD									
3 %	Summer Sch - Tuition from Other Sources (in State)	1323										
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	Contraction of the contraction o									
28	CTE - Tuition from Pupils on Parents (in State)	1331								in the second		
59	CTE - Tuition from Other Districts (in State)	1332	CONTRACTOR AND AND AND AND AND AND AND AND AND AND									
9		1333										
ह	CTE - Tuition from Other Sources (Out of State)	1334	**************************************							e te Na		
32	Special Ed - Tuition from Pupils or Parents (In State)	1341										
8 2	Special Ed - Tuttion from Other Districts (in State)  Special Ed - Tuttion from Other Sources (in State)	1343								in in		
5		1344	TO COLUMN TO SERVICE AND ASSESSMENT OF THE PARTY OF THE P									
98	***************************************	1351										
37	Adult - Tuition from Other Districts (In State)	1352								e e e e e e e e e e e e e e e e e e e		
8		1353								Si di		
8		1354	750									
₽	_		3									
4	\$											
42	_	1411										
43		1412										
4		0.41									4.5.1	
₹ 5	Regular - Transp Fees from Co-curricular Activities (In State)	1410										
4		1421										
4		1422										
49		1423										
2		1424										
21	CTE - Transp Fees from Pupils or Parents (In State)	1431										
25	CTE - Transp Fees from Other Districts (In State)	1432				1						
S	CTE - Transp Fees from Other Sources (in State)	1433										

## STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR F 3 JUNE 30, 2012

Company of the control of the cont			[	C	c		_	(		-	-	7
Description to the form to the control form of	F	*	٥	2 6	100	7 %	100)	0	109)	(02)	108	108)
	-[			(nL)	3	<u> </u>	<b>6</b>	(50)	(aa)	E	(00)	(ne)
Second Entire from the state of the state	(	Description	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
The control of the	7	AANAMATATATATATATATATATATATATATATATATATA						Social Security				•
Particle   Transport to make or hearing   Particle	2		1434									
Second In Time Free Interest (Control Montal Mont	55		1441									
Page of the Time of the Continue of the Source (Local So	56		1442									
State   Stat	57		1443				11,135					
Add   Time (a set from the country (a set)   Add   Time (a set)   Add   Time (a set from the country (a set)   Add   Time (a set from the country (a set)   Add   Time (a set from the country (a set)   Add   Time (a set from the country (a set)   Add   Time (a set from the country (a set)   Add   Time (a set from the country (a set)   Add	g	Special Ed. Transp Fees from Other Sources (Out of State)	1444									
About 1 Are for the first on the content in Standard	3 2	Adult Town From Conference Busile or Describe (In State)	1451									
A Marie interpretation to the protection to water in the control of the control o	8	Addit - Iransp rees non rupis of raiens (in state)	2 5									
Add Trans Face to Chief Trans Face to Chief Trans Face to Chief Trans Face to Chief Trans Face to Chief Trans Face to Chief Trans Face to Chief Trans Face to Chief Trans Face T	60	Adult - Transp Fees from Other Districts (in State)	1452									
Tried Trung tends from the Secret (OLD 45 State)  Tried Trung tends from the Secret (OLD 45 State)  Tried Trung tends from the Secret (OLD 45 State)  Tried Emiliary at the secret (OLD 45 State)  Tried Emiliary at the secret (OLD 45 State)  Tried Emiliary at the secret (OLD 45 State)  Tried Emiliary at the secret (OLD 45 State)  Tried Emiliary at the secret (OLD 45 State)  Tried Emiliary at the secret (OLD 45 State)  Tried Emiliary at the secret (OLD 45 State)  Tried Emiliary at the secret (OLD 45 State)  Tried Emiliary at the secret (OLD 45 State)  Tried Emiliary at the secret (OLD 45 State)  Tried Emiliary at the secret (OLD 45 State)  Tried Emiliary (OLD 45 State)  Tried	9	Adult - Transp Fees from Other Sources (In State)	1453									
Control Integration Feet   Control Integration	62	Adult - Transp Fees from Other Sources (Out of State)	1454									
Control Cont	6	Total Transcondation Book					11,135					
Control Cont	3	THE REPORT OF THE PROPERTY OF	CONTRACTOR OF THE CONTRACTOR O									
Control Cont	8	-	Server Comments of the Comment						And the second s			TO COMPANY TO THE STATE OF THE
Total Entiting to investments 1520 1520 1520 1520 1520 1520 1520 1520	65	Interest on Investments	1510	2,957	53		A CONTRACTOR OF THE PROPERTY O		COMMENSATION OF THE PROPERTY O	***************************************	TO A A A A A A A A A A A A A A A A A A A	MATERIAL PROPERTY OF THE PROPE
The State Department   1992   1992   1993   1994   1995	99		1520				COMPANIES AND AND AND AND AND AND AND AND AND AND	CONTRACTOR OF THE PROPERTY OF	Second contraction of the second contraction	and the second s		Accompany of the second
State or Public Learners   1911   66,528   1912   1913   1914   1915	67	Total Earnings on Investments		2,957	53	0	0	0	0	0		Management of the state of the
Seaso to Pupile Littorn   1911   646-528     1912   1913   1914	9	Š										
Sease to Pupier - A Location From the Company of	3 8	3	1811	AE 258								
State to Public - Leaders         1912           State to Public - Content         1912           State to Public - Content         1913           State to Public - Content & Lemnary         1624           State to Public - Content & Lemnary         1620           Other Ecod Service (Describe & Lemnary)         1620           Total Ecod Service (Describe & Lemnary)         1779           Total Ecod Service (Describe & Lemnary)         1770           Total Ecod Service (Describe & Lemnary)         1770           Decision - Leader (Describe & Lemnary)         1770         1770           Date States - Annual Ecod Service (Describe & Lemnary)         1770         1770           Date States - Control (Describe & Lemnary)         1770         1770         1770           Total District (Spored) Activity Income         1770         1770         1770         1770           Total District (Spored) Activity Income         1770         1770         1770         1770         1770           Total District (Spored) Activity Income         1770         1770         1770         1770         1770           Remits - Contributions         1770         1770         1782         1782         1782           State of Contributions (Country Control Control Control Control Country (Country Countr	2	Sales to Pupils - Lunch	2	004,04								
Sale to Pupile - A la Carde Sale to Pupile - A la Carde Sale to Pupile - A la Carde Sale to Pupile - A la Carde Sale to Author - Carde Sale to Author - Carde Sale to Author - Carde Sale to Author - Carde Sale to Author - Carde Sale to Author - Carde Sale to Author - Carde Sale to Author - Carde Sale to Author - Carde Sale to Author - Carde Sale to Author - Carde Sale to Author - Carde Sale to Sale Sale Sale Sale to Sale	8	Sales to Pupils - Breakfast	7191									
Saile to Pupil Office & Hemize)         1614           Saile to Pupil Office & Hemize)         1604           Saile to Adults         1620           Colne Food Sevice (Decembe & Hemize)         1771         3.99           Total Food Sevice (Decembe & Hemize)         1771         3.99           Total Coll Coll Adults (Sevice & Hemize)         1770         10,555           Fees         Book State (Decembe & Hemize)         1770         10,556           Coll Profession Advisity Revenue (Decembe & Hemize)         1770         10,556         0           Coll Description Collection of Admission Advisity Revenue (Decembe & Hemize)         1770         10,550         0           Text Book Income         1770         15,250         0         0           Text Book Income         1871         18,250         0           Retails - Regular Textbooks         1872         3           Sides - Submer Sevol Collection Textbook         1870         18,000           Revisite Revisited Income         1800         1,444         177         1	7	Sales to Pupils - A la Carte	1613									
Space to Adults         1820         1820           Other Food Services         1820         46.268           Total Food Service         1771         3.399         46.268           Admissions - Other Total Collod Activity National Admissions - Other Death (Death & Lemize)         1772         10.551           Admissions - Other Death (Death & Lemize)         1773         10.551         6.252           Admissions - Other Death (Death & Lemize)         1770         13.350         0.0           Peers (Death Obserbed & Lemize)         1770         13.350         0.0           Total Collection (Death of Activity Income         1770         17.352         0.0           Part (Death of Activity Income         17.30         13.350         0.0           Part (Death of Activity Income         17.30         13.350         0.0           Remis - Summer Shoul Technolous (Death of Activity Income         17.30         17.30           Remis - Summer Shoul Technolous (Excellent Collection of Activity Income         17.30         17.30           Siese - Summer Should (Excellent Sources)         18.30         1.40         1.40           Siese - Regular Technolous (Death of Sources)         1.40         1.77         1.30         1.40           Total Technolous (Death of Sources)         1.40 <th< th=""><th>72</th><th>Sales to Pupils - Other (Describe &amp; Itemize)</th><th>1614</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th<>	72	Sales to Pupils - Other (Describe & Itemize)	1614									
Other Foot Service (Describe & Hamize)         1 (569)         46,268           Losal Foot Service (Describe & Hamize)         1 (71)         3,399         8           Administration - Administrations - Administration - Admini	73	Sales to Adults	1620									
Total Food Service   1711   2,399	7	Other Food Service (Describe & Itemize)	1690									1000
Administors - Ambilion   1711   3,399	75	Total Food Service		46,268								
Admissions Other (Describe & lennize)  Fees Store Store State State  Fees The Control (Describe & lennize)  Total District/School Activity Income  Total Reduction For Income  Total	1											
Admissions. Athletic Admissions. Athletic Admissions. Athletic Eves See See See See See See See See See See	인			0000								
Admissions - Other (Describe & Namize)  Admissions - Other (Describe & Namize)  For Data Data School Activity Revenue (Describe & Namize)  Total Data School Activity Revenue (Describe & Namize)  Total Data School Activity Revenue (Describe & Namize)  Total Data School Activity Revenue (Describe & Namize)  Total Data School Activity Revenue (Describe & Namize)  Total Data School Activity Revenue (Describe & Namize)  Text RBOOK MICOME  Rentals - Adult/Continuing Education Textbooks  Rentals - Adult/Continuing Education Textbooks  Rentals - Adult/Continuing Education Textbooks  Sales - Adult/Continuing Education Tex	۲[	***************************************	רביב	PBC, C						e de la constanta de la consta		
Peols Store States   1720   10,251   1720   10,251   1720   172	8		1/19									
Other District/School Activity Income         1730         13950         0           Total District/School Activity Income         1790         13,950         0           Tradia District/School Activity Income         1790         13,950         0           Terrate Summer School Textbooks         1811         75,823         6           Rentials - Summer School Textbooks         1811         75,823         8           Rentials - Summer School Textbooks         1821         8         8           Rentials - Summer School Textbook         1822         8         8           Sales - Actual/Conforming Education Textbooks         1823         8         8           Sales - Actual/Conforming Education Textbook         1823         8         8           Sales - Actual/Conforming Education Textbook         1823         8         8           Sales - Actual School Education Textbook         1820         18,000         8           Countributions are Cloudy Coverrible & Itemsel         1830         18,000         8           Total Textbook Income         1950         1,448         177         136         7         6           Contributions and Districts         1950         1,448         177         136         7         6	73		1720									
Total District/School Activity Revenue (Describe & Itemice)         1790         0m         0m </th <th>80</th> <th>Book Store Sales</th> <th>1730</th> <th>AND MATERIAL SALVANDA</th> <th>TO THE TAXABLE PARTY OF TAXABLE PARTY OF</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	80	Book Store Sales	1730	AND MATERIAL SALVANDA	TO THE TAXABLE PARTY OF TAXABLE PARTY OF							
Total District/School Activity Income   13,360   0	8	Other District/School Activity Revenue (Describe & Itemize)	1790	***************************************	***************************************					liebpa is		
Extractor in the control of Rentals - Support Textrootes         1611         75,823         Rentals - Support Textrootes         1611         75,823         Rentals - Support Textrootes         1612         75,823         Rentals - Support Textrootes         1613         76,823         Rentals - Support Textrootes         1613         76,823         Rentals - Support Textrootes         1613         76,823         Rentals - Support Textrootes         1614         75,823         Rentals - Support Textrootes         162         75,823         Rentals - Support Textrootes         162         75,823         Rentals - Support Textrootes         162         75,823         Rentals - Support Textrootes         163         163         Rentals - Support Textrootes         163 <th< th=""><th>82</th><th>Total District/School Activity Income</th><th></th><th>13,950</th><th>0</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th<>	82	Total District/School Activity Income		13,950	0							
Rentals - Ragular Teatbooks         1811         75,823         Rentals - Ragular Teatbooks         1812         Rentals - Ragular Teatbooks         1812         Rentals - Ragular Teatbooks         1813         Rentals - Adult/Continuode States of Heritals - Adult/Continuode States - Ragular Teatbooks         1822         Rentals - Adult/Continuode States - Adul	83											
Rentlais - Summer School Textbooks         1812         Rentlais - Adult/Continuing Education Textbooks         1813         Rentlais - Adult/Continuing Education Textbooks         1813         Rentlais - Adult/Continuing Education Textbooks         1821         Rentlais - Adult/Continuing Education Textbooks         1822         Rentlais - Adult/Continuing Education Textbook Income         1822         Rentlais Education Textbook Income         1822         Rentlais Education Textbook Income         1822         Rentlais Education Textbook Income         1822         Rentlais Education Textbook Income         1822         1822         Rentl	84		1811	75,823								
Rentals - Adult/Continuing Education Textbooks         1813         Rentals - Adult/Continuing Education Textbooks         1819         Rentals - Adult/Continuing Education Textbooks         1821         Rentals - Adult/Continuing Education Textbooks         1822         Rentals - Adult/Continuing Education Textbooks         1823         Respective Adult/Continuing Education Textbooks         1823         Respective Adult/Continuing Education Textbooks         1823         Respective Adult/Continuing Education Textbooks         1823         Respective Adult/Continuing Education Textbooks         1823         Respective Adult/Continuing Education Textbooks         1820         1820         Respective Adult/Continuing Education Textbooks         1820         Respective Adult/Continuing Education Textbooks         1820         Respective Adult/Continuing Education Textbooks         1820         1820         Respective Adult/Continuing Education Textbooks         1820         1820         1820         Respective Adult/Continuing Education Textbooks         1820         <	35		1812									
Refitals - Other (Describe & Itemize)         1819         Refitals           Sales - Regular Textbooks         1821         8           Sales - Summer School Textbooks         1822         8           Sales - Other (Describe & Itemize)         1822         8           Sales - Other (Describe & Itemize)         1822         8           Sales - Other (Describe & Itemize)         1822         8           Cortex (Describe & Itemize)         1890         75,823           OTHER REVENUE FROM LOCAL SOURCES         1910         18,000           Contributions and Donalions from Private Sources         1920         18,000           Refund         Contributions and Donalions from Private Sources         1920         8           Refund         Contributions and Donalions from Private Sources         1920         8           Services Frowled         1930         12,083         8           Services Frowled         1970         1,448         177         136         57         66         26           Proceeds         Proceeds         1983         9         177         136         177         136         177         136         177         136         177         137         178         178         178         178	8		1813									
Sales - Regular Textbooks         1821           Sales - Summer School Textbooks         1822           Sales - Summer School Textbooks         1823           Sales - Adul/Continuing Education Textbooks         1823           Sales - Adul/Continuing Education Textbooks         1822           Sales - Offine (Describe & Hemize)         1820           Contributions and Donations from Private Sources         1830           Total Textbook Incord         1830           Contributions and Donations from Private Sources         1870           Rentals         Rentals           Rentals         1840           Services Provided Other Districts         1840           Services Provided Other Districts         1840           Payments of Surplus Moneys from TIF Districts         1860           Powereds from Vendor's Contracts         1870           Proceeds from Vendor's Contracts         1870           Proceeds from Vendor's Contracts         1870           School Facility Occupition Tax Proceeds         1883	3 2		1819									
Sales - Summer School Textbooks         1822         Region of Control Excitoration Textbooks         1823         Region of Control Excitoration Textbooks         1829         Region of Control Excitoration Textbooks         1829         Region of Control Excitoration of Excitoration Schools and Decision School	ä		1821									
Sales - Adult/Confirming Education Textbooks         1823         1829         75,823           Colher (Describe & Hemize)         1830         75,823         1910         18,000 <th>3</th> <th></th> <th>1822</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	3		1822									
Sales - Other Described Remize)         1829         Report Resorted Remize)         1820         Report Resorted Remize)         1850         Remize)         R	3 8		1823									
Other Descriptions         1890         75,823         Protein Textbook Income         1890         Protein Textbook Income         Protein Income	3 6		1829									
OTHER PLOGUES         75,823           Total Taxtbook Income         75,823           OTHER REVENUE FROM LOCAL SOURCES         1910         18,000           Rentals         1920         1920         1920           Contributions and Donations from Private Sources         1930         1930         1930           Contributions and Donations from Private Sources         1940         1,2,083         17         136         26         1           Services Provided Other Districts         1960         1,448         177         136         26         1           Physical Solutions Maneys from TIF Districts         1980         177         136         26         1           Proceeds from Vehicles Contracts         1980         1983         1980         1983         1983           School Facility Occupation Tax Proceeds         1983         1983         1983         1983         1983	5	_	1890									
OTHER PREVIOUR ENGINEERS         Contributions and Donasitions from Private Sources         1910         Residual Provided Other Districts         18,000         Residual Provided Other Districts         Residual Provided Other Districts         1920         Residual Provided Other Districts         1920         12,083         17         136         57         66         26         17           Powers Expanditures         Provided Other Districts         1980         1,448         177         136         26         17           Provided Supplus Moneys from TIF Districts         1980         1980         1980         1980         1980           Proceeds from Vehoods Contracts         1983         19	200			75,823								
Rentals   1910   18,000   18,000   1910   18,000   1910   18,000   192	3   3		***************************************									
Revitals         Contributions and Donations from Private Sources         1920         Contributions and Donations From Private Sources         1920	20 2		0101		18 000							
Contributions and Donalions From Private Sources   1200     Impact Feel from Municipal or Countly Governments   1930     Services Frowided Other Districts   1940     Refund of Prior Vears' Expenditures   1950   1,448   177   136   57   66     Driver's Education Fees   1970   1,983     Proceeds from Vendors' Contracts   1980     School Facility Occupation Tax Proceeds   1983     School Facility Occupation Tax Proceeds   1983     School Facility Occupation Tax Proceeds   1983     Contracts   1983     Contrac	ક્ષ	************	2007		2000		The sales of the spiritual section of the sales of the sa	- Anna Caracteria and			A CONTRACTOR OF THE PROPERTY O	TOTAL STREET, THE PROPERTY OF
Impact Fees from Municipal or County Governments   1900	8		1020	***************************************			CONTRACTOR OF THE PROPERTY OF	**************************************		O DESCRIPTION OF THE PROPERTY		THE THE TAXABLE AND THE TAXABLE AND THE TAXABLE AND TA
Services Fronzect Contracts         12.083         1         1         26         1         26         1         26         1         26         1         26         1         26         1         26	200		1940			A Line Transfer of the Control of th	CONTRACTOR OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE	and the second s	Out and the strength of the st	Cast of the case o	SALAN SALAN SALAN SALAN SALAN SALAN SALAN SALAN SALAN SALAN SALAN SALAN SALAN SALAN SALAN SALAN SALAN SALAN SA	
Parametric of Surfaces         Companies         170         1,448         177         136         57         66         26           Drivers's Education Fees         1970         1,448         177         136         57         66         26           Proceeds from Vendors' Contracts         1980         1983         1983         1983         1983			1050				and the second s	Particular section of the section of			1 073	and problems with the second s
Drivers Education Fees Proceeds from Vendors' Contracts 1980 School Facility Occupation Tax Proceeds		-	1960	***************************************	177	136	57	99	######################################	26	8	
Proceeds from Vendors' Contracts School Facility Occupation Tax Proceeds	15	-	1970	A TOTAL CONTRACTOR AND AND AND AND AND AND AND AND AND AND		Control of the Contro	· · · · · · · · · · · · · · · · · · ·			Approximation and property of the state of t	TO THE PROPERTY OF THE PROPERT	apilloment committee in the constraint of the co
School Facility Occupation Tax Proceeds	102	-	1980			Commence of the commence of th	and the second s					Andrewson and the second secon
	101		1983			THE RESERVE THE PROPERTY OF TH			CEPTON CONTRACTOR OF THE CONTRACTOR CONTRACT			

ECEIVED/REVENUES	3 JUNE 30, 2012
STATEMENT OF REVENUES RECEIVED/REVENU	FOR THE YEAR F

(40)	Working Cash Tort			30	26 1,107 64,152 85,489	al designation of the second second second second second second second second second second second second second	
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|                      | Retirement Capital<br>Social Security |   | The state of the s | 99  | 00<br>170 446                          |   |  |  
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second secon |  | 0                                     |                                       |                                       |  | 0  |  |  
  | Secretary designation of the secretary o |
| <del>(</del>         | Transportation                        |   |  | 810   | 867<br>125 423                         |   | A POPA O O O O O O O O O O O O O O O O O   |  
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| (30)                 | Debt Services                         |   |  | ( ,   | 343 653                                |   |  |  
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  |  |  |                                       | Species                               |                                       |  |  |  
   |   |  |
| (20)<br>Onerations & | Maintenance                           |   |  | 1,717   | 19,894                                 |   | OCCUPANT DE SERVICIO DE SECUCIO D | non anno et a <b>nnon separat</b> ion de la calcanación |  | 0  
   | A CONTRACTOR OF THE CONTRACTOR |  |  | Annual to AM former and an artist of the former and an artist of the former and an artist of the former and an artist of the former and artist of  | The second
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PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PR |                                       |                                       |                                       |  |  |  |   |  
   |
| (10)                 | Educational                           | 8,626   |  | 5,337   | 27,494                                 |   | ionalisado o controlamente controlamente de la controlamente del controlamente de la controlamente del controlamente de la controlamente de la controlamente de la controlamente del controlamente del controlamente de la controlamente del con | TOTAL THE THE THE THE THE THE THE THE THE THE  
  |  | 0  |  |  | 372,870  
   | nagonium og melakon attenti ta transferi   | property construction of the contract of the c |  | 372,870  |  |  
   | 21,649   | 90,491<br>151.169   |  |   | 882  | 26A 101  
   
   
  |   |  | ACCESS (\$100) (\$ |  | AND CONTRACTOR STATEMENT AND AND AND AND AND AND AND AND AND AND  
  | 518  | ***************************************  | E40                                   | 010                                   |                                       |  | 0  | 1,257  
   |   |  |
| Acct                 | * *                                   | 1991  | 1992   | 1999  | 1000                                   |   | discourant contract of the second  | 2100   
  | 2200   | to Another2000   | (00  | A CONTRACTOR OF THE CONTRACTOR | 3001   
   | 3002   | 3005   | 9  |  |  |  
   | 3100   | 3110  | 3120   | 3130  | 3145   | 3199   
   
   
  |   | 3200   | 3220   | 3225   | 3235  
  | 3240   | 3270   | 3299                                  |                                       | 3305                                  |  | -  | 3360   
   | 3365  | 3370   |
|                      | Description                           | Payment from Other Districts                              | Sale of Vocational Projects<br>Other Local Fees  | Other Local Revenues (Describe & Itemize)   | Total Other Revenue from Local Sources | FLOW-THROUGH RECEIPTS/REVENUES FROM   | ONE DISTRICT TO ANOTHER DISTRICT (2000)  | Flow-through Revenue from State Sources  
  | Flow-through Revenue from Federal Sources<br>Other Flow-Through (Describe & Itemize)   | v-Through Receipts/Revenues from One District (  | PTS/REVENUES FROM STATE SOURCES (300   | UNRESTRICTED GRANTS-IN-AID   | General State Aid- Sec. 18-8.05  
   | General State Aid - Hold Harmless/Supplemental   | ration Incentives (Accounts 3005-3021)   | Other Unrestricted Grants-III-Aid noin State Sources<br>(Describe & Itemize)   | d Grants-In-Aid  | RESTRICTED GRANTS-IN-AID   | SPECIAL EDUCATION  
   | Special Education - Private Facility Tuition   | ducation - Extraordinary  | Iucation - Orphanage - Individual  | Special Education - Orphanage - Summer  | Special Education - Summer School  | Special Education - Other (Describe & Itemize)   
   
   
  | 0   | and the contraction of the contraction of  | condary Program Improvement (CTEI)   | CTE - WECEP  |   
  | CTE - Instructor Practicum   | CTE - Student Organizations  | er (Describe & Itemize)               | eer and Technical Education           | EDUCATION  A Doubleton I I and TRE    | :G - DOWIstate - 1F1 สาม า บะ<br>ri mation Downstate - Transitional Bilingual Educatio   | oual Ed  | State Free Lunch & Breakfast   
   | School Breakfast Initiative   | Driver Education   |
|                      | (10) (20) (30) (40) (60) (00) (00)    | (10) (20) (40) (40) (50) (50) (50) (50) (50) (50) (50) (5 | 10) (20) (40) (40) (40) (50) (50) (50) (50) (50) (50) (50) (5  | 1991   (10)   (20)   (30)   (40) | 10                                     | 10   10   120 | Acct Peducational Bigs         (20) (30) (30) (40) (40) (40) (40) (10) (10) (10) (10) (10) (10) (10) (1  | 1991   27   1992   27   494   1982   1992   27   495   1984   1985  
1985   1          | Compact   Comp | Acct   Educations & Capital Projects   Capital Projects   Capital Projects   Working Cash   Transportation   Hunicipal   Maintenance   Debt Services   Transportation   Retirement   Capital Projects   Working Cash   Tort   & Safety   Sa | Capital Projects   Capital Pro   | Acct   (10)   (20)   (30)   (40)      | Scription   Acct   Educations & Acct   Educations & Debt Services   Transportation   Retirement   Capital Projects   Working Cash   Tot   Fire Prevent   Page   Educations & Debt Services   Transportation   Retirement   Capital Projects   Working Cash   Tot   Educations & Sectial Security   Tot   Educations   Tot     | Californ   Act   Californ   Act   Californ   Act   Californ   Act   Californ   Act   Californ   Act   Californ   Act   Californ   Act   Californ   Act   Californ   Adultional   Adultion   | scription         Act Image (Main Including)         (40)        
(40)            | scription         Act         Educational         (20)         (30)         (31)         (40)         (10)         (10)         (20) | scription         4cct   100   120 | Scription         Act I (10) (20) (20) (20) (20) (20) (20) (20) (2 | 110   120    | Scription         4(1)         (20)         (30)         (40) | 140   140 | Companies  
Companies   Comp | 100   100 | Strictles of the control of | Scription         Act of Light         (10) <td>scription         4ct         [10]         [40]</td> <td>Strictles         Act of the control of the
control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the contr</td> <td>  Fig. 19   Fig.</td> <td>  11   12   13   14   15   15   15   15   15   15   15</td> <td>  1</td> <td>  Comparison   Com</td> <td>  Control   Cont</td> <td>  1   1   1   1   1   1   1   1   1   1</td> <td>  1   1   1   1   1   1   1   1   1   1</td> <td>  1   1   1   1   1   1   1   1   1   1</td> <td>  Company   Comp</td> <td>  Comparison   Com</td> <td>  Figure   F</td> <td>  Continue   Continue</td> <td>Explainment         Fig. 1         Control of the services of the ser</td> | scription         4ct         [10]         [40] | Strictles         Act of the control of the contr | Fig. 19   Fig.   | 11   12   13   14   15   15   15   15   15   15   15   
   | 1  | Comparison   Com   | Control   Cont   | 1   1   1   1   1   1   1   1   1   1 | 1   1   1   1   1   1   1   1   1   1 | 1   1   1   1   1   1   1   1   1   1 | Company   Comp | Comparison  
Comparison   Com | Figure   F | Continue   Continue | Explainment         Fig. 1         Control of the services of the ser  |

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-		*******	(10)	(20)	(30)	(64)	(20)	(09)	2	(80)	(06)
C	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
150	TRANSPORTATION									Total Control of the Control of C	
151	Transportation - Regular/Vocational	3500				20					
152	A PROPERTY OF THE PROPERTY OF	3510				101,713					
153	· (Describe & Itemize)	3599				404 723	C				
154	Total Transportation	3610	0	0		601,103					
156	Scientific I iteracy	3860	A CONTRACTOR OF THE CONTRACTOR								
157	Truant Alternative/Optional Education	3695	Description of the second of t								
158	Early Childhood - Biock Grant	3705	111,584	15,788		4,854	6,774				
159	Reading Improvement Block Grant	3715					The state of the s				
160	Reading Improvement Block Grant - Reading Recovery	3720	And the second control of the second control			And the state of t					
161	Continued Reading Improvement Block Grant	3/25					And the same of th				
107	Continued Reading Improvement Block Grant (2% Set Aside)	3/20				Marie de la companya	A CASA CANADA CA				<b>Y</b>
3	Chicago General Education Block Grant	3/00	And the second s	Comment of Mary and Apply of the comment of the property of the comment of the co		And the state of t					
164	Chicago Educational Services Block Grant	3/6/			Miles deliver de referencia participa (se presente e 2000) mala delimina						Compression of the compression o
166	School Salety & Educational Injury Weller It Block Static	3780		Assessment of the form of the	And the second s			The control of the co			
167	ECHIOUGH - LEGIIIII I ECHIOUGH CEIREAN CEIREAN CEIREAN CEIREAN CEIREAN CHAIR C	3815	O CONTRACTOR CONTRACTO			And the state of t	demonstration of the second of				
168	Friender   Parning Opportunities - Summer Bridges	3825	And the second s								
169	Infrastruction to Improvements - Planning/Construction	3920		Section and the section of the secti							
170	School Infrastructure - Maintenance Projects	3925							**************************************		
171	s (Describe & Itemize)	3999	505	50,713			W. W.	AND THE RESERVE THE PROPERTY OF THE PROPERTY O	A CONTRACTOR OF THE CONTRACTOR		
172		-	378,052	66,501	0		6,774	And the second s		my man man man man man man man man man man	0
173	Total Receipts from State Sources	3000	750,922	66,501	0	106,587	6,7,4	0			0
17.4	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)	*********									
	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT	Ϋ́Ο									
175	Может потому портория потому потому потому потому потому потому потому потому потому потому потому потому потом						Committee of the commit			And Assembly Conference and Commercial and Commercial Assembly	
176	Federal Impact Aid	4001	***************************************	Printer processor and about the second secon			Constitution of the same of th		Anna cape and an anna cape and an anna cape and an anna cape and an anna cape and an anna cape and an anna cape	AND THE STATE OF T	non-processor was a second and a second and a second and a second and a second and a second and a second and a
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govi	9009				.,,,,,,,,,,					
			(	•	C	c		C	Ċ		C
178			<b>O</b>	0		<b>D</b>	<b>O</b>				
	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOV										
9	Head Start	4045	A STATE OF THE STA								
181	Construction (Impact Aid)	4050	The state of the s				Woodington of the control of the con	Variable of the second			
182	MAGNET	2007		And the second s			and the state of t	And constitutions of the constitution of the c			
183	Other Restricted Grants-fir-Aid Received Directly Holls the regeral Cox.  (Describe & Itemize)	2									
3			C	C		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU		)								
185											
186	TILEV										
187	Title V - Innovation and Flexibility Formula	4100				Appropriate to the form of the state of the	***************************************				
188	Title V - District Projects	4105					A Martin Commence and the relation of the commence of the comm				
189	Title V - Rural & Low Income Schools	4107									
190	Title V - Other (Describe & Itemize)	4199		C		0	c				
2 6	lotal litte V			>							
192		4200					And the second s				
104	National School Linch Program	4210	197.761								
195	Special Milk Program	4215									
196	School Breakfast Program	4220									

RECEIV	AR E/ 5 JUNE 30, 2012	
STATEMENT OF REVENUES	FOR THE YEAR!	

	(10)	(20)	(30)	(40	(20)	(09)	(02)	(80)	(06)
Description Acct	В	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
gram									
Child & Adult Care Food Program					A PROPERTY OF THE PROPERTY OF				
Fresh Fruits & Vegetables									
Food Service - Other (Describe & Itemize)									
Total Food Service	42,761				0				
					10,0				
Title I - Low Income 4300	58,845	6.040		<b>V</b>	3,135				
Title I - 1 ow Income - Neglected Private				******					
				district the second sec					
/e school Keidim									
Title I - Reading First				Administration of the second s					
Title 1. Even Start		incent.							
Till D Till D To The Control of the									
20177		Contract of the Contract of th			A				
Title I - Migrant Education 4340					The second confidence of the second confidence				
Title I - Other (Describe & Itemize)		*****		2000					
	58,845	0		0	3,195				
PIOI I INTELLIBRATION CONTRACTOR	A CONTRACTOR OF THE PARTY OF TH								
				OCCUPATION OF THE PROPERTY OF					
Tills N. Colo 9 Data Erro Cobools - Formula									
THE SCION - LOUBING PROPERTY OF THE STATE OF		\$ p		Administration of the conference or annual control	With the same of an Arms of the Control of the Cont				
Title IV - 21st Century				THE THE PERSON AS A PROPERTY OF THE PERSON ASSESSMENT OF THE PERSON ASS	And the second s				
Title IV. Other (Describe & Itemize)									
A STATE OF THE PROPERTY OF THE	0	0		0	O				
FEDERAL: SPECIAL EDUCATION									
Fed - Spec Education - Preschool Flow-Through				7,110					
End Con Education . Preschool Discretionary	431						ace of the		
www.	131			**************************************	338				
ow incluence				Contract to the contract to th					
Fed - Spec Education - IDEA - Room & Board	1,397	Control of the second s		Dell'Annual Colonial	)				
Fed - Spec Education - IDEA - Discretionary					200000000000000000000000000000000000000				
East Chan Education - IDEA - Other (Describe & Hemize)									
	133 141			0	338				
Total Federal - Special Education	11,001								
CTE - PERKINS			andro						
OTE - Darkins - Title IIIF - Tech Pren	0		e proc						
A 7990	and described the second secon	The state of the s	omport.				e coice		
	Made and advantage of the state				0				
Total CTE - Perkins	>								
Federal - Adult Education 4810						ale confidence and consider recommendations and			and the state of t
ARRA - General State Aid - Education Stabilization				\$100000 (participate)	CALLED THE STATE OF THE STATE O	WALK THE PROPERTY OF THE PROPE		Management of the second secon	and the second s
APRA THE I-I OW Income 4851	1		*			Constitution of the second sec			
Princeton	7								
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	Contraction and the contraction of the contraction		AND DESCRIPTION OF THE PROPERTY OF THE PROPERT	A CONTRACTOR OF THE CONTRACTOR	THE RESERVE THE PROPERTY OF TH	WALLAND TO WALLAND TO THE TOWN AND ADDRESS OF THE TOWN AND ADDRESS OF THE TOWN AND ADDRESS OF THE TOWN AND ADDRESS OF THE TOWN AND ADDRESS OF THE TOWN ADDRESS OF THE		Account of the contract of the	THE PARTY OF THE P
Water programme and a second s	4	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	Manager Manager Andrews Control of the Control of t		6// 2011 0.1 10 10 10 10 10 10 10 10 10 10 10 10 10	MADE TO THE PROPERTY OF THE PR			CANADA CAMADA AND CANADA NO MODE AND CANADA AND CANADA CONTRACTOR OF CANADA CONTRACTOR C
ARRA - Title I - School Improvement (Section 1003g) 4855		COLUMN TRANSPORTATION CONTRACTOR		ORGANICA CONTRACTOR OF THE PROPERTY OF THE PRO	NATURAL PROPERTY OF THE PROPER	THE ACTION WAS ARRESTED FOR THE PARTY OF THE		MANAGEMENT AND THE PROPERTY OF	одидал цинорина волина полителя по того образования.
ARRA - IDFA - Part B - Preschool	6				AND THE PROPERTY OF THE PROPER	Executable State oppositions of conditions of sections		POLICE PROPERTY CONTOUR AREA AND AND AND AND AND AND AND AND AND AN	AND THE PROPERTY OF THE PROPERTY AND THE PROPERTY OF THE PROPE
AND THE RESERVE OF THE TEXT OF									
ACCOUNTS OF THE CONTRACT OF TH	C. C. C. C. C. C. C. C. C. C. C. C. C. C	ANA COLOR DE LA CO		The contract of the contract o					
Appropriate construction of the control of the cont	O CONTRACTOR CONTRACTO	The state of the s	AND THE PROPERTY OF THE PROPER	PROFESSION OF THE PROPERTY OF THE PROFESSION OF THE PROPERTY O	**************************************	ACCUPATION OF THE PROPERTY OF		AN ALLES AND ALL	
ACCUMUNICATION PROPERTY AND THE PROPERTY OF A CARTEST AND	1	William Committee of Committee		The state of the s		The second of th			
ARRA - McKinney - Vento Homeless Education 4862	2	THE RESIDENCE OF THE PROPERTY			000000000000000000000000000000000000000				
ARRA - Child Nutrition Equipment Assistance 4863									
in remainment did Enthula Grants (4864)	4								
	Contract of the Contract of th		·	CHARLES AND AND AND AND AND AND AND AND AND AND	NAME OF THE PROPERTY OF THE PR	MATERIAL PROPERTY OF THE SAME PROPERTY OF A PROPERTY OF THE SAME PARTY.			COLON PROCESSOR AND EAST OF PROPERTY OF THE PERSON OF THE
Impact Aid Competitive Grants	0	The state of the s	conferences (Constitution of Constitution of C		OND THE PROPERTY OF THE PROPER	THE STATE OF THE PART OF THE STATE OF THE ST		CATCHER THE THE THE THE THE THE THE THE THE THE	and a material and a state of the state of t
Qualified Zone Academy Bond Tax Credits 4866									
Oualified School Construction Bond Credits	_								
***************************************	A CONTRACTOR OF THE PROPERTY O	W. C.	THE TAXABLE PROPERTY OF THE PR		COLORO CANADOR CONTRACTOR CONTRAC	ACOMOS ALAMONONATOR COTTA VARIABRICA LANDON			
	Contract annual contract of the contract of th	A SECTION OF SECTION S	mandy management of the second	St. (Janicous). And Co. (And C	CATALONIA CONTRACTOR C	en en esta esta esta esta esta esta en esta esta esta esta esta esta esta esta			COME. V Contraction attended contraction and actions
Build America Bond Interest Reimbursement									
	The second secon	Security of the second	erandere en en en en en en en en en en en en en	Agreeme operate (an economicamenta on anema control on or		Methodownia Walling Contractificati Viteriania Addition			MANAGEMENT AND AND A CONTROL OF

STATEMENT OF REVENUES RECEIVED/REVENUES	FOR THE YEAR E' 3 JUNE 30, 2012
STATEMENT OF RE	FOR THE YE

-	A	8	0	٥	E	F	Э	Н	-	ſ	×	
-			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	ntion
249	Other ARRA Funds - II	4871										
250	Other ARRA Funds - III	4872										
51	Other ARRA Funds - IV	4873										
52	Other ARRA Funds - V	4874										
23	ARRA - Early Childhood	4875										
5	Other ARRA Funds VII	4876										
22	Other ARRA Funds VIII	4877					4					
199	Other ARRA Funds IX	4878			1							
21	Other ARRA Funds X	4879										
ıω	Other ARRA Funds XI	4880	764			7						•
6	Total Stimulus Programs	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	764	0	0	0	0	0			O	>
0		4904										
=	Emergency Immigrant Assistance	4905			ocolina de							
Ñ	Title III - English Language Acquisition	4909										
3		4910										
4	McKinney Education for Homeless Children	4920										
35	Title II - Eisenhower Professional Development Formula	4930										
9	ľ	4932	12,649									
ľ	Federal Charter Schools	4960										
268	Medicaid Matching Funds - Administrative Outreach	4991	20,924	The second secon								
269		4992	40,570								points	
270		4998		2,086		3						Andrew State of Control
271	Total Restricted Grants-In-Ald Received from the Federal Govt Thru the State		309,654		0	0	3,533	0			0	0
12		4000	309,654	2,086	0	0	3,533	0	banan di di	0	0	0
16			4,865,707	652,799	343,653	232,010	180,753	0	64,152	2 85,489	1	1,982

EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL	FOR THE YEAR E 3 JUNE 30, 2012
ES D	노
TUR	E H
STATEMENT OF EXPENDIT	Ä

■				L			7	_		•	
		(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
10 - EDUCATIONAL FUND (ED)			MANAGEMENT CONTRACTOR OF THE PROPERTY OF THE P							-	
4 INSTRUCTION (ED)	Address of the state of the sta		A Charles and the Control of the Con							date radio is the color of the color	The state of the s
+ 1	1100	1,799,960	209,143	2,062	160'19	1,943	2,397	Meaning of a 2	AND THE RESERVE OF THE PROPERTY OF THE PROPERT	2,082,602	2,141,353
6 Pre-K Programs	1125	1000		37.7.4	7.00					947 725	355 EA7
· †	1200	319,467	21,914	4,/40	000					C07,140	40,000
-i	1225	114 420	18 633	1 677	9 773			and a second		144 521	147 127
9 Remedial and Supplemental Programs K-1Z 10 Remedial and Supplemental Programs Pre-K	1275	114,430		7.70,1	2 10		Company of the second s	orizanea a		0	January Company
	1300									0	
12 CTE Programs	1400									0	
	1500	46,324	930	7,077	2,049	THE STATE OF THE S	3,233	Market and the second s		59,213	64,794
14 Summer School Programs	1600	***************************************							A CONTRACTOR OF THE CONTRACTOR	0	
	1650	:								0	
16 Driver's Education Programs 47 Rithornal Programs	1800	3.226	28		2,344	Catalan durantum durantum municum durantum duran		200		860'9	7,751
Triant Alternative & Ontional Programs	1900	Section of the second section of the second section of the section of the second section of the sectio		THE RESIDENCE OF THE PARTY OF T	AND CONTRACTOR OF THE PROPERTY	ALTERNATION TO SERVICE AND SER				0	
	1910									0	
20 Regular K-12 Programs - Private Tuition	1911	***					The second secon			0	
Special Education Programs K-12 - Private Tuition	1912						93,816	. ,-		93,816	000'06
2 Special Education Programs Pre-K - Tuition		**************************************									
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
Kemedial/Supplemental Programs Flets - Flivate Fullon										0	
	-						· · · · · · · · · · · · · · · · · · ·	,.		C	
27 Interscholastic Programs - Private Tuition	1918		-							0	
28 Summer School Programs - Private Tuition	1919	3 a								0	V
29 Gifted Programs - Private Tuition	1920									0	MANAGEMENT AND AND AND AND AND AND AND AND AND AND
30 Bilingual Programs - Private Tuition										) C	
31 Truants Alternative/Optional Ed Progms - Private Tuition	1922	2 283 415	250 248	15.562	82.401	1.943	99,446	200	0	2,733,515	2,806,572
_									ш		
33 SUPPOR SERVICES (ED) 34 RIPPORT SERVICES, PUPILS	No. of the contract of the con			1:							
-	2110	82,117	11,810	4,955	3,053	DOMESTIC OF THE PROPERTY OF TH				101,935	112,545
:	2120									0	
37 Health Services	2130	69,992			868					70,890	69,218
38 Psychological Services	2140	43,093	534	and the second s	SOURCE STATE OF THE  NAMES AND THE PROPERTY OF THE	per general and resemble the second		AND THE RESERVE OF THE PROPERTY OF THE PROPERT	120,021	120,CF	
39 Speech Pathology & Audiology Services		117,997	21,073		LC 7					070,661 A87 AC	32,500
40 Other Support Services - Pupils (Describe & Itemize)		20,062	247	7 055	4,4/5 8.47E			C	C	380,306	396.813
41 Total Support Services - Pupils	2100	333,201	400.00°	OCE'+	075,0						
42 SUPPORT SERVICES - INSTRUCTIONAL STAFF			We promound the state of the st	000		Commercial and Action Commercial Actions of the Commercial Actions of	TO SECURE OF THE	agricultures of the second of the		44 921	48 186
43 Improvement of Instruction Services	2210	18,216	7,026	19,6/9	0.140	AND THE PROPERTY OF THE PROPER	20070	mercan and the second	And the second s	112 140	116 439
44 Educational Media Services	2220	38,771		70,650	2,719					7 446	2 750
45 Assessment & Testing	2230	1,214	4 000	008 00	077'1	<u></u>		C	0	159.507	167.375
46 Total Support Services - Instructional Staff	2200	107,80	000'	676,06			A CONTRACTOR OF THE PARTY OF TH	The second secon			Activities of the second control of the seco
σ,	000000000000000000000000000000000000000	energines are retained than 2000 to an		030.40	2000 F	Secretarion	0.003	And the second second	16 242	E1 250	03 040
	2310	2,404	2/5	50917	4,232	Common system and foundations in the contract of the contract	0,940 1 585	Company of the second	C+0'01	786,10	33,310
49 Executive Administration Services	2330	3 777	849	973			-			5,519	5.576
	2360 -	Ē.	}: :						And the same of th		
51 Tort Immunity Services	2370									0	
52 Total Support Services - General Administration	2300	165,921	26,856	22,736	4,232	0	7,528	0	16,843	244,116	291,195

TEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL	9 JUNE 30, 2012
STATEMENT OF EXPENDITURES DISBURS	FOR THE YEAR E

<b>A</b>											
	8	ပ	D	В	ï	9	I	-	7	¥	اد
		(100)	(200)	(300) Durchased	(400) Supplies &	(200)	(009)	(700) Non-Canitalized	(800) Termination	(006)	
Description	# #	Salaries	Benefits	Services	Supplies G Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
53 SUPPORT SERVICES - SCHOOL ADMINISTRATION										000	000 730
	2410	202,079	71,497	7,094	7,342					288,012	657,682
55 Other Support Services - School Admin (Describe &	2490	0000	707	7 004	7 3/10	-			C	288 012	299 739
Total Support Services - School Administration	2400	202,079	/49/	460' <i>)</i>	7#C' /	<b>O</b>	•		<b>&gt;</b>	7.0.07	
SUPPORT SERVICES - BUSINESS	AND THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED ADDRESS OF THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND		Section of the sectio	A STATE OF THE PROPERTY OF THE		general transfer of the control of t		Annual Commence of the Commenc	Opening the second seco	070 000	900 90
Direction of Business Support Services	2510	25,074	1,145					-		26,219	28,238
Fiscal Services	2520	43,705	5,760	26,425	4,205					80,095	85,496
Operation & Maintenance of Plant Services	2540			23,384	478			668		24,761	27,900
Pupil Transportation Services	2550	and an extension of the second	Des Comments of the Comments o	143	***************************************	MANAGEMENT OF THE PROPERTY OF	man man man man man man man man man man	Se see a comment of the second		143	1,000
Food Services	2560	27,776			73,926		530	- 0000		102,232	123,551
Internal Services	2570			200	70.600		753	008	c	033.450	767 195
Total Support Services - Business	2500	66,555	C)6,0	706,84	600'0/		000				
SUPPORT SERVICES - CENTRAL				-	AND A CHARLES AND AND AND AND AND AND AND AND AND AND	Manager or contract contract of the second second			AND AND AND AND AND AND AND AND AND AND	0	- discount
Direction of Central Support Services	2610	THE PARTY OF THE P	S. C. Prop.	And and amount of the control of the	ALTERNATION OF THE CAMPANIAN PART OF THE CONTRACT OF THE CAMPANIAN PART OF THE CAMPANIAN	Maria Linia - a como como como como administrativa		A	described appropriate to		The second secon
Planning, Research, Development, & Evaluation Services	ices 2620					-				0	
Information Services	2630									0	
Staff Services	2640								4	0	V
Data Processing Services	2660					AND THE PROPERTY OF THE PROPER	A THE PARTY OF THE	A THE WAY THE TOTAL PROPERTY OF THE PROPERTY O	Anna and an an an an an an an an an an an an an	0	000,1
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	nno'i
Other Support Services (Describe & Itemize)	2900				THE RESERVE THE PROPERTY OF TH	The state of the s				0	1,000,1
Total Support Services	2000	856,017	145,952	175,066	102,556	0	8,058	888	16,843	195,505,1	1,425,511
COMMUNITY SERVICES (ED)	3000	35,443	3,278	8,179		1,209			And the state of t	48,109	175,16
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)								in a second			
Payments for Regular Programs	4110							الراب المار		0	794 643
Payments for Special Education Programs	4120			517,543				- and inguis		C+C, 1.1C	010,127
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170			And the second s			AND THE PROPERTY OF THE PROPER		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		THE COLUMN THE PROPERTY OF THE
Other Payments to in-state Govt. Offits (Describe of Itemize)	3			30,343						30,343	32,000
Total Payments to Dist & Other Govt Units	7400		ā, ,							247 896	753 513
(In-State)	914			547,886			0			000,140	515,55
Payments for Regular Programs - Tuition	4210						, 00 07.			740001	100 000
Payments for Special Education Programs - Tuition	4220						110,504			100,01	000,201
Payments for Adult/Continuing Education Programs -	4230					in the second	*************	. 11	- 0.0000000	0	
Tuition	CrCr									0	
Payments for CTE Programs - Lutton	4240					S. Sanga				0	
Payments for community college Frograms - Foundation	er manning.						And to the property of the pro			0	
Payments for Other Programs - Tuttori	4290									0	
Total Payments to Other District & Govt Units -Tuition									***	110 604	100 000
(In State)	4200						110,604		100° 00°	10001	30,301
Payments for Regular Programs - Transfers	4310							-			Access of the second control of the second c
93 Payments for Special Education Programs - Transfers	s 4320				13. 2. d 13. d 14. d 15.				or version		
Payments for Adult/Continuing Ed Programs - Transfers	ers 4330					************	······································			C	

IT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL	
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Page 17

726,397 726,397 726,397 855,513 5,152,723 Budget 00 0 0 0 000 000 4,745,505 653,145 653,145 653,145 658,490 120,202 Total <u>6</u> o 16,843 Termination Benefits (800) Non-Capitalized 1,399 14,224 14,224 14,224 Equipment (200) 0 0 110,604 218,108 Other Objects (009) 3,152 7,262 7,262 7,262 Capital Outlay (200) 3 JUNE 30, 2012 163,835 163,835 163,835 184,957 Supplies & Materials (400) OR THE YEAR E 151,395 151,395 151,395 547,886 746,693 Purchased Services 300 83,323 83,323 83,323 399,478 Employee Benefits (200) ۵ 233,106 233,106 233,106 3,174,875 Salaries (100) 5150 **5100** 2000 4140 5130 5140 2510 2540 2560 **4100** 5110 5120 5200 5000 2500 2190 2530 2550 2900 4340 4370 4380 4390 4300 4400 4000 9009 ۵ 20 - OPERATIONS & MAINTENANCE FUND (O&M) Corporate Personal Prop. Repl. Tax Anticipation Notes Payments for Community College Program - Transfers DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Other Support Services - Pupils (Describe & Itemize) Excess (Deficiency) of Receipts/Revenues Over Payments to Other Dist & Govt Units (Out-of-State) Total Payments to Other Govt. Units (In-State) Other Payments to In-State Govt Units - Transfers Total Payments to Other District & Govt Units Fotal Payments to Other District & Govt Units -PAYMENTS TO OTHER DIST & GOVT UNITS (O&M) PAYMENTS TO OTHER GOVT UNITS (IN-STATE) Debt Services - Interest on Long-Term Debt Facilities Acquisition & Construction Services Payments to Other Govt. Units (Out of State) Other Support Services (Describe & Itemize) Total Direct Disbursements/Expenditures Operation & Maintenance of Plant Services Payments for Special Education Programs Payments for Other Programs - Transfers Payments for CTE Programs - Transfers Direction of Business Support Services Other Payments to In-State Govt. Units ROVISIONS FOR CONTINGENCIES (ED) Total Support Services - Business Total Interest on Short-Term Debt Other Interest on Short-Term Debt State Aid Anticipation Certificates SUPPORT SERVICES - BUSINESS Disbursements/Expenditures SUPPORT SERVICES - PUPILS Pupil Transportation Services Payments for CTE Programs COMMUNITY SERVICES (O&M) Tax Anticipation Warrants SUPPORT SERVICES (O&M) Total Support Services Tax Anticipation Notes **Total Debt Services** (Describe & Itemize) Fransfers (In-State) DEBT SERVICES (ED) Food Services

5110

DEBT SERVICES - INTEREST ON SHORT-TERM DEBT

Tax Anticipation Warrants

Tax Anticipation Notes

Total Payments to Other Dist & Govt Units

DEBT SERVICES (O&M)

38

5120

4000 5000 0

STATEMENT OF EXPENDITURES DISBURSEMEXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR E JUNE 30, 2012

Page 18\*

Page 18

33,544 3,000 36,544 190,000 252,130 190,000 452,646 160,000 40,516 452,646 726,397 Budget 0 171,183 16,145 1,077 17,222 133 171,183 (108,368)2,025 452,021 452,021 (346) 00000 250,180 0000 653,145 Total (006) 0 Termination Benefits (800) Non-Capitalized 14,224 Equipment (200) 0 452,021 0 199,816 2,025 452,021 250,180 0 Other Objects (009) I Capital Outlay (200) ტ 163,835 Supplies & Materials (400) 16,145 17,222 171,183 1,077 133 171,183 151,395 Purchased Services (300) 83,323 Employee Benefits (500)233,106 Salaries ပ<u>ု</u> 2550 2900 4120 4130 4140 2000 3000 4170 4190 4100 2190 5100 5400 5000 5150 5200 5300 9009 5140 5150 5120 5130 5140 5100 5000 4000 5000 5130 5200 Ω DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-Other Interest on Short-Term Debt (Describe & Itemize) Corporate Personal Prop. Repl. Tax Anticipation Notes Other Interest on Short-Term Debt (Describe & Itemize) Other Support Services - Pupils (Describe & Itemize) Total Debt Services - Interest On Short-Term Debt Corporate Personal Prop. Repl. Tax Anticipation Notes DEBT SERVICES - INTEREST ON SHORT-TERM DEBT DEBT SERVICES - INTEREST ON LONG TERM DEBT Payments for Adult/Continuing Education Programs Excess (Deficiency) of Receipts/Revenues Over Total Debt Service - Interest on Short-Term Debt Excess (Deficiency) of Receipts/Revenues/Over TERM DEBT (Lease/Purchase Principal Retired) Total Payments to Other Govt. Units (In-State) PAYMENTS TO OTHER GOVT UNITS (IN-STATE) 40 - TRANSPORTATION FUND (TR) DEBT SERVICE - INTERST ON LONG.TERM DEBT PAYMENTS TO OTHER DIST & GOVT UNITS (TR) DEBT SERVICES - OTHER (Describe & Itemize) 30 - DEBT SERVICES (DS) PAYMENTS TO OTHER DIST & GOVT UNITS (DS) Other Support Services (Describe & Itemize) Payments for Community College Programs Payments for Special Education Programs Total Direct Disbursements/Expenditures Other Payments to In-State Govt. Units PROVISIONS FOR CONTINGENCIES (O&M) Total Disbursements/ Expenditures ROVISION FOR CONTINGENCIES (DS) SUPPORT SERVICES - BUSINESS Payments for Regular Programs State Aid Anticipation Certificates State Aid Anticipation Certificates SUPPORT SERVICES - PUPILS Description Disbursements/Expenditures Pupil Transportation Services Payments for CTE Programs COMMUNITY SERVICES (TR) Total Support Services Fax Anticipation Warrants SUPPORT SERVICES (TR) Fax Anticipation Notes (Describe & Itemize) **Total Debt Services Total Debt Services** DEBT SERVICES (DS) 53 52

NT OF EXPENDITURES DISBURS FOLEXPENDITURES, BUDGET TO ACTUAL	
FO/EXPENDITURES,	3 JUNE 30, 2012
ENDITURES DISBURS	FOR THE YEAR F
STATEMENT OF EXP	

Pescription HER GOVT UNITS (OUT-OF-STATE) TO Other Dist & Govt Units TO Other Dist & Govt Units TO Other Dist & Govt Units TEREST ON SHORT-TERM DEBT Warrants Other To Debt (Describe & Hemize) Test - Interest On Short-Term Debt INTEREST ON LONG-TERM DEBT AYMENTS OF PRINCIPAL ON LONG- Short-Term Debt TO THEREST ON LONG-TERM DEBT AYMENTS OF PRINCIPAL ON LONG- Shurchase Principal Retirical TO THER (Describe & Hemize) TO THER (DESCRIPE) TO THER (DESC	(300) Purchased Services 177,183 171,183	(400) Supplies & Materials Materials	(500) Capital Outlay	Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900)  Total  0 0 0 0 0 0 0 0 0 0 0 0 0 0 43,472	Budget 190,000 0 0 0 225,684
Contention	Purof Sen 0 0 0 79		Capital Outlay	Other Object		Termination Benefits		Budget 190,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Programs   Funct   Funct   Empire   Funct   Funct   Empire   Funct	Services of the services of th		Capital Outlay	Other Object		Benefits Benefits	.,18	Budget 190,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
FER GOVT UNITS (OUT-OF-STATE)   4400   400							0 0 0 0 0 0 0 0 0 0 0 0 43,472	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
TEREST ON SHORT-TERM DEBT   4000		0	0				171,183 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Colorador   Colo		0					0 0 0 0 0 0 0 0 0 43,472	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
rt-TERM DEBT 5110 Anticipation Notes 5120 Anticipation Notes 5130 hort-Term Debt 5140 hort-Term Debt 5100 G-TERM DEBT 5200 CICIPAL ON LONG. 5300 s remuses Over 6000 S wenues Over 1100 NS-1200-1220 S 1-225 NS-1212 S 1-225 S 1-225 S 1-226 S 1-225 S 1-226 S		0					0 0 0 0 0 0 0 0 0 43,472	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
5110		0					0 0 0 0 0 0 0 0 0 43,472	226,684
S120   S130   S130   S140   S140   S140   S140   S140   S140   S140   S150   S140   S150   S150   S160		0					0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	226,684
State		0	0				0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Society   Stand   St		0	0				0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	226,664
Nort-Term Debt   5100		0	0				0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Collect   Coll		0	0				0 0 0 0 0 0 188,538 43,472	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
G-TERM DEBT   5200		0	0				0 0 0 0 0 1 188.538 43.472	228,694
Itemizer   5300   540		0	0				0 0 0 0 188.538 43.472	226,694
I temize    5400		0	0				0 0 0 0 188,538 43,472	226,694
S		0	O				0 0 0 188.538 43,472	226,694
S Venues Over 6000 0 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9		0	0				0 188.538 43,472	226,694
SOCIAL SECURITY  SOCIAL SECURITY  S)  ins 1200-1220) ins 1200-1220 ins - Fre-K		0	0				188.538 43,472	226,694
Social Security  Social Security  S)  Into 1200-1220) 1220  Ins- Fre-K 1275  S 1400  I 1600  I 1600  I 1600  I 1600  I 1600		0	0				188,538	226,694
### Expenditures  ### Join Receipts/Revenues Over  ### Pund (MR/SS)  ### India		2	<b>D</b>				43,472	
Perceipts/Revenues Over	266						43,472	
RETIREMENT/SOCIAL SECURITY           FUND (MR/SS)         1100           rograms (Functions 1200-1220)         1200           rograms - Pre-K         1225           elemental Programs - K-12         1250           elemental Programs - Pre-K         1275           ucation Programs - Pre-K         1300           rams         1500           grams         1600	26.			\$	and the same of th			
RETIREMENT/SOCIAL SECURITY           FUND (MR/SS)         1100           rograms (Functions 1200-1220)         1250           rograms - Pre-K         1225           lemental Programs - K-12         1250           lemental Programs - Pre-K         1275           ucation Programs - Pre-K         1300           rams         1500           grams         1600	26		. Kita and American American					To the state of th
FUND (MRSS)  1100 1100 1125 1027ams (Functions 1200-1220) 1200 1226 Imenalla Programs - K-12 1250 Imenalla Programs - Pre-K 1275 Incation Programs - Pre-K 1275 Incation Programs - Pre-K 1200 Incation Programs - Pre-K 1200 Incation Programs - Pre-K 1200 Incation Programs - Pre-K 1200 Incation Programs - Pre-K 1200 Incation Programs - Incation Programs 1600	261							
1100 1125 1125 1027ams (Functions 1200-1220) 1200 1225 1226 1226 1226 1226 1227 1230 1230 14400 14400 14800 14800 14800 14800 14800 14800 14800 14800 14800 14800 14800 14800 14800	161			A CONTRACTOR OF THE PARTY OF TH			The state of the s	
1000  n Programs (Functions 1200-1220)  n Programs - Pre-K pplemental Programs - K-12 pplemental Programs - Pre-K Education Programs - Pre-K 1275 Education Programs - Pre-K 1400 Programs 1500 Programs 1600	197							000
n Programs (Functions 1200-1220) 1125 n Programs - Pre-K polemental Programs - K-12 1255 poplemental Programs - Pre-K Education Programs - Pre-K 1300 cograms 1400 Programs 1500							75,197	020,02
1200 1226 1250 1276 1300 1400 1500							10 353	18 574
1250 1250 1300 1400 1500	353					Aug., a	CCC,E1	+10,01
1220 1275 1300 1500 1500				· ·			5 604	6 161
1300 1300 1500 1600	25						1000	2
1300 1400 1500 1600 1600 1600 1600 1600 1600 16				Service of the servic				And the same and the (Statement Statement Statement
1400 Programs 1500 I Programs 1600	-					No. of the second	0 0	
1500							1 207	100
	297						167'1	<b>+7+</b> '-
							)	AND AND ALL THE STATE OF THE ST
							0	
rograms	926						226	540
0001	077						0	
e & Optional Programs	277						48,677	55,319
Control of the second s	de de la companie de							
SUPPORT SERVICES (MR/SS)								
The second secon	7 600						4.698	6,068
Work Services	000					. 2.41	0	
Sa	981						13,981	13,665
Annual Marie Control of the Control	625						929	625
diology Services	781						1,781	1,864
e & Itemize) 2190	300			********	ned Senta		300	383
	385			n de la constante de la consta			21,385	22,605
ONAL STAFF								
ervices 2210	264			· · · · · · · · · · · · · · · · · · ·			264	246
vices 2220 12,C						1 60% (100	12,065	8,378
Assessment & Testing 2230 74	74					×0.7 9000	74	202

STATEMENT OF EXPENDITURES DISBURS EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR E JUNE 30, 2012

					L	u		1	_	-		,
Close   Clos	A	В	ပ	O	<b>"</b>	-			1001/	(000)	(OUD)	
Final   Salative   Emphatric   Savotres   Materials   Savotres			(100)	(200)	(300)	(400)	(200)	(009)	(1007)	(800)	(906)	
1	1	Funct	Salarios	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
100   100	Description	*	Salailes	Benefits	Services	Materials			Edulpinent	3		
100   100	SERVICES - GENERAL ADMINISTRATION					:					483	532
2000   1610	Education Services	2310		483							163	4 715
2001   2002   2003   2004   2004   2005	Administration Services	2320		163							748	149
1997   1997		2330		148							Pr-	and the second s
250   250		2361		COMPANY CONTRACTOR CON						uimi	>	
Company   Comp	id from Self insurance Fullo					colone Paris	-					
1985    1985	ompensation or Workers' Occupation Diseas									androme	0	AN ACCUMENTATION AND ARREST AND ARREST AND ARREST AND ARREST ARRE
1,250   1,25	ents	0000		A STATE OF THE PROPERTY OF THE		mane				o airea	0	
2505   2505	nent Insurance Payments	2363		,							0	
2505	Payments (Regular or Self-Insurance)	2364								one di	0	
2.566	nement and Claims Services Payments	2365				www. 10000					C	Control of the Contro
2.505	and Cattlements	2366				*******				· · · · · · · · · · · · · · · · · · ·	Companyor and decomposed and date of south	All rather appropriate and distance and dist
2008   2008	allo Sementorio											
2598   2598	al, inspectional, supervisory or viscomers			organis des								er terresta de la companie de la com
2400   12,445   16,		3368		The same and the s			a .			oo oo o		
240   12,465   12,465   12,465   12,465   16,564   16,5	al Insurance Payments	7300				2000					0	
2410   12,485   15,2485   15,2485   15,2485   15,2485   15,2485   15,2485   15,2485   15,2485   15,2485   15,2485   15,2485   12,2485	Vices	2369									794	5,396
2410   12,466   15,246   15,	ipport Services - General Administration	2300		46)			3					
2410   12,465   12,465   16,564   16,	SERVICES SCHOOL ADMINISTRATION				-		· ·				42 AQE	16 05/
2500   105,465	SERVICES SOLD STATE OF THE PROPERTY OF THE PRO	2410		12.485						10.7	C0+'7'	
12466   16364   16466   1646	f the Principal Services	2000		The same and the s								
250   250	upport Services - School Administration	7430									0	The state of the s
2500   2460   2500	be & Itemize)	400,400,400,400,400,400,400,400,400,400				**********					12,485	16,95
1250   9,486	upport Services - School Administration	2400		12,485		00,0007					Market Country of the	
250   246	TOTAL STATE OF THE PROPERTY OF					eracorea	3-1				C. C. C. C. C. C. C. C. C. C. C. C. C. C	Secretaria de Caracteria de Ca
2500   2466   2500	T SEKVICES - BUSINESS	07.0		Same and provided and the same sections of the same							O	***************************************
2520   3,400   1,005,407   1,10,233   1,10	n of Business Support Services	016Z		007							9,486	85,6
2530   246 639   246 639   246 639   246 639   246 639   246 639   246 639   246 639   246 635   246 63 63 63 63 63 63 63 63 63 63 63 63 63	ervices	2520	i i	9,480							0	tonavi
2540   2550   2550   2575   2776	Application & Construction Services	2530		000000							AA 630	48 20
2550   2500	S Acquisition & Construction Common	2540	i de la companya di serie di s	44,639							000,44	77.01
2500   2500	on & Maintenance of Plant Services	2 1 1		Service and the service and th		••••					O	
2550   2550	ansportation Services	7550				er rooms				i, and a	5,275	7,76
2570   65 400   66 55 1   65 55 1	Socios	5260		c)7'c		ur mên					0	
2500   2500	Opening the state of the state	2570		*******		~~~					CON CO	65.55
2610   1.1933   1.1	COLVENSION OF THE PROPERTY OF	2500		59,400							O L'O	
2510   106,467   119,33   106,467   119,33   106,467   119,33   106,467   119,33   106,467   119,33   106,467   119,33   110,467   119,33   110,467   119,33   110,467   119,33   110,467   110,46	upport Services - Business	2007		1				•				
2510   100	SERVICES - CENTRAL					No. of 10 for					0	
100   100	of Central Support Services	2610		e deservi		·						
2550   0   0   0   0   0   0   0   0   0	II Ol Celinal Support College					• •					0	***********
2630         0	g, Research, Development, & Evaluation Servic		i d			ruman					0	
2650         0	Man Conject	2630		••••							Company of the second s	Succession of the succession o
2 5600       2 5600       2 2800       2 2000       3 2000       3 300       4 14 00       4 14 00       0	STION SELVICES	2640		South of the control								
2600         0           2500         106,467           2000         106,467           3000         385           4120         0           4140         0           4400         0           5110         0           5120         0	ervices	0000				,						
2600         0           2900         106.467           2000         336         2.59           3000         0         0           4140         0         0           44000         0         0           5120         0         0	rocessing Services	0007		-							•	
2900         106,467         119,33           2000         395         2,59           4120         0         0           4140         0         0           4000         0         0           510         0         0           5120         0         0	unnort Services - Central	2600		0	YE						0	×
2000       3000       3000       4120       4140       6       6       6       7       6       6       7       6       6       7       6       6       7       6       6       7       6       6       6       6       7       6       6       7       6       7       6       7       8       9       9       9       9       9       9       9       9       9       10   <	1 Consider (Describe & Homize)	2900								***************************************	106 467	119.33
395 2.00 3965 4140 4140 4000 0 0 0 0 0 0 0 0 0 0 0 0	Today (activities of the control of	0000		106.467		00 PC.A		quine				,
3000 3000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		2007									395	2,59
4120 4140 4000 5110 5120		3000		CSS CSS		calles i				annoles,		
4120 4140 4000 4000 5110 5120	AND THE PROPERTY OF THE PROPER	- Table 1				ander 10	or and a second				With a state of the state of th	e de la company
Section Programs 4120  grams 4144  grams 4000  ner Dist & Govt Units 4000  SET ON SHORT-TERM DEBT 6120  nits 5120	TO OTHER DIST & GOVI ONLYS (MINSS)			THE PARTY OF THE P								
97ams 4140 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	its for Special Education Programs	4120								نى ئىلىنى	0	
Per Dist & Govt Units 4000  EST ON SHORT-TERM DEBT 5110  nts 5120	to for CTE Drograms	4140				****					0	
SET ON SHORT-TERM DEBT ST ON SHORT-TERM DEBT ON SHO		0007		0		and the second					The state of the s	o of Cope and the
EST ON SHORT-TERM DEBT 5110	ayments to Other Dist & Govt Units	2		The state of the s								
EST ON SHORT-TERM DEBT 5110 nts 5120	ICES (MR/SS)			2 2		*****						
5110 5120 6120	SANCE INTEREST ON SHORT-TERM DEBT					***********		A CT THE THE WAY WAS A SHOULD SHOW THE THE THE THE THE THE THE THE THE THE		*****	William Control of the Control of th	Section of the second section of the second
9120	AND THE PROPERTY OF THE PROPER	5110									O Common	ACTION TO A STATE OF THE STATE
77	icipation Warrants					ec.					0	
	ticipation Notes	6				esecc.						-

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUA	
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Proceedings   Proceedings   Procedings   P	ŀ		-		[	L		(		-	-		
Participate   Participate		A	<u></u>	S	٥	T E	<b>L</b>	٥	H (See	- 600	000	۷ (	١
State   Control of the Control of	-			(100)	(200)	(300)	(400)	(009)	(009)	(700)	comment.	(900)	
Control Cont	,	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	V00-V00-0-0-0-0-	Total	Budget
Total biole Services a femoment   S190   S	283	State Aid Anticipation Certificates	5140									0	
Total Information Services a contract and the contract	284	Other (Describe & Itemize)	5150								turn	0	
The continue contin	285	Total Debt Services - Interest	2000						0		consider the second	0	0
Test information (September 2017)  Leaves (Definition) of the september 2017  Determination (September 2017)  Support Entrol (September 2017)  Support Support (September 2017)  Support Support (September 2017)  Support Support (September 2017)  Support		PROVISION FOR CONTINGENCIES (MR/SS)	9009								74		
Execution of the properties		Total Disbursements/Expenditures			155,539				0			155,539	177,245
Set - CAPTAL PROJECTS (CP)   Support Services (CP)   Set - CAPTAL PROJECTS (CP)   Set - CAPTAL CAPT	000	Excess (Deficiency) of Receipts/Revenues Over Dishursements/Franchitures										25,214	
### 1900 TESTINGER (CP)  ### 1900 TESTINGER (C	<b>3</b> 62	THE ARTHUR PROPERTY AND ADMINISTRATION OF THE ARTHUR ADMINISTRATION AND ADMINISTRATION ADMINISTRATION ADMINISTRATION ADMINISTRATION AND ADMINISTRATION ADM	And the same of the same		And the second s		Fundamental Security Control of the	And the second s					
Support Services (Principles	2	60 - CAPITAL PROJECTS (CP)											
Productive control and property services of the control of the c	3 3	CHARACT SERVICES (70)										and the state of t	
Principal Secretary Control (Control	167 202	SUPPORT SERVICES (CT) SUBDORT SERVICES - RUSINESS											
Other Support Strategies   2000   0   0   0   0   0   0   0   0	293	Facilities Acquisition and Construction Services	2530									0	
For the property of the prop	294	Other Support Services (Describe & Itemize)	2900	MAA AAAAAAA AAAAA AAAAAA								0	
Polymetric to Control (1982)   Polymetric Control (1982)	295	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
Paymerist 9 (1995 to UNES 600 MES)   1990		AYMENTS TO OTHER DIST & GOVT UNITS (CP)			Ť								
Payments to Other Good built (in States) 4100 Payments to Other Good built (in States) 4100 Payments to Other Good built (in States) 4100 Payments to Other Good built (in States) 4140 Payments to Other Control Cont		PAYMENTS TO OTHER GOVT UNITS (In State)				The state of the s					ii.		
Payments for Schelle (Location Programs 1412)   Payments for Schelle (Locati	298	Payments to Other Govt Units (In-State)	4100			and the second s						0 0	
Operator Performant         Control Programs         4140         0	299	Payments for Special Education Programs	4120	i i		postulos - properto especial por portir de la calendada			AND THE PROPERTY OF THE PROPER			0	· · · · · · · · · · · · · · · · · · ·
Other Payment to Include Only Libration Control Control C	300	Payments for CTE Programs	4140			A			Andrew Company of the			0 0	
FOUNDED FOR EXECUTION CONTRICATION CONTRIC	301	Other Payments to In-State Govt. Units (Describe &	4190						0			0	0
Production of Control Contro		Total Payments to Other Dist & Govt Units	4000	•									
Total Debutsementaries reparamentaries repar		PROVISION FOR CONTINGENCIES (S&C/CI)	0009				C	C CONTRACTOR CONTRACTOR CONTRACTOR	0	0	0	0	0
Debaration of the company of managements of the company of managements of the company of managements of the company of the c	304	Total Disbursements/ Expenditures							A CONTRACTOR OF THE CONTRACTOR				
To - WORKING CASH (WC)   Superport SERVICES - CENERAL ADMINISTRATION   Culture Fact from Serf Insurance Formation   Culture Fact from Services Payments   Culture	205	Excess (Denciency) of Receipts/Revenues Over Dishursements/Expenditures										0	
70 - WORKING CASH (WC)   20 - WORKING CAUGHOUS Services Fund Workers Compensation or Workers Compensation Workers				AND CONTRACTOR OF THE CONTRACT	Market and an additional programmer of any programmer and an additional and an additional and an additional and additional and additional and additional and additional and additional and additional and additional and additional and additional and additional and additional and additional and additional and additional and additional and additional and additional and additional and additional additional and additional	TOTAL CONTRACTOR OF THE PROPERTY OF THE PROPER							
80 - TORT FUND (TF)  SupPort Services - General, Administration  Current Perport Services - General Administration  Submit Services - General Administration  Recipcoal insurance Payments  Linguish Payments (Regular or Self-Insurance)  Resident Insurance Payments  Linguish Payments (Regular or Self-Insurance)  Resident Insurance Payments  Submit Services Payments  Submit Services Payments  Submit Services Payments  Submit Services Payments  Submit Services Payments  Submit Services Payments  Submit Services Payments  Submit Submit Services Payments  Submit Submit Services Payments  Submit Submit Services Payments  Submit Submit Services Payments  Submit Submit Services Payments  Submit Submit Services Payments  Submit Submit Services Payments  Submit Submit Services Payments  Submit Submit Services Payments  Submit Submit Services Payments  Submit Submit Services Payments  Submit Submit Services Payments  Submit Submit Services Payments  Submit Submit Services Payments  Submit Submit Services Payments  Submit Services Payments  Submit Services Payments  Submit Services Full Serv	207	70 - WORKING CASH (WC)										-	
80 - TORT FUND (TF)           SulPPORT SERVICES - GENIERAL ADMINISTRATION           Culains Pad from Self Insurance Fund         2351         0           Culains Pad from Self Insurance Fund         2363         23.366           Acts Payments         2364         36.809         6           Acts Payments         2364         36.809         6           Insurance Payments (Regular or Self-Insurance)         2364         36.809         6           Risk Management and Claims Services Payments         2366         6         0           Ludgment and Selfements         2366         2369         0         0           Reciprocal Insurance Payments         2368         2369         0         0         0           Reciprocal Insurance Relations Self-Insurance (Transportation)         2372         0         0         0         0         0           Total Support Serv			a constanting	Account of the Control of the Contro			A LIBERT AND AND AND AND AND AND AND AND AND AND		AND THE RESIDENCE OF THE PROPERTY OF THE PROPE				
Sulpeokt Services General, Abministration         2561         0           Claims Pad from Set Insurance Fund         2261         0           Veryend Factor Set Insurance Part Acts Payments         2262         223.365           Veryend Set Insurance Payments         2263         36.809           Insurance Payment Insurance Payments         2365         2737           Insurance Payments of Celarist Services Payments         2365         2737           Loss Prevention of Reduction of Reduction         2366         2,737           Loss Prevention of Reduction         237         2,506           Loss Prevention of Reduction         237         0           Rectprocal Insurance Payments         237         0           1 Vehicle Insurance (Fundings & Grounds)         237         0           Vehicle Insurance (Insurance Payments)         237         0           2 Vehicle Insurance Payments         237         0           2 Vehicle Insurance (Insurance Payments)         237           2 Ve	300	80 - TORT FUND (TF)											
Claims Paid from Self Insurance Fund         2351         Columns Paid from Self Insurance Fund         23365         336	3 6	SUPPORT SERVICES - GENERAL ADMINISTRATION											
Workers Compensation or Workers Cocupation Disease Adds Payments         233.65         23.365         <	311	Claims Paid from Self Insurance Fund										0	
Acts Fayments         Acts Fayments         2363         0           Incurance Payments         2364         36,809         36,809           Insurance Payment incurance Payments         2364         0           Risk Management and Claims Services Payments         2366         0           Budgment and Claims Services Payments         2366         2,737           Legal Services Payments         2368         2,606           Legal Services         2371         0           Proper Insurance Payments         2369         0           Legal Services         2,606         0           Legal Services         0         0           Proper Insurance Playments         2371           Proper Insurance Playments         2,606           Legal Services         0           Proper Insurance Playments         2,737           Total Support Services - General Administration         200           DEBT SERVICES (TF)         0           DEBT SERVICES (TF)         0           Concariate Services         0      <	3	Workers' Compensation or Workers' Occupation Disease				23.365						23,365	36,524
Insurance Payments (Regular or Self-Insurance)   2364   36,809	313	Acts Fayments Unemployment Insurance Payments	2363			000000000000000000000000000000000000000		A PANCOLOGICA CONTRACTOR CONTRACT	ALPHANE SERVICE STATE OF THE S		CONTROL METAL AND AND AND AND AND AND AND AND AND AND	0	
Risk Management and Claims Services Payments         2865         0           Judgment and Settlements         2366         0           Judgment and Settlements         2366         0           Educational, Inspectional Supervisory Services Related to 2367         2,737         0           Legal Services Payments         2368         2,606         0           Reciprocal Insurance Payments         2371         0         0           Property Insurance Payments         2372         0         0         0           Property Insurance (Full infinity Set Services - General Administration)         2372         0         0         0         0         0         665,517         0           DEBT SERVICES (ITF)         5000         0 <t< th=""><th>314</th><th>Insurance Payments (Regular or Self-Insurance)</th><th>2364</th><th></th><th></th><th>36,809</th><th></th><th></th><th></th><th>A</th><th></th><th>96,86</th><th>SDS'GS</th></t<>	314	Insurance Payments (Regular or Self-Insurance)	2364			36,809				A		96,86	SDS'GS
Ludgment and Settlements         2366           Legal Services Related to 2367         2,737           Legal Services Related to 2368         2,606           Legal Services Recording in specification or Reduction         2,368           Legal Services         2,368           Property Insurance Payments         2,371           Vehicle Insurance (Buildings & Grounds)         2371           Vehicle Insurance (Buildings & Grounds)         2372           Vehicle Insurance (Transporation)         2000           DEBT SERVICES (IT)           DEBT SERVICES (IT)           Comparison Without Services - Central Administration           Comparison Without Services - Central Administration Notes           Commarked Transfer of Market Term DEBT           Commarked Design With Term Notes           S110	315	Risk Management and Claims Services Payments	2365									0 0	
Educational Supervisory Services Netated to 250f   2,737   2,737   2,737   2,737   2,737   2,737   2,737   2,737   2,737   2,606   2,606   2,606   2,606   2,606   2,606   2,606   2,606   2,206   2,206   2,206   2,206   2,206   2,206   2,206   2,207   2	316	Judgment and Settlements								***************************************			
Reciprocal Insurance Payments         2368         0           Legal Services         2369         2,606         0           Legal Services         2371         0         0           Property Insurance (Flanksoration)         2372         0         0         0         0         0         0         0         0         66,517         7         7           Vehicle Insurance (Transporation)         2000         0         0         0         0         0         66,517         7           Total Support Services - General Administration         5000         <	317	Educational, Inspectional, Supervisory Services Kelated toss Prevention or Reduction				2,737						2,737	2,800
Legal Services         2369         Compared language         2369         Compared language	318	Reciprocal Insurance Payments	2368	2000		The state of the s	AND THE PROPERTY OF THE PROPER	CONTRACTOR CONTRACTOR OF A WARR CONTRACTOR	Anna Maria Cara Cara Cara Cara Cara Cara Cara			0	
Property Insurance (Buildings & Grounds)         2371         0         0         0         0         0         0         65,517         0         0         65,517         0         0         65,517         0	319	Legal Services	2369			2,606						000,2	7,000
Vehicle Insurance (Transporation)         23/72         0         0         65,517         0         0         65,517         0         0         65,517         0         0         65,517         0         0         65,517         0 <th>320</th> <th>Property Insurance (Buildings &amp; Grounds)</th> <th>2371</th> <th></th> <th></th> <th></th> <th>-</th> <th></th> <th></th> <th></th> <th></th> <th>0</th> <th></th>	320	Property Insurance (Buildings & Grounds)	2371				-					0	
DEBT SERVICES (ITF)  DEBT SERVICES (ITF)  DEBT SERVICES - INTEREST ON SHORT-TERM DEBT  Tax Abilicoption Without Services - 1300  Communicate Destroin Rote Report of the Services - 1300  Communicate Destroin Rote Report Services - 1300  Communicate Destroin Rote Report Services - 1300  Communicate Destroin Rote Report Services - 1300  Communicate Destroin Rote Report Services - 1300  Communicate Report Services - 1300  Comm	321	Vehicle Insurance (Transporation)	2372	O	0	65,517	0	0	0	0		65,517	78,133
DEBT SERVICES (IT)  DEBT SERVICES - NTEREST ON SHORT-TERM DEBT  Tax Anticipation Nates 5130  Communicate Development Tax Anticipation Nates 5130	322	Total Support Services - General Administration	2007	)	Account of the second of the s				de la companya de la	And the second s			and the second s
DEBI SEKVICES - INITEREST ON STOCKT-IEAM DEDI Transplant on Versional Plant Section 12 Anticipation Notes 5130	323	DEBT SERVICES (TF)	One.										- 4-
Classification Warrants Communicate Description Notes 51310	324	DEBI SEKVICES - INTEREST ON SHOKT-TERM DEBI	0110						Manager Association of the Company o			C	and the second second of the second s
	325	l ax Anticipation Warrants Comorate Personal Pron. Repl. Tax Anticipation Notes	5130									0	

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Υ			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
327	Other Interest or Short-Term Debt	5150				accord broken					0	
328	Total Debt Services - Interest on Short-Term Debt	2000						0			0	0
329	329 PROVISIONS FOR CONTINGENCIES (TF)	0009			300000000000000000000000000000000000000				Contraction and Contraction an			
330			0	0	65,517	0	0	0	0	0	65,517	78,133
331	Excess (Deficiency) of Receipts/Revenues Over										19,972	of the second se
332	AND THE RESIDENCE AND ADDRESS OF THE TAXABLE STATES AND ADDRESS OF TAXABLE STATES AND	and complete memory to be colder	A 12 PACKAGE WAS VERY TO THE TANK THE PACKAGE AND THE PACKAGE	CAMPAGAGE AND STREET,	the total desirement of the common conjugation of	THE RESIDENCE OF THE PROPERTY	PARAMANANA PARAMANA PARAMANANA PA	Office and the sead Markey and Mandalaneed the Report to the contract washington	Commence of the commence of th	The Section and Area Section (Contraction)	AT ANY TOTAL OF A LEGISLAND REPORT OF THE PROPERTY OF THE PARTY OF THE	THE PROPERTY OF THE PROPERTY OF THE PARTY OF
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	8S)										
334	SUPPORT SERVICES (FP&S)											
335	SUPPORT SERVICES - BUSINESS											
336	!	2530									0	annual Museum huntermanners as an an
337	Operation & Maintenance of Plant Services	2540	200000000000000000000000000000000000000		2,978	Annual desiration and the second seco	TO THE THE TAXABLE PROPERTY OF THE PROPERTY OF	AND THE PARTY OF T	The second secon	The second secon	2,978	2,978
338	Contractive.	2500	0	0	2,978	0	0	0	0	0	2,978	8/6'7
339		2900									0	
340		2000	0	0	2,978	0	0	0	0	0	2,978	2,978
341	341 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)							The second secon		5.4		
	Other Payments to In-State Govt. Units	4190									C	
342								C		. of one	0	0
343	Total Payments to Other Dist & Govf Units	4000						-				Commence of the Commence of th
344	⊼	Survey de la constitución de la				no vos sere						
345	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT	***************************************						VIII.		va	C	monoment commonweal common com
346		5110										AND A DESCRIPTION OF THE PROPERTY OF THE PROPE
347		5150										C
348		5100						0				
349	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									<b>D</b>	
L.	Debt Service - Payments of Principal on Long-Term Debt	2300										
350	15 (Lease/Purchase Principal Retired)		- mandalic			· moto					0	C
351		2000						0		(		
352	352 PROVISION FOR CONTINGENCIES (FP&S)	0009		entroductivativativativati (n. co. co. co. energencentromorphism et el	/ Turner of the common of the	a constant and a cons		***************************************	A CONTRACTOR CONTRACTO	A vog. o	2006	9 0 7 8
353	Total Disbursements/Expenditures		0	0	2,978	0	<b>O</b>		O	O	0/6'7	0.12.7
											(966)	
354	1 Disbursements/Expenditures						B		F-45.0		1222	

ND REINVESTMENT ACT (ARRA) of 2009 FEDERAL STIMULUS - AMERICAN RECOV

(Detailed Schedule of Receipts and Disbursements)

Expenditures (900) Total Termination (800) Non-Capitalized Equipment (200) Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public; Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings; 1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23 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; 0 Other 99 DISBURSEMENT Capital Outlay (200) 0 Supplies & Materials (400) School modernization, renovation, or repair that is inconsistent with State Law 0 Purchased Services (300)2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below: Employee Benefits (200) used for the following non-allowable purposes: **2 2 2** Purchase or upgrade of vehicles; Payments of maintenance costs; Salaries 100 **ARRA Receipts** ---RECEIPTS-4857 4860 4861 4863 4863 4865 4866 4868 4869 4870 4873 # ¢ct 4851 4852 4853 4854 4856 4872 4874 4875 4876 4878 4855 4867 4871 4877 മ Ending Balance June 30, 2012 Total ARRA Programs ARRA - General State Aid - Other Govt Services Stabilization District's Accounting Basis is CASH ARRA - Title I School Improvement (Section 1003g) ARRA - McKenney - Vento Homeless Education ARRA Revenue Source Code ARRA - Child Nutrition Equipment Assistance Build America Bonds Interest Reimbursement ARRA - Title I School Improvement (Part A) ARRA - Title II D Technology Competitive ARRA - Title II D Technology Formula Impact Aid Construction Competitive ARRA - IDEA Part B Flow Through ARRA - Title I Delinquent - Private ARRA - Title I Neglected - Private Build America Bonds Tax Credits Impact Aid Construction Formula Beginning Balance July 1, 2011 ARRA - IDEA Part B Preschool ARRA - Title I Low Income ARRA - Early Childhood QZAB Tax Credits QSCB Tax Credits ARRA - Other VIII ARRA - Other VII ARRA - Other III ARRA - Other IV ARRA - Other IX ARRA - Other XI ARRA - Other V ARRA - Other X ARRA - Other II

	4	В	Э	D	E	£
-	SCHEDULE OF AD VALOREM TAX RECEIPTS.					
	Description	Taxes Received 7-1-11 Thru 6-30-12 (from 2011 Levy & Prior	Taxes Received (from the 2011 Levy)	Taxes Received (from 2010 & Prior Levies)	Total Extimated Taxes (from the 2011 Levy)	Estimated Taxes Due (from the 2011 Levy)
۷ اص				(Column B - C)		(Column E - C)
4	Educational	3,512,570	1,675,635	1,836,935	3,600,451	1,924,816
5	Operations & Maintenance	564,265	337,286	226,979	724,927	387,641
9	Debt Services ★	343,517	169,123	174,394	363,535	194,412
7	Transportation	113,421	40,541	72,880	87,248	46,707
∞	Municipal Retirement	42,925	240	42,685	612	372
6	Capital Improvements	0		0	contradit danate.	0
9		64,126	30,946	33,180	66,431	
=	Tort Immunity	84,382	40,781	43,601	87,402	46,621
12		1,981	096	1,021	2,143	1,183
13		0		0	0.000	0
14	Special Education	26,670	12,954	13,716	27,705	14,751
15		0		0	C. PP. O. DO MAN.	0
16		127,455	85,641	41,814	183,834	98,193
17	Summer School	0	CONTRACTOR OF THE PROPERTY OF	0	1. COM accompanion	0
18	Other (Describe & Itemize)	10,010	4,798	5,212	10,409	5,611
19		4,891,322	2,398,905	2,492,417	5,154,697	2,755,792
3 2	The formulae in column B are unumfarfa	when reporting on a ACCR	NIAI basis			·
22		yments on bonds must be recorded on line 6 (Debt Services)	Services).			

_	A	۷		2	ا ا	_	י		-	,
_	' SCHELULE OF SHORT-TERM DEBT	11 de gri			)					
	A CONTROL WINDOWS AND THE RESIDENCE WAS A CONTROL WAS A CONTROL OF THE PROPERTY OF THE PROPERT	Outstanding		Issued 07/01/11	Retired 07/01/11	Outstanding		4.		
2	Description	Beginning 07/01/11		Through 06/30/12	Through 06/30/12	Ending 06/30/12				
	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX	BY garage								
ω 4	Total CPPRT Notes					0				
۷	TAX ANTICIPATION WARRANTS (TAW)		manufacture of the second	20000000000000000000000000000000000000		March 2.77 Commence and Commence of the Commen				
ှေဖ	Educational Fund					0				
_	Operations & Maintenance Fund					0				
∞	Debt Services - Construction					0				
6	Debt Services - Working Cash					0				
2	Debt Services - Refunding Bonds					0				
;	Transportation Fund	and an arrange								
7 0	+					0				
5 4	<del>-</del>					0				
15	┷	:	0	0	0	0				
19	¥	And the second s	a manada e destribuedos							
1						0				
48	╄-					0				
19	Fire Prevention & Safety Fund					0				
20	_					0				
7	Total TANs		0	0	0	0				
22	TEA					The second secon				
						0				
23		and the second s	THE STATE OF THE S	· · · · · · · · · · · · · · · · · · ·	The state of the s	Commence of the control of the contr				
7	EN SE	The second secon	And the second			C				
52		The state of the s	diagram of the state of the sta		and the second s					
56	5	(0) and (1) an			The second secon	C				
72	Total Other Short-Term Borrowing (Describe & Itemize)									
ģ	SCHEDULE OF LONG-TERM DEBT	182-1338								
3	мерендения нарадинатичности положения в положе		AND THE PROPERTY OF THE	AND THE PROPERTY OF THE PROPER	A CONTRACTOR OF THE PROPERTY O	AND REAL PROPERTY AND AND AND AND AND AND AND AND AND AND	Am. differences			Amount to be
	Date o Date o	Amon	****	Type of Issue *	Outstanding 07/1/11	Issued 7/1/11 thru	described and	Retired 7/1/11 thru	Outstanding	Provided for
ç		(mm/dd/yy) Issue		•		71 0000	itemized	71 10010	.,	Term Debt
3 2	Coneral Obligation Refunding Bonds series 2001B		575,000	3	575,000			15,000	560,000	552,046
8	Debt Certificates Series 2007	07/02/07	555,000	7	555,000			0	555,000	547,117
333	General Obliq. Refunding School Bonds Series 2007C		2,180,000	3	2,060,000			35,000	2,025,000	1,996,237
34	General Oblig. Limited School Bonds Series 2007A		2,105,000	8	1,975,000			100,000	1,875,000	1,848,367
32	Debt Certificates Series 2008		520,000	7	490,000			10,000	480,000	473,182
98	Capital Lease Payments		159,264	6	72,996	200		39,816	33,180	32,709
37	and the second s								0	manager of model comment ordermodels.
ဂ ဂ	minimum managalan da da da da da da da da da da da da da		:		and the same and t				0	
8 6	HARMON PROPERTY OF THE PROPERT								0	
4	The second secon								0	***************************************
42									0.0	
43	phonon and the state of the sta	The state of the s			The state of the s				<b>D</b> C	
4	enderminadism produmentale and let to a training generalization of the state material baselines of the second control to								0	
5	adada aha ahada managay o aha-sama managama ahaman ang aka ahaman ya ang aka at ang ang ang ang ang ang ang an								0	
9	THE PROPERTY OF STREET AND ASSOCIATED ASSOCIATION ASSOCIATION ASSOCIATION AND ASSOCIATION								0	
4 <u>ξ</u>	The second process of the second of the seco				- Charles				0	
1 4	the transfer many many many and the contract of the contract o	0.9	6.094.264		5,727,996	0	0	199,816	5,528,180	5,449,658
3	-				and the second s	The second secon				
57	be identified separately with the	ie amount: Eiso Deniosti Cafati, Emigramontal and Engrau Donds	re fetteemeer	Ponds Donds	7 Other	Dobt Cort				
2 6	1. Working Castl rund Dorlus 2. Eurodise Boods 5.	Tod ladoment Bonds		in Lifetgy conds	S Other	Other Limited School Bonds				
3 2	2. Furunity Bonds 6.	Building Bonds			9 Other	Capital lease				
\$		9								

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

	G	I	_	¬	~
1 SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	() () and () () () () () () () () () () () () ()	e de la constante de la consta			
Description Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes	Driver Education
3 Cash Basis Fund Balance as of July 1, 2011		***************************************	AND THE PROPERTY OF THE PROPER		
4 RECEIPTS:					
5 Ad Valorem Taxes Received by District		26,670			
6 Eamings on Investments 10, 20, 40, 50 or 60-1500					
_					
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")					Application of the state of the
11 Sale of Bonds			The second discontinuous and the second disco		
12 Total Receipts	0	26,670	0	0	0
13 DISBURSEMENTS:					manique deste, atendromes establishes de cliente colónical carácter establishes
		26,670	AND THE REAL PROPERTY AND THE PROPERTY A	des de un conseque de una contrar de por encoderar final contrarior y mandra descriptor	entre des de la destableción des destaca a contra estableción estableción en el destableción en el destableción de la destablec
Facilities Acquisition & Construction Services			and the second s		exponentiations to the a fundamental to the EVEL of the old above to usual restricted to
_					
DEBT SERVICE					
30-52UU					
Debt Services - Payments of Principal on Long-Term Debt 30-5300   19   (Lease/Purchase Principal Retired)					
_					
				0	
22 Other Disbursements (Describe & Itemize on tab "Itemization 32")					
23 Total Disbursements	0	26,670	0	0	0
24 Ending Cash Basis Fund Balance as of June 30, 2012	0	0	0	0	0
25 Reserved Fund Balance 714					
	0	0	0	0	0
17					
OULE OF TORT					
30 Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?	A A A A A A A A A A A A A A A A A A A				
31 Total Claims Payments:	arianda jemenjama receptor ( a raja de receptor panera de receptor				
32 Total Reserve Remaining: 33 Total Reserve Remaining: 33 Total Reserve Remaining: 33 Total Reserve Remaining: 33 Total Reserve Remaining: 33 Total Reserve Remaining: 33 Total Reserve Remaining: 33 Total Reserve Remaining: 33 Total Reserve Remaining: 33 Total Reserve Remaining: 33 Total Reserve Remaining: 34 Total Reserve Remaining: 34 Total Reserve Remaining: 35 Total Remaining: 35 Tot	ALVE MET PROPERTY (MARKET) STREET OF THE ALVERTY OF THE STREET OF THE STREET				
34 included in line 30 above. Include the total dollar amount for each category.		novideor nor			
1 4		-2-1-1-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-			
		•			
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1		C			
1					
-	Constitution of the second sec				
L					
44 Principal and Interest on Tort Bonds					
AG a Schedules for Tort Immunity are to be completed only if excenditives have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing freshricted) fund halances	er than the Tort In	nmunity Fund (80) durin	d the fiscal vear as a re	still of existing (restricte	d) find halances
	these restricted to	ort immunity monies and	only if reported in a fur	nd other than Tort Imm	unity Fund (80).
-					

L	A	В	၁	۵	Ш	4	ပ	I	_	7	×	-1
-												
7		Annual and an old Andrew consistency of the Annual	The control of the co									
۲,	Schedule of Capital Outlay and Depreciation	d Depr	eciation									
4	Description of Assets	Acct	Cost 7-1-11	Add: Additions 2011-12	Less: Deletions 2011-12	Cost 6-30-12	Life In Years	Accumulated Depreciation 7-1-11	Add: Depreciation Allowable 2011-12	Less: Depreciation Deletions 2011-12	Accumulated Depreciation 6-30-12	Balance Undepreciated 6-30-12
2	5 Works of Art & Historical Treasures	210			A	0					0	0
9	Land	220										
-	Non-Depreciable Land	221	40,960			40,960		and the state of t				40,960
∞	-	222				0	8				0	0
6	Ē	230					***************************************					
9	_	231	10,951,430			10,951,430	2	3,411,988	219,028		3,631,016	7,320,414
Ξ	-	232			O COLORO DE COLO	0	52				0	0
12	Improvements Other than Buildings (Infrastructure)	240	469,472			469,472	ឧ	407,349	23,701		431,050	38,422
13	ပြ	250										
4	10 Yr Schedule	251	1,148,265	7,262		1,155,527	2	782,331	2,870		785,201	370,326
15		252	24,997			24,997		23,330	572		23,902	1,095
16	3 Yr Schedule	253	180,145	41,759		221,904	n	70,243	71,604	April 10 April 40 April 10 Apr	141,847	80,057
17	5	260				0	1					0
198	Total Capital Assets	200	12,815,269	49,021	0	12,864,290		4,695,241	317,775	0	5,013,016	7,851,274
19	Ž	700			A CONTRACTOR OF THE PROPERTY O	15,623	9		1,562			
2	Allowable Depreciation	***************************************							319,337			

	Α	В	С	D	E F
1				(OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)	
2			his sched	ule is completed for school districts only.	
3	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	Amount
√5			androquitroportion consumption consump	ominikan itaa ita ilikuka ila inta inta ka ka inta inta inta inta inta inta inta int	anno contratte anno anno anno anno anno anno anno ann
ô 7	EXPENDITURES:		OPE	RATING EXPENSE PER PUPIL	***************************************
	ED	Expenditures 15-22, L113		Total Expenditures	\$ 4,745,505
_	O&M	Expenditures 15-22, L149		Total Expenditures	653,145
_	DS	Expenditures 15-22, L167		Total Expenditures	452,021
11		Expenditures 15-22, L203		Total Expenditures	188,538
	MR/SS TORT	Expenditures 15-22, L287 Expenditures 15-22, L330		Total Expenditures Total Expenditures	155,539 65,517
14	10117	Exponditures to 22, 2000		Total Expenditures	\$ 6,260,265
15					***************************************
16 17	LESS RECEIPTS/REVENUES	S OR DISBURSEMENTS/EXPENDITURES NO	T APPLIC	ABLE TO THE REGULAR K-12 PROGRAM:	
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$ 0
19		Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
20		Revenues 9-14, L48, Col F		Summer Sch - Transp. Fees from Other Districts (In State)	0
21 22		Revenues 9-14, L49, Col F Revenues 9-14, L50 Col F		Summer Sch - Transp. Fees from Other Sources (In State) Summer Sch - Transp. Fees from Other Sources (Out of State)	0
23		Revenues 9-14, L52, Col F		CTE - Transp Fees from Other Districts (In State)	0
	TR	Revenues 9-14, L56, Col F		Special Ed - Transp Fees from Other Districts (In State)	0
5	ŢR į	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)	0
_	TR	Revenues 9-14, L60, Col F		Adult - Transp Fees from Other Districts (In State)	0
	TR	Revenues 9-14, L61, Col F		Adult - Transp Fees from Other Sources (Out of State)	0
	TR O&M	Revenues 9-14, L62, Col F Revenues 9-14, L148, Col D		Adult - Transp Fees from Other Sources (Out of State) Adult Ed (from ICCB)	0
	O&M-TR	Revenues 9-14, L149, Col D & F		Adult Ed - Other (Describe & Itemize)	0
	O&M-TR	Revenues 9-14, L218, Col D,F		Fed - Spec Education - Preschool Flow-Through	0
	O&M-TR	Revenues 9-14, L219, Col D,F		Fed - Spec Education - Preschool Discretionary	0
	O&M	Revenues 9-14, L229, Col D		Federal - Adult Education	0
	ED ED	Expenditures 15-22, L6, Col K - (G+I) Expenditures 15-22, L8, Col K - (G+I)		Pre-K Programs Special Education Programs Pre-K	0
	ED	Expenditures 15-22, L10, Col K - (G+I)		Remedial and Supplemental Programs Pre-K	0
_	ED	Expenditures 15-22, L11, Col K - (G+I)		Adult/Continuing Education Programs	0
38		Expenditures 15-22, L14, Col K - (G+I)	1600	Summer School Programs	0
39		Expenditures 15-22, L19, Col K		Pre-K Programs - Private Tuition	0
40 41		Expenditures 15-22, L20, Col K Expenditures 15-22, L21, Col K	1911 1912	Regular K-12 Programs - Private Tuition  Special Education Programs K-12 - Private Tuition	93,816
12		Expenditures 15-22, L22, Col K	1913	Special Education Programs Pre-K - Tuition	0
13		Expenditures 15-22, L23, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
	ED	Expenditures 15-22, L24, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	. 0
45 46		Expenditures 15-22, L25, Col K Expenditures 15-22, L26, Col K	1916 1917	Adul/Continuing Education Programs - Private Tuition CTE Programs - Private Tuition	0
47		Expenditures 15-22, L27, Col K	1918	Interscholastic Programs - Private Tuition	0
48		Expenditures 15-22, L28, Col K	1919	Summer School Programs - Private Tuition	0
49		Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition	0
50		Expenditures 15-22, L30, Col K	1921 1922	Bilingual Programs - Private Tuition	0
51 52		Expenditures 15-22, L31, Col K Expenditures 15-22, L74, Col K - (G+I)	3000	Truants Alternative/Optional Ed Progms - Private Tuition Community Services	46.900
53		Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units	658,490
54		Expenditures 15-22, L113, Col G	-	Capital Outlay	3,152
55	ED	Expenditures 15-22, L113, Col I		Non-Capitalized Equipment	1,399
_	M&O	Expenditures 15-22, L129, Col K - (G+I)	3000	Community Services Total Payments to Other Dist & Govt Units	0
	O&M O&M	Expenditures 15-22, L137, Col K Expenditures 15-22, L149, Col G	4000	Capital Outlay	7,262
_	O&M	Expenditures 15-22, L149, Col I		Non-Capitalized Equipment	14,224
	DS	Expenditures 15-22, L153, Col K	4000	Payments to Other Dist & Govt Units	0
61	DS	Expenditures 15-22, L163, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	199,816
	TR	Expenditures 15-22, L178, Col K - (G+I)	3000	Community Services	133
	TR TR	Expenditures 15-22, L189, Col K Expenditures 15-22, L199, Col K	4000 5300	Total Payments to Other Dist & Govt Units  Debt Service - Payments of Principal on Long-Term Debt	171,183
	TR	Expenditures 15-22, L199, Col R Expenditures 15-22, L203, Col G	-	Capital Outlay	
	TR	Expenditures 15-22, L203, Col I	-	Non-Capitalized Equipment	
7	MR/SS	Expenditures 15-22, L209, Col K	1125	Pre-K Programs	
	MR/SS	Expenditures 15-22, L211, Col K	1225	Special Education Programs - Pre-K	(
	MR/SS	Expenditures 15-22, L213, Col K	1275	Remedial and Supplemental Programs - Pre-K	<u> </u>
	MR/SS MR/SS	Expenditures 15-22, L214, Col K Expenditures 15-22, L217, Col K	1300 1600	Adult/Continuing Education Programs Summer School Programs	
	MR/SS	Expenditures 15-22, L277, Col K	3000	Community Services	395
73	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units	0
74					
75 76 77 78	· ·			Total Deduction Total Operating Expenses (Regular K-1	
77				9 Mo ADA (See the General State Aid Claim for 2011-2012 (ISBE 54-33, L	· continuos con transfer de la continuo del continuo del continuo de la continuo del continuo de la continuo de la continuo del continuo de la continuo della continuo de la continuo de la continuo de la continuo della
<del>78</del>				Estimated OEPP	
79	i				

	A	В	c	D	E	F (
<u> </u>				(OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)	لتل	
1				• • • • • • • • • • • • • • • • • • • •		
2	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	<u>Thi</u>	s sched	ule is completed for school districts only.	anna anor	
3				ний дамуный учинучный и намер и простоя в простоя в простоя в простоя в простоя в простоя в простоя в простоя в		**************************************
4	Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount
75		<u> </u>				
2			Bi	EN CADITA TUITION CHADCE		
30			P	ER CAPITA TUITION CHARGE	**********	
81						
82	LESS OFFSETTING RECEIPTS	S/REVENUES:				
83	TR	Revenues 9-14, L42, Coi F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
84		Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (in State)		0
85		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		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)		11,135
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		46,268
	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		13,950
95		Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		75,823
_						***************************************
96		Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97		Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98		Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		. 0
99		Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		18,000
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		8,626
103		Revenues 9-14, L106, Col C	1993	Other Local Fees		0
	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		264,191
	ED-O&M-MR/SS	Revenues 9-14, L131, Col C,D,F	3200	Total Career and Technical Education		518
						***************************************
	ED-MR/SS	Revenues 9-14, L144, Col C.G	3300	Total Bilingual Ed		0
107		Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		1,257
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		0
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		101,733
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
_	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0 -
_	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
_	ł .		3715	Reading Improvement Block Grant		0
_	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G		- ·		***************************************
	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
1	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
<u>/17</u>	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
1118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Learning Technology Centers		0
	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		51,215
_			4045			0 (,210
125		Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		***************************************
	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
	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
	ED-MR/SS	Revenues 9-14, L201, Col C,G	•	Total Food Service		42,761
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		62,040
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through/Low Incidence		131,651
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		1,397
_	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
_	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
_	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
1	1	Revenue Adjustments within range of C231				
160	ED-O&M-DS-TR-MR/SS-Tort	thru J258	4800	Total ARRA Program Adjustments		764
	ED,O&M,MR/SS	Revenues 9-14, L260, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
	4		4904			0
	ED-TR-MR/SS	Revenues 9-14, L261, Col C,F,G		Emergency Immigrant Assistance		0
	ED-TR-MR/SS	Revenues 9-14, L262, Col C,F,G	4909	Title III - English Language Acquisition		Yearth in National on the National American Amer
_	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4910	Learn & Serve America		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4932	Title II - Teacher Quality		12,649
_	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4960	Federal Charter Schools		0
	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		20,924
	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		40,570
	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		2,086
_	.2	NOTOHIGG STIT, LETO, COLO,D,F,G	-4050	Callet 1. Sounding 1. Creation 1. Callet and all controls (Management of Management of		2,000
172				Total Allowance for PCTC Computation	n (	907,558
173						***************************************
174	4			Net Operating Expense for PCTC Computati		4,155,937
175	2			Total Depreciation Allowance (from page 27, Col		319,337
176	<b>5</b>			Total Allowance for PCTC Computation		4,475,274
177	7			9 Mo AD		583.25
<b>√17</b> 8	3			Total Estimated PCTC	>* :	\$ 7,672.99
179	•					
180						
18		nange based on the data provided. The final a	mounts	will be calculated by ISBE		

## Name of the Local Education Agency (LEA) Participating in the Joint (Limit text to 200 characters, for additional space use line 33 and 38) 90, 88, 88A, & 33C LASEC and District 91 share facility space for programing 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 Shared with all LASEC Member Districts and D205 Agreement, Cooperative or Shared Service. CLIC- includes over 100 Illinois School Districts Lincolnway Area Affliation (Health Insurance) Curriculum planning with D205, 92, 89, Sped Coordinator shared with LASEC LASEC (five member districts) REPORT ON SHARED SECUCES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357 Next Fiscal Year Fiscal Year Ending June 30, 2012 Barriers to Implementation × × × × × × Fiscal Year Current × × × × × × × Fiscal Year Prior × × × × × × × STEM (science, technology, engineering and math) Program Offerings Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget Additional space for Column (D) - Barriers to Implementation: Check if the schedule is not applicable. Service or Function (Check all that apply) Additional space for Column (E) - Name of LEA: website: http://www.isbe.net/sfms/afr/afr.htm All Other Joint/Cooperative Agreements ⋖ Vocational Education Cooperatives Supply & Equipment Purchasing Special Education Cooperatives Grounds Maintenance Services Educational Shared Programs Professional Development Personnel Recruitment Maintenance Services Technology Services Curriculum Planning **Employee Benefits Energy Purchasing** Custodial Services Shared Personnel Investment Pools Legal Services Transportation Food Services Grant Writing Insurance Other 35 15 4 9 9 9 34 S ဖ

## ILLINOIS STATE BOARD OF EDUCATION

Page 32 /

School Business Services Division (N-330) Springfield, IL 62777-0001 100 North First Street

LOCKPORT ELEMENTARY SCHOOL D 29,729 4,933 228,314 193,652 Total Budgeted Expenditures, Fiscal Year 2013 Maintenance Fund 56-099-0910-02 Operations & 4,933 29,729 193,652 228,314 **Educational Fund** School District Name: RCDT Number: 9 5,519 26,219 0 218,985 187,247 Total Actual Expenditures, Fiscal Year 2012 Maintenance Fund Operations & 5,519 26,219 187,247 218,985 **Educational Fund** (10) Funct. 2330 2490 2510 2570 2610 Deduct - Early Retirement or other pension obligations required 2320 Percent Increase (Decrease) for FY2013 (Budgeted) over 9. FY2012 (Actual) LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET 3. Other Support Services - School Administration 4. Direction of Business Support Services 6. Direction of Central Support Services 2. Special Area Administration Services Executive Administration Services by state law and included above. Description (Section 17-1.5 of the School Code) 5. Internal Services 8. Totals

## CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2012" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2012. l also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2013" agree with the amounts on the budget adopted by the Board of Education.

%

9-19-2012 (Date)

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

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lowest 25th percentile of like districts in administrative experiments per student (+tri quartile) and will wave the influency by ocal o account		
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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 5/12-3.25g. Waiver applications must be postmarked by August 17, 2012 to ensure inclusion in the Fall 2012 report, postmarked by January 18, 2013 to ensure inclusion in the Spring
2013 report, or postmarked by August 16, 2013 to ensure inclusion in the Fall 2013 report. Information on the waiver process can be found at
www.isbe.net/isbewaivers/default.htm.

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

- 1. Page 9-14 Revenue Line 11 Acct 1190 Col 10: \$10,010 Unemployment Levy
- 2. Page 9-14 Revenue Line 107 Acct 1999 Col 10: \$5,336 Misc. Revenue
- 3. Page 9-14 Revenue Line 107 Acct 1999 Col 20: \$1,717 Misc. Revenue
- 4. Page 9-14 Revenue Line 107 Acct 1999 Col 40: \$810 Reimbursement
- 5. Page 9-14 Revenue Line 171 Acct 3999 Col 10: \$502 State Library Grant
- 6. Page 9-14 Revenue Line 171 Acct 3999 Col 20: \$50,713 IL Dept of Commerce and Ec Opportunity Grant
- 7. Page 15-22 Expenditures Line 40 Acct 2190 Col 100: \$20,062 Student Supervision Salary
- 8. Page 15-22 Expenditures Line 82 Acct 4190 Col 300: \$30,343 Unemployment
- 9. Page 15-22 Expenditures Line 164 Acct 5400 Col 600: \$2,025 Bond Admin Fees

## Reference Pages.

- 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
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- 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 fullion 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.

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τ-	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY New Provisions in the School Code, Section 17-1 (105 ILC	.) SUMMARY INFORM. 17-1 (105 ILCS 5/17-1)	INFORMATION 2S 5/17-1)						
7 6	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2013 annual budget to be amended to include a "deficit reduction plan" and narrative.	flects that a "deficit redu lucation (ISBE) within 30	ction plan" is required a days after accepting tl	is calculated below, then he audit report. This may	ficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annu within 30 days after accepting the audit report. This may require the FY2013 annual budget to be amended to include a "deficit	plete the "deficit reductio I budget to be amended t	n plan" in the 'o include a '	e annual 'deficit	
	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 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 (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third funds budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.	idelines and format in th n amount equal to or gre an original budget/amer	e School District Budge sater than one-third (1/2 ided budget with ISBE	at Form 50-36. A plan is. 3) of the ending fund bala that provides a "deficit re	mat in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues to or greater than one-third (1/3) of the ending fund balance is less than three times set/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.	g funds listed below resul ending fund balance is k shortfall within the next i	t in direct revess than thre three years.	venues se times	
4			Service and the first terminal territory in the control of the con						
2	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	I - Operating Funds ( the following calculation)	ls Only ion)						
9		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL			
^	Direct Revenues	4,865,707	652,799	232,010	64,152	5,814,668			
	<del>i -</del>	4,745,505	653,145	188,538		5,587,188			
6	Ť	120,202	(346)	43,472	64,152	227,480			
2	Fund Balance - June 30, 2012	2,180,339	255,376	327,115	383,122	3,145,952			
=									
12	<u> </u>		Bala	nced - no deficit r	Balanced - no deficit reduction plan is required.	uired.			
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14	+								

Page 36

## GASSENSMITH & ASSOCIATES, LTD.

## CERTIFIED PUBLIC ACCOUNTANTS

323 SPRINGFIELD AVENUE JOLIET, ILLINOIS 60435

815-744-6200

FAX 815-744-3822

#### INDEPENDENT AUDITORS' REPORT

To The Board of Education Lockport Elementary School District 91 Lockport, Illinois

We have audited the accompanying financial statements of Lockport Elementary School District 91 as of and for the fiscal year ended June 30, 2012, as listed in the table of contents. These financial statements are the responsibility of the school district's management. Our responsibility is to express an opinion 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 <u>Government Auditing Standards</u>, 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note #1, Lockport Elementary School District 91 has prepared these financial statements using accounting practices prescribed or permitted by the Illinois state Board of Education, which practices differ from accounting principles generally accepted in the United States of America. Also as described in Note #1, Lockport Elementary School District 91 prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Lockport Elementary School District 91 as of June 30, 2012, or changes in financial position for the fiscal year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of Lockport Elementary School District 91 as of June 30, 2012, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of accounting described in Note #1.

In accordance with Government Auditing Standards, we have also issued a report dated August 10, 2012, on our consideration of Lockport Elementary School District 91's internal control over financial reporting and 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 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 and should be considered in assessing the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements taken as whole. The information proved on pages 2 through 4, supplementary schedules on pages 23 through 26, statistical section on pages 27 through 29 and the itemization schedule on page 32, Schedule of Funding Progress relative to the Illinois Municipal Retirement Fund, and Schedules for Trust and Agency Funds are presented for the purposes of additional analysis and are not a required part of the financial statements of Lockport School District 91. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on page 28 and per capita tuition charges on page 29, and the Schedule of Funding Progress relative to the Illinois Municipal Retirement Fund, is the responsibility of management and has been derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The 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 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 taken as whole. The information on pages 28 - 30 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The Report on Shared Services or Outsourcing on page 31 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 32 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements taken as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on page 28 and per capital tuition charges on page 29, and the Schedule of Funding Progress relative to the Illinois Municipal Retirement Fund, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them. The Table of Contents references a Federal Compliance Section on Pages 37-46; however, this District was not required to have a Single Audit and this section has not been completed.

Gassensmith & Associates, Ltd.
Certified Public Accountants

## GASSENSMITH & ASSOCIATES, LTD.

## CERTIFIED PUBLIC ACCOUNTANTS

PRINGFIELD AVENUE JOLIET, ILLINOIS 60435

815-744-6200

FAX 815-744-3822

Report on Compliance and on Internal Control Over Financial Reporting
Based on an Audit of Financial Statements Performed
in Accordance with Government Auditing Standards

To the Board of Education Lockport Elementary School District No. 91 Lockport, Illinois

We have audited the financial statements of Lockport Elementary School District No. 91 as of and for the year ended June 30, 2012, and have issued our report thereon dated August 10, 2012. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles. 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.

#### **Internal Control Over Financial Reporting**

Management of Lockport Elementary School District No. 91 is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Lockport Elementary School District No. 91's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the school district's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the school district's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a

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To The Board of Education Lockport Elementary School District No. 91

material misstatement of the school district's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Lockport Elementary School District No. 91's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that a re required to be reported under *Government Auditing Standards*.

In Accordance with SAS No. 114 The Auditor's Communication with Those Charged with Governance we have issued a separate letter dated August 10, 2012 to the Board of Education addressing those required communications.

This report is intended solely for the information of the Board of Education, management, the Illinois State Board of Education, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Gassensmith & Associates, Ltd.

Certified Public Accountants

August 10, 2012

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## Note #1 Summary of Significant Accounting Policies

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

### A. Principles Used to Determine Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

### Component Units

The District has developed criteria to determine whether outside agencies with activities that benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria includes, but is not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters), scope of public service and special financing relationships.

Joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service and special financing relationships criteria and are, therefore, excluded from the accompanying financial statements because the District does not control the assets, operations or management of the joint agreements. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity.

### B. Basis of Presentation - Fund Accounting

The Annual Financial Report is a regulatory report prepared in accordance with the requirements of the Illinois State Board of Education and does not include the government-wide financial statements including the statement of net assets and the statement of activities required by accounting principles generally accepted in the United States of America.

## WILL COUNTY, ILLINOIS NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

### Note #1 Summary of Significant Accounting Policies (continued)

## B. Basis of Presentation - Fund Accounting (continued)

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements.

These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

#### Governmental Funds -

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. The Special Education tax levy is included in these funds.

The Debt Services Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

The Transportation Fund and the Illinois Municipal Retirement/Social Security Fund, are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The Capital Projects Fund is used to account for the financial resources to be used for the acquisition or construction of, and/or additions to, major capital facilities.

## Note #1 Summary of Significant Accounting Policies (continued)

### B. Basis of Presentation - Fund Accounting (continued)

### Governmental Funds - (continued)

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds.

The Tort Fund accounts for financial resources to be used for the payment of insurance and tort related expenses.

The Fire Prevention and Safety Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

#### Fiduciary Funds

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

The Agency Funds include Student Activity Funds. They account for assets held by the District as an agent for the students, teachers and other entities. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

### Governmental and Expendable Trust Funds - Measurement Focus

The financial statements of all Governmental Funds and Expendable Trust Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

### Note #1 Summary of Significant Accounting Policies (continued)

B. Basis of Presentation - Fund Accounting (continued)

#### General Fixed Assets and General Long-term Debt Account Group

Capital assets purchased or acquired with an original cost of \$1,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. The District records purchases of property and equipment as expenditures of various funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

No depreciation has been provided on fixed assets in these financial statements. Current depreciation of \$317,775 has been utilized for the calculation of the per capita tuition charge and accumulated depreciation totaling \$5,013,016 has been reported on the Illinois Local Education Agency annual financial report (ISBE Form 50-35). Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

The estimated useful lives are as follows:

Buildings	50 years
Improvements	20 years
Transportation Equipment	5 years
Other Equipment	3 - 10 years

Long-term liabilities expected to be financed from Debt Service Funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds are included as receipts in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with the measurement of results of operations.

### Note #1 Summary of Significant Accounting Policies (continued)

## C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash-basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

### D. Budgets and Budgetary Accounting

The budget for all Governmental Funds and for the Expendable Trust Fund is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17.1 of the Illinois Compiled Statutes. The budget was passed on September 13, 2011. The budget was revised on May 8, 2012.

For each fund, total fund expenditures may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected on the financial statements:

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.

## Note #1 Summary of Significant Accounting Policies (continued)

- D. Budgets and Budgetary Accounting (continued)
  - 2. A public hearing is conducted to obtain taxpayer comments.
  - 3. Prior to October 1, the budget is legally adopted through passage of a resolution.
  - 4. Formal budgetary integration is employed as a management control device during the year.
  - 5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
  - 6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

## E. Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits and time deposit (savings) accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of less than 90 days.

#### F. Investments

Investments are stated at cost or amortized costs, which approximates market. The District, under 30 ILCS 235/2, may legally invest in all securities guaranteed by the full faith and credit of the United States, as well as interest-bearing savings accounts, certificates of deposit or time deposits constituting direct obligations of banks insured by FDIC and savings and loan associates insured by FSLIC. The District may also invest in short-term obligations of the Federal National Mortgage Association, the Public Treasurer's Investment Pool as well as all interest-bearing obligations of the State of Illinois.

#### G. Inventories

Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

## Note #1 Summary of Significant Accounting Policies (continued)

### H. Total Memorandum Only

The "Total Memorandum Only" column represents the aggregation (by addition) of the line-item amounts reported for each fund type and account group. No consolidations or other eliminations were made in arriving at the totals; thus they do not present consolidated information.

These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

### Note #2 Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2011 levy was passed by the Board on December 13, 2011. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and September 1. The District receives significant distributions of tax receipts approximately one month after these due dates. The District received \$2,398,905 from the 2011 tax levy prior to June 30, 2012. The balance of taxes shown in these financial statements are from the 2010 and prior tax levies. The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

		Actual	Actual
	Maximum	2011	2010
	Rate	Rate	Rate
Educational	3.5000	2.3522	2.2402
Operations & Maintenance	0.5500	0.4736	0.2767
Transportation	None	0.0570	0.0888
Bond and Interest	None	0.2375	0.2126
Municipal Retirement	None	0.0004	0.0520
Social Security	None	0.1201	0.0511
Tort Immunity	None	0.0571	0.0533
Special Education	0.4000	0.0181	0.0168
Working Cash	0.0500	0.0434	0.0405
Fire Prevention/Safety	0.1000	0.0014	0.0012
Unemployment	None	0.0068	<u>0.0063</u>
Total		<u>3.3676</u>	<u>3.0395</u>

### Note #3 Fund Balance Reporting

Beginning with the fiscal year 2011, the District implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints:

### A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the district all such items are expensed at the time of purchase, so there is nothing to report for this classification.

#### B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories –

#### 1. Special Education

Cash receipts and the related cash disbursement of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

#### 2. Unemployment

Cash receipts and the related cash disbursement of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

### Note #3 Fund Balance Reporting (continued)

#### B. Restricted Fund Balance (continued)

#### 3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational and Transportation Funds. At June 30, 2012, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balances.

#### 4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2012, expenditures disbursed from federal grants exceeded revenues received for those specific purposes resulting no restricted fund balance.

#### 5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received did not exceed expenditures disbursed for this purpose, resulting in no restricted fund balance.

#### C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policy or approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

### Note #3 Fund Balance Reporting (continued)

### C. Committed Fund Balance (continued)

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2012, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2012 amounted to \$0, resulting in no committed fund balance for this purpose.

### D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the governments' intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the financial committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

At June 30, 2012, there were no assigned fund balances.

### E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational, Operations and Maintenance, Transportation and Working Cash Funds.

#### F. Regulatory - Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

#### G. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

## Note #3 Fund Balance Reporting (continued)

### H. Reconciliation of Fund Balance Reporting

The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

	Generally Accepted Accounting Principles					Regulate	ory Basis
						Financial	Financial
	Nonspend-					Statements -	Statements -
<u>Fund</u>	<u>able</u>	Restricted	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Reserved</u>	<u>Unreserved</u>
Educational	-	-	· <del>-</del>	-	2,180,339	-	2,180,339
Operations &							
Maintenance	-	-	-	-	255,376	-	255,376
Debt Service	-	78,522	-	-		-	78,522
Transportation	-	-	-	•	327,115	-	327,115
Municipal			*				
Retirement	-	194,538	-	•	-	· -	194,538
Capital							
Projects	-	44,020				~	44,020
Working Cash	-	-	-	-	383,122	-	383,122
Tort Liability	-	53,154	-	-	-	•	53,154
Fire Prevension							
& Safety	-	2,165	-	-	-	-	2,165

## Note #4 Deposits and Investments

The District is allowed to invest in securities as authorized by the District's investment policy, Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235) and Section 8-7 of the School Code of Illinois. These include the following items:

1. bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;

### Note #4 Deposits and Investments (continued)

- 2. interest-bearing savings accounts, interest-bearing certificates of deposits or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- 3. money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in (1) or (2) above and to agreements to repurchase such obligations;
- 4. the Illinois Funds. Any public agency may also invest any public funds in a fund managed, operated and administered by a bank, subsidiary of a bank or subsidiary of a bank holding company or use the services of such an entity to hold and invest or advise regarding the investment of any public funds;
- 5. the Illinois School District Liquid Asset Fund Plus;
- 6. any investment as authorized by the Public Funds Investment Act and Acts amendatory thereto. Paragraph 6 supersedes paragraphs 1-5 and controls in the event of conflict.

Custodial Credit Risk Related to Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's general investment policy requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's or Fitch. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

The District's investment policy states the preferred method for safekeeping of collateral is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Government Accounting Standard Board's Statement III, Category I, the highest recognized safekeeping procedures.

## Note #4 Deposits and Investments (continued)

At June 30, 2012, the carrying amount of the District's deposits with financial institutions, which includes demand deposits, savings accounts, repurchase agreements and certificates of deposit was \$3,546,436 (includes activity funds of \$28,085) and the bank balance was \$3,638,852 (includes activity funds of \$37,707). As of June 30, 2012, the following District's bank balances (certificates of deposit, checking and savings accounts) were exposed to custodial credit risk as follows (carrying amounts are presented as additional information only):

	Carrying Amount	Bank <u>Balance</u>
Category #1 Category #2 Category #3	\$ -0- 438,136 250,000	\$ -0- 530,552 250,000
	<u>\$ 688,136</u>	<u>\$ 780,552</u>

Category #1 includes deposits that are uncollateralized.

Category #2 includes deposits that are collateralized with securities held by the pledging financial institution.

Category #3 includes deposits that are collateralized with securities held by the pledging financial institution's trust department or agent, but not in the depositor-government's name.

## Non-Categorized Funds:

	Carrying Amount	Market Value
Illinois School District Liquid Asset Fund	\$ 2,858,300	2,858,300
Total	\$ 2,858,300	2,858,300

### Note #5 Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance <u>7/1/2011</u>	Additions	Deletions	Balance 6/30/2012
Non-depreciable fixed assets:				
Land	40,960	-	-	40,960
Depreciable fixed assets:				
Buildings	10,951,429	-	-	10,951,429
Improvements	469,472	-	-	469,472
Transportation Equipment	22,138	-	-	22,138
Equipment	1,331,270	49,021		1,380,291
Total Fixed Assets	12,815,269	49,021	-	12,864,290
Accumulated Depreciation:				
Buildings	3,411,988	219,028	-	3,631,016
Improvements	407,349	23,701	-	431,050
Transportation Equipment	22,138	-	-	22,138
Equipment	853,766	75,046	-	928,812
Total Accumulated				
Depreciation	4,695,241	317,775		5,013,016
Fixed Assets,Net	8,120,028	(268,754)	_	7,851,274

#### Note #6 Lease Commitments

### Operating Leases

In August 2009, the school district entered into a 60 month copier lease agreement with MW Leasing Co with a monthly lease payment of \$419.

In November 2011, the school district entered into a 60 month copier lease agreement and a 60 month copier maintenance agreement with MW Leasing Co and MW Martin Whalen with a monthly payment of \$782 and \$750, respectively.

#### Capital Leases

In May 2009, the school district entered into a 48 month capital lease agreement with American Capital to purchase computer equipment for a total of \$159,264. The lease is payable in monthly installments of \$3,318, with no imputed interest, the first of which was paid in June 2009.

### Note #6 <u>Lease Commitments</u> (continued)

The annual future obligation for the District is as follows:

Fiscal Year	
<b>Ended</b>	Amount
6/30/13	55,840
6/30/14	22,660
6/30/15	18,466
6/30/16	7,345
Total	<u>\$104,311</u>

During the current year the District paid \$62,574 for lease expenses.

### Note #7 Retirement Fund Commitments

### A. Teachers' Retirement System of the State of Illinois

The school district participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago.

The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The State of Illinois maintains primary responsibility for funding the plan, but contributions from participating employers and members are also required. The TRS Board of Trustees is responsible for the system's administration.

TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher certification is required. The active member contribution rate for the year ended June 30, 2012 was 9.4 percent of creditable earnings.

## Note #7 Retirement Fund Commitments (continued)

A. Teachers' Retirement System of the State of Illinois (continued)

The same contribution rate applies to members whose first contributing service is on or after January 1, 2011, the effective date of the benefit changes contained in Public Act 96-0889. These contributions, which may be paid on behalf of employees by the employer, are submitted to TRS by the employer. The active member contribution rate was also 9.4 percent for the years ended June 30, 2011 and 2010.

The State of Illinois makes contributions directly to TRS on behalf of the district's TRS-covered employees.

On-behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the district. For the year ended June 30, 2012, State of Illinois contributions were based on 24.91 percent of creditable earnings not paid from federal funds, and the district recognized revenue and expenditures of \$694,527 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2011 and June 30, 2010, the State of Illinois contribution rates as percentages of creditable earnings not paid from federal funds were 23.10 percent (\$639,285) and 23.38 percent (\$629,480), respectively.

The district makes other types of employer contributions directly to TRS.

**2.2 formula contributions** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2012 were \$16,171. Contributions for the years ended June 30, 2011 and June 30, 2010 were \$16,051 and \$15,616, respectively.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the district, there is a statutory requirement for the district to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that was first effective for the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS.

For the year ended June 30, 2012, the employer pension contribution was 24.91 percent of salaries paid from federal and special trust funds. For the years ended June 30, 2011 and 2010, the employer contribution was 23.10 and 23.38 percent of

### Note #7 Retirement Fund Commitments (continued)

### A. Teachers' Retirement System of the State of Illinois (continued)

salaries paid from federal and special trust funds, respectively. For the year ended June 30, 2012, salaries totaling \$74,320 were paid from federal and special trust funds that required employer contributions of \$18,513. For the years ended June 30, 2011 and June 30, 2010, required district contributions were \$13,621 and \$25,315, respectively.

Early Retirement Option (ERO). The district is also required to make one-time employer contributions to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the age and salary of the member.

The maximum employer ERO contribution is 117.5 percent and applies when the member is age 55 at retirement.

For the year ending June 30, 2012, the district paid \$0 to TRS for employer contributions under the ERO program. For the years ended June 30, 2011 and June 30, 2010, the district paid \$33,601 and \$0 in employer ERO contributions, respectively.

#### Salary increases over 6 percent and excess sick leave.

If an employer grants salary increases over 6 percent and those salaries are used to calculate a retiree's final average salary, the employer makes a contribution to TRS. The contribution will cover the difference in actuarial cost of the benefit based on actual salary increases and the benefit based on salary increases of up to 6 percent.

For the year ended June 30, 2012, the district paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent. For the years ended June 30, 2011 and 2010, the district paid \$0 and \$0 to TRS for employer contributions due on salary increases in excess of 6 percent, respectively.

### Note #7 Retirement Fund Commitments (continued)

## A. Teachers' Retirement System of the State of Illinois (continued)

If an employer grants sick leave days in excess of the normal annual allotment and those days are used as TRS service credit, the employer makes a contribution to TRS. The contribution is based on the number of excess sick leave days used as service credit, the highest salary rate reported by the granting employer during the four-year sick leave review period, and the TRS total normal cost rate (17.83 percent of salary during the year ended June 30, 2012).

For the year ended June 30, 2012, the district paid \$0 to TRS for sick leave days granted in the excess of the normal annual allotment. For the years ended June 30, 2011 and June 30, 2010, the district paid \$0 and \$0 in employer contributions granted for sick leave days, respectively.

#### Further Information on TRS

TRS financial information, an explanation of TRS benefits and descriptions of member, employer and state funding requirements can be found in the TRS Comprehensive Annual Financial Report for the year ended June 30, 2011. The report for the year ended June 30, 2012, is expected to be available in late 2012.

The reports may be obtained by writing to the Teachers' Retirement System of the State of Illinois, P. O. Box 19253, 2815 West Washington Street, Springfield, IL 62794-9253. The most current report is also available on the TRS website at trs.illinois.gov.

#### B. THIS Fund

The district participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription and behavioral health benefits, but does not provide vision, dental or life assurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants may participate in the state administered participating provider option plan or choose from several managed care options.

### Note #7 Retirement Fund Commitments (continued)

### B. THIS Fund (continued)

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provision of THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The Illinois Department of Healthcare and Family Services (HFS) and the Illinois Department of Central Management Services (CMS) administer the plan with the cooperation of TRS. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by CMS with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to the TRS who are not employees of the state make a contribution to THIS Fund.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On behalf contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the district. State contributions are intended to match contributions to THIS Fund from active members which were 0.88 percent of pay during the year ended June 30, 2012. State of Illinois contributions were \$24,535 and the district recognized revenue and expenditures of this amount during the year

The State contributions intended to match active member contributions during the years ended June 30, 2011 and June 30, 2010 were 0.88 percent and 0.84 percent of pay, respectively. State contributions on behalf of district employees were \$24,354 and \$22,616 respectively.

Employer contributions to THIS Fund. The district also makes contributions to THIS Fund. The employer THIS Fund contribution was .66 percent during the years ended June 30, 2012 and June 30, 2011, and .63 percent during the year ended June 30, 2010. For the year ended June 30, 2012, the district paid \$18,402 to the THIS Fund. For the years ended June 30, 2011 and June 30, 2010, the district paid \$18,265 and \$16,962 to the THIS fund, respectively, which was 100 percent of the required contribution.

### Note #7 Retirement Fund Commitments (continued)

B. THIS Fund (continued)

Further information on THIS Fund. The publicly available financial report of the THIS Fund may be obtained by writing to the Department of Healthcare and Family Services, 201 South Grand Ave, Springfield, IL 62763-3838.

C. Illinois Municipal Retirement Fund

Plan Description. The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases and death benefits to plan members and beneficiaries. Your employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the District's Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2011 was 12.24 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. The required contribution for calendar year 2011 was \$71,954.

### Note #7 Retirement Fund Commitments (continued)

### C. Illinois Municipal Retirement Fund (continued)

### Three-Year Trend Information for the Regular Plan

	Annual	Percentage	Net
Fiscal Year	Pension	of APC	Pension
<b>Ending</b>	Cost (APC)	<b>Contributed</b>	<u>Obligatio</u>
12/31/2011	71,954	100%	\$0
12/31/2010	70,885	100%	\$0
12/31/2009	60,741	100%	\$0

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2009 included (a) 7.50 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit and (d) post-retirement benefit increases of 3% annually. The actuarial value of the District's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The District's Regular plan's unfunded actuarial accrued liability at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the Regular plan was 70.08 percent funded. The actuarial accrued liability for benefits was \$1,397,140 and the actuarial value of assets was \$979,139, resulting in an underfunded actuarial accrued liability (UAAL) of \$418,001. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$587,858 and the ratio of the UAAL to the covered payroll was 71 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

## Note #8 Long-Term Debt

As of June 30, 2012, the District had long-term debt outstanding in the amount of \$5,528,180.

The following is a summary of the District's general long-term obligations for the year ended June 30, 2012:

	Principal			Principal
	Outstanding			Outstanding
	<u>7/1/11</u>	<b>Additions</b>	Reductions	6/30/12
General Obligation Bonds	2,635,000		115,000	2,520,000
Debt Certificates	1,045,000		10,000	1,035,000
Refunding Bonds	1,975,000	-	35,000	1,940,000
Capital Lease	72,996	-	39,816	33,180
Total Long-Term Debt	5,727,996	<u>.</u> .	199,816	5,528,180

The principal and interest payments for these obligations are paid from the Debt Service Fund.

Under Section 5/19-1 of the Illinois School Code, the District is allowed to incur qualifying debt up to 6.9% of its latest equalized assessed value. As of June 30, 2012, the District' legal debt limit was \$10,561,650. Qualifying outstanding debt as of June 30, 2012 totaled \$5,528,180, leaving a debt margin of \$5,033,470.

## Note #8 Long-Term Debt (continued)

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of June 30, 2012 are as follows:

PAYMENT	OUTSTANDING	PRINCIPAL	INTEREST	TOTAL DEBT
DATE	<u>PRINCIPAL</u>	<u>DUE</u>	DUE	SERVICE DEBT
7/1/12	5,495,000		99,230.63	99,230.63
12/1/12	5,495,000		22,446.25	22,446.25
1/1/13	5,495,000	165,000.00	99,230.63	264,230.63
6/1/13	5,330,000	95,000.00	22,446.25	117,446.25
7/1/13	5,235,000		95,658.75	95,658.75
12/1/13	5,235,000		20,448.75	20,448.75
1/1/14	5,235,000	210,000.00	95,658.75	305,658.75
6/1/14	5,025,000	95,000.00	20,448.75	115,448.75
7/1/14	4,930,000		90,960.00	90,960.00
12/1/14	4,930,000		18,433.75	18,433.75
1/1/15	4,930,000	225,000.00	90,960.00	315,960.00
6/1/15	4,705,000	105,000.00	18,433.75	123,433.75
7/1/15	4,600,000		85,891.25	85,891.25
12/1/15	4,600,000		16,191.25	16,191.25
1/1/16	4,600,000	250,000.00	85,891.25	335,891.25
6/1/16	4,350,000	110,000.00	16,191.25	126,191.25
7/1/16	4,240,000		80,153.13	80,153.13
12/1/16	4,240,000		13,816.25	13,816.25
1/1/17	4,240,000	280,000.00	80,153.13	360,153.13
6/1/17	3,960,000	110,000.00	13,816.25	123,816.25
7/1/17	3,850,000		73,665.63	73,665.63
12/1/17	3,850,000		11,421.25	11,421.25
1/1/18	3,850,000	310,000.00	73,665.63	383,665.63
6/1/18	3,540,000	120,000.00	11,421.25	131,421.25
7/1/18	3,420,000		66,806.25	66,806.25
12/1/18	3,420,000		8,800.00	8,800.00

## Note #8 Long-Term Debt (continued)

PAYMENT	OUTSTANDING	PRINCIPAL	INTEREST	TOTAL DEBT
DATE	<u>PRINCIPAL</u>	<u>DUE</u>	DUE	SERVICE DEBT
1/1/19	3,420,000	345,000.00	66,806.25	411,806.25
6/1/19	3,075,000	120,000.00	8,800.00	128,800.00
7/1/19	2,955,000		59,259.38	59,259.38
12/1/19	2,955,000		6,167.50	6,167.50
1/1/20	2,955,000	385,000.00	59,259.38	444,259.38
6/1/20	2,570,000	125,000.00	6,167.50	131,167.50
7/1/20	2,445,000		50,837.51	50,837.51
12/1/20	2,445,000		3,411.25	3,411.25
1/1/21	2,445,000	425,000.00	50,837.51	475,837.51
6/1/21	2,020,000	50,000.00	3,411.25	53,411.25
7/1/21	1,970,000		41,540.63	41,540.63
12/1/21	1,970,000		2,323.75	2,323.75
1/1/22	1,970,000	470,000.00	41,540.63	511,540.63
6/1/22	1,500,000	50,000.00	2,323.75	52,323.75
7/1/22	1,450,000		31,165.63	31,165.63
12/1/22	1,450,000		1,223.75	1,223.75
1/1/23	1,450,000	510,000.00	31,165.63	541,165.63
6/1/23	940,000	55,000.00	1,223.75	56,223.75
7/1/23	885,000		19,912.50	19,912.50
1/1/24	885,000	565,000.00	19,912.50	584,912.50
6/1/24	320,000			-
7/1/24	320,000		7,200.00	7,200.00
1/1/25	320,000	170,000.00	7,200.00	177,200.00
6/1/25	150,000			-
7/1/25	150,000		3,375.00	3,375.00
1/1/26	150,000	150,000.00	3,375.00	153,375.00
TOTALS		5,495,000.00	1,860,680.08	7,355,680.08

### Note #9 <u>Tax Anticipation Warrants</u>

There were no tax anticipation warrants issued, retired or outstanding during the fiscal year ended June 30, 2012.

### Note #10 Interfund Loans and Transfers

There were no interfund loans at June 30, 2012. The District made the following transfers during the year ended June 30, 2012:

<u>Fund</u>	Transfer In	Transfer Out
Education	-	39,816
Operation and Maintenance	-	55,263
Debt Services	95,079	-

The purpose of the transfer to Debt Service Fund was to cover principal and interest payments on capital leases. The transfer from Operation and Maintenance to Debt Service Fund was made to cover principal payment on Bonds.

#### Note #11 Common Bank Accounts

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

### Note #12 Deficit Fund Balances

As of June 30, 2012, there were no deficit fund balances.

#### Note #13 Excess Of Expenditures Over Budget

Individual fund expenditures didn't exceed appropriations during the current year.

### Note #14 Self-Insurance Plan

All employees of the District are covered under the State of Illinois Unemployment Insurance Act. The District elected to be self-insured and therefore is liable to the State for any payments made to an unemployed worker claiming benefits. During the current year the District paid \$30,343 for unemployment claims.

### Note #15 Contingencies

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The School Board believes any adjustments that may arise from these audits will be insignificant to District operations.

### Note #16 Pending Litigation

At June 30, 20112 management or counsel representing the District know of no pending litigation or claims, asserted or unasserted, which if asserted and paid would have a materially adverse effect on the financial position of the District.

#### Note #17 Compensated Absences - Vacation and Sick Leave

Non-certified employees of the District are entitled to paid vacation, paid sick days and personal days off, depending on job classification, length of service and other factors. The District's policy is to recognize the costs of compensated absences when actually paid to employees in accordance with the cash basis.

## Note #18 Other Postemployment Benefits

The District is legally required to provide postemployment healthcare benefits to former employees and retirees. Former employees, who are not retirees, are provided healthcare benefits mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). Former employees, who are qualified under COBRA, may apply for coverage by the District's health plan. The cost is 100% funded on a monthly pay-as-you-go basis by the former employee based upon the actual cost of the health plan for the chosen level of coverage.

## Note #18 Other Postemployment Benefits (continued)

Illinois Statutes mandate that a municipal government must offer its retirees a health insurance plan equivalent to that offered to active employees. Illinois statutes enable a government to make the health plan benefits supplemental to Medicare and to offer these supplemental benefits at a different retiree contribution rate than regular benefits provided by the group plan. State statutes do not presently require the government to pay any portion of the cost of the plan for retired employees. Retired employees covered under the District's plan are required to pay 100% of the cost of their insurance based on the rates paid by the District. Retired employees must be covered under the District's health insurance plan at the time of retirement to receive this benefit and must continue coverage with the District's plan to maintain this benefit. Although the actuarial cost of health benefits for retirees exceeds the average amount paid by retirees, based on historical turnover rates, number of active employees, age of active employees and participation rate, management of the District does not consider the effects of implementing Governmental Accounting Standards board Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions and calculating the actuarial determined liability to be material to the June 30, 2012 financial statements.

## Note #19 Joint Agreement

The Lockport Area Special Education Co-op is a jointly governed organization that was formed for the purpose of providing special education for the handicapped children in the school districts. The governing board consists of the superintendents of the school districts. The degree of control exercised by any participating school district is limited to its representation on the governing board. During fiscal year 2012, the District paid \$520,100 to the Cooperative. Financial information can be obtained by writing to Lockport Area Special Education Co-op, 1343 East 7<sup>th</sup> Street, Lockport, IL 60441.

## Note #20 Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions, injuries to employees and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. During the year ended June 30, 2012, there were no significant reductions in coverage. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.