| Due to ROE on October 15th | Due to ISBE on November 15th | D/JA12 |
|----------------------------|------------------------------|---------|
| Due to RC | Due to ISE | SD/JA12 |

School District Joint Agreement

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

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

| Certified Public Accountant Information | Name of Auditing Firm: BENNING GROUP, LLC | Name of Audit Manager: DONALD A. BENNING | Address: 60 W. DOUGLAS STREET, SUITE 801 | City. State: Zip Code: FREEPORT IL 61032 | Phone Number: Fax Number: 815/235-3158 | IL. License Number: Expiration Date: 066-004238 11/20/2012 | | dbenning@benninggroup.com | ISBE Use Only | | Reviewed by Regional Superintendent/Cook ISC | RegionalSuperintendent/Cook ISC Name (Type or Print): AARON MERCIER | Email Address: | Telephone: Fax Number: | Signature & Date: |
|---|--|---|---|--|--|--|-----------|--|--|---|---|---|----------------|--|-------------------|
| Accounting Basis: X CASH | ACCRUAL | a de la companya de | | Filing Status: Submit electronic AFR directly to ISBE | Click on the Link to Submit: | Send ISBE a File | 0 | на подосновного в воздублива (общенение вышела местанена) подаления в подосновного | A-133 Single Audit Status: | YES X NO Are Federal expenditures greater than \$500,000? YES NO is all A-133 Single Audit Information completed and attached? YES NO Were any findings issued? | Reviewed by Township Treasurer (Cook County only) Name of Township: | Township Treasurer Name (type or print) | Email Address: | Telephone. Fax Number: | Signature & Date: |
| School District/Joint Agreement Information (See instructions on inside of this page.) | School District/Joint Agreement Number: 08-008-3080-26 | County Name: CARROLL | Name of School District/Joint Agreement: EASTLAND COMMUNITY UNIT SCHOOL DISTRICT NO. 308 | Address: 200 S. SCHOOL STREET | City: LANARK | Email Address: | Zip Code: | 61046 | Annual Financial Report Type of Auditor's Report Issued: | Qualified Unqualified X Adverse Disclaimer | Reviewed by District Superintendent/Administrator | District Superintendent/Administrator Name (Type or Print): MARK D. HANSEN | Email Address: | Telephone. Fax Number: 815/493-6301 815/493-6303 | Signature & Date: |

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

^{*}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) Updated 7/25/12

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

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

Submit AFR Electronically

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

Attachment Manager Link

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

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

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

Page 2 Page 2

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.

| PAR | ΓA - | FINDINGS . |
|---|-------|--|
| | 1. | One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101] |
| [mode-7] | 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] |
| 310-130-1 | 4. | 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] 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.] 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. |
| L. Comment | 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] |
| | | One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization. One or more interfund loans were outstanding beyond the term provided by statute. |
| | | One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization. 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 on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds. |
| PART | C - 0 | OTHER ISSUES |
| | | Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings). |
| | 20. 1 | Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided. |
| | 22. | Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 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. |
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| *************************************** | | |

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

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

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

| 23 | Enter the date that the | district used to accrue | mandated categorica | payments |
|----|-------------------------|-------------------------|---------------------|----------|

| | pur cueros co comprovamento acres ac |
|-------|--|
| Date: | |

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

| Account Name 3110 3500 3510 3100 3105 Total | |
|--|---|
| rgovernmental Accounts Receivable (150) | |
| Mendated Categoricals Payments (3110, 3500, 3510, 3100, 3105) | 0 |
| er Receivables (160) | |
| Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105) | 0 |
| erred Revenues & Other Current Liabilities (490) | |
| Mendated Categoricals Payments (3110, 3500, 3510, 3100, 3105) | 0 |
| ect Receipts/Revenue | |
| Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105) | 0 |
| al de la companya de | 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 Applicable to the Auditor's Questionnaire: |
|---|
| |
| |
| |
| |
| |
| |
| |
| |
| |
| |
| |
| Benning Group, LLC |

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.

| Г | Α | ВС | D [| E F | G | н Т | I J | K | L M |
|----------|----------|------------|---|--|------------|------------------------------|---|-------------|--|
| 1 | | | | FINANC | IAL PR | OFILE INFORMATIO | <u>V</u> | | |
| 2 | 1 | | | | | | | | |
| 3 | Requ | ired to be | completed for School | Districts only. | | | | | |
| 5 | Α. | Tax Ra | tes (Enter the tax rate - ex | :: .0150 for \$1.50) | | | | | |
| 7 8 | | | Tax Year <u>2011</u> | Equalize | d Asses | sed Valuation (EAV): | 177,958,941 | | |
| 9 |] | | Educational | Operations & Maintenance | | Transportation | Combined Total | ٧ | Vorking Cash |
| 10 | Ra | ite(s): | 0.025000 | + 0.00600 | 0 + | 0.020000 | = 0.051000 |) | 0.000500 |
| 11 | | | | | | | | | |
| 12 | В. | Poculto | of Operations * | | | | | | |
| 14 | <u> </u> | Nesuits | or operations | | | | | | |
| 15 | | | Receipts/Revenues | Disbursements/ Expenditures | | Excess/ (Deficiency) | Fund Balance | | |
| 16 | 1 | | 8,074,964 | 7,649,875 | | 425,089 | 5,014,970 | TO S | |
| 17 | 1 | | numbers shown are the su | _ | 7 & 8, lin | es 8, 17, 20, and 81 for t | ne Educational, Operatio | ns & Maint | enance, |
| 18 19 | ł | Tran | sportation and Working Ca | ash Funds. | | | | | |
| 20 | c. | Short-T | erm Debt ** | | | | | | |
| 21 | 1 | | CPPRT Notes | TAWs | | TANs | TO/EMP. Orders | | SA Certificates |
| 22 | | | 0] - | - | + | 0 | + | 1 + 1 | 0 + |
| 23 | ļ | | Other | Total | | | | | |
| 24 25 | ł | ** The | 0 : numbers shown are the su | Language and the second | \$ | | | | |
| 26 | 1 | | | | | | | | |
| 27 28 | D. | Long-Tr | erm Debt | | | | | | |
| 29 | j - ' | - | e applicable box for long-to | erm debt allowance by t | ype of di | strict. | | | |
| 30 | } | | 0.00/ 611 | 465-666-8-48-4- | | 04.550.004 | | | |
| 31 | | ş | 6.9% for elementary and 13.8% for unit districts. | a nigh school districts, | | 24,558,334 | | | |
| 33 | | | 10.0% for drift districts. | | | | | | |
| 34 | | Long-Te | rm Debt Outstanding: | | | | | | |
| 35 | | | | | <i>(</i> | | | | |
| 36 | | C. | Long-Term Debt (Princip | - · | Acct | 0.000.000 | | | |
| 37 38 | | | Outstanding: | | 511 | 8,900,030 | | | |
| 39 | | | | | | | | | |
| 40 | E. | | Impact on Financial I | | | | | | |
| 41 42 | | | ole, check any of the follov eets as needed explaining | • | e a mate | erial impact on the entity's | financial position during | future repo | orting periods. |
| 43 | | Augen Si | cola do necueu expidiming | caon tem checked. | | | | | |
| 44 | | P | ending Litigation | | | | | | |
| 45 | | {i | laterial Decrease in EAV | | | | | | |
| 46 | | } | laterial Increase/Decrease | in Enrollment | | | | | |
| 47 48 | | garanani. | dverse Arbitration Ruling assage of Referendum | | | | | | |
| 49 | | \$-incomed | axes Filed Under Protest | | | | | | |
| 50 | | D | ecisions By Local Board o | f Review or Illinois Prop | erty Tax | Appeal Board (PTAB) | | | |
| 51 | | 0 | ther Ongoing Concerns (E | escribe & Itemize) | | | | | |
| 52 | | | , | | | | | | |
| 53 54 | | Commen | is: | | | | *************************************** | | |
| 55 | | | | | | | | | ** |
| 56 | | | | | | | | | va v |
| 57 | | | | | | | | | |
| 58 50 | \$ | | *************************************** | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | ., | |
| 60 61 | | | | | | | | | |

| Ratio Score 0.624 Weight Value 0.951 Adjustment Weight Days Score 236.00 Weight Value Percent Score 100.00 Weight Value Total Profile Score: | Ratio 0.624 Ratio 0.951 Adj Days 236.00 Percent 100.00 Total Profile Des | Ratio 6.024 v 0.024 v 0.024 v 0.051 Adjus 236.00 v 100.00 |
|--|--|--|
| | Ratio 0.00 0.624 0.00 4.00) Ratio 0.951 Adj 0.00 0.951 Adj 0.00 0.951 Percent 0.00 100.00 Percent 0.00 100.00 238.60 Total Profile Des | Ratio 0.00 4.00) Ratio 6.55.00 0.95.1 Adju. 0.00 0.95.1 Adju. 0.00 0.95.5 Percent 6.00 0.00 0.00 Percent 6.00 0.00 100.00 |
| Q — Q — Q | 14,970.00 31,794.00) 31,794.00) 31,794.00) 31,794.00) 31,794.00) 31,794.00 3 | 14,970.00 13,7794.00) 14,794.00) 14,794.00) 14,370.00 14,370.00 14,520.09 14,520.09 14,520.09 14,520.09 14,520.09 14,520.09 14,520.09 14,520.09 14,520.09 14,520.09 14,520.09 14,520.09 14,520.09 14,520.09 14,520.09 14,520.09 16,033.86 17 Cta |
| ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ | (31,794.00) (31,794.00) (31,794.00) (31,794.00) (31,794.00) (31,794.00) (31,794.00) (7,744.520.00) (7,714,520.00) (4,558,333.86 (4,558,333.86 (4,558,333.86 | 0.43,7794.00) (31,794.00) (31,794.00) (31,794.00) (31,794.00) (31,794.00) (31,794.00) (31,794.00) (31,794.00) (31,794.00) (31,794.00) (31,794.00) (41,520.09 (41,558,333.86 |
| 2 9 - 9 | Total 7,649,875.00 8,043,170.00 (31,734.00) Total 5,014,970.00 21,249,65 Total 0.00 7,714,520.09 Total 8,900,030.00 24,558,333.86 | Total 7,649,875.00 8,043,170.00 (31,734.00) Total 5,014,970.00 21,243.65 Total 0.00 7,714,520.09 Total 8,900,030.00 24,558,333.86 rimated 2013 Financial |
| Total 5,014,970.00 21,249.65 Total 0.00 7,714,520.09 Total 8,900,030.00 24,558,333.86 | Total 5,014,970.00 7,649,875.00 (31,7394.00) 21,249.65 Total 0.00 7,714,520.09 Total 8,900,030.00 24,558,333.86 | 10tal 7,649,875.00 8,043,170.00 (31,7394.00) 21,249.65 Total 0.00 7,714,520.09 Total 8,900,030.00 24,558,333.86 |
| 7,648,875,00 8,043,170.00 (31,794,00) Total 5,014,970.00 21,249,65 Total 0.00 7,714,520.09 Total 8,900,030.00 24,558,333.86 | 7,649,875.00 8,043,170.00 (31,794.00) Total 5,014,970.00 21,249.65 Total 0.00 7,714,520.09 Total 8,900,030.00 24,558,333.86 Estimated 2013 Fin | 7,649,875.00 8,043,170.00 (31,794.00) Total 5,014,970.00 21,249.65 Total 0,00 7,714,520.09 Total 8,900,030.00 24,558,333.86 Estimated 2013 Fin |
| 70tal 5,014,970.00 21,249.65 Total 0.00 7,714,520.09 Total 8,900,030.00 24,558,333.86 | Total 5,014,970.00 21,249,65 Total 0.00 7,714,520.09 24,558,333.86 Estimated 2013 Finar | Constitution (31,734,00) Total 5,014,970.00 21,249.65 Total 0.00 7,714,520.09 Total 8,900,030.00 24,558,333.86 Estimated 2013 Finar |
| | Total 5,014,970.00 21,249.65 Total 0.00 7,714,520.09 Total 8,900,030.00 24,558,333.86 Estimated 2013 Financii | Total 5,014,970.00 21,249.65 Total 0.00 7,714,520.09 Total 8,900,030.00 24,558,333.86 Estimated 2013 Financia |
| | Total 5,014,970.00 21,249.65 21,249.65 Pr Total 0.00 7,714,520.09 Pr Total 8,900,030.00 24,558,333.86 Estimated 2013 Financia | Total 5.014,970.00 21,249.65 Total 0.00 7,714,520.09 Total Po 8,900,030.00 24,558,333.86 Estimated 2013 Financia |
| 21,249.65 Total 0.00 7,714,520.09 Total 8,900,030.00 24,558,333.86 | 21,249.65 Total 0.00 7,714,520.09 Total 8,900,030.00 24,558,333.86 Estimated 2013 Financ | 21,249.65 Total 0.00 7,714,520.09 Total 8,900,030.00 24,558,333.86 Estimated 2013 Financ |
| g <u> </u> | Total Percel 0.00 100.0 7,714,520.09 100.0 7,714,520.09 | Total Percei 100.00 100 |
| 2 = Q | 0.00 100.00 7,714,520.09 Total Percent 8,900,030.00 63.75 24,558,333.86 Total Total | 7,714,520.09 100.00 7,714,520.09 Total Percent 8,900,030.00 63.75 24,558,333.86 Total Funancial Profile |
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| G | Total Percent 8,900,030,00 63,75 24,558,333.86 Total Profil Estimated 2013 Financial Profile Des | Total Percent 8,900,030,00 63.75 24,558,333.86 Total Profile Estimated 2013 Financial Profile Desi |
| | 8,900,030.00 63.75 24,558,333.86 Total Profil Estimated 2013 Financial Profile Des | 3 Financial |
| | Total Profil Estimated 2013 Financial Profile Des | Total Profile Estimated 2013 Financial Profile Desi |
| | Estimated 2013 Financial Profile Des | Estimated 2013 Financial Profile Desiç |

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

| Operations Ope | A | B | C | U | u | L | 9 | I | _ | | ۷ |
|--|------------------------------------|--|--|----------------------|-----------------------|--|--|--|----------------------|-------------|--|
| Part | ASSETS | Acct | (10) Educational | (20) Operations & | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/Social | (60) Capital Projects | (70) Working Cash | | (90) ire Prevention & |
| Description of Transference and England State an | | • | | Mannenance | | | Security | | | | Safety |
| Pre-steriorable Pre-sterio | | | 3,662,653 | 541,465 | 140,317 | 561,236 | 490 | 28.734 | 249.616 | 107.440 | 101 253 |
| Trace Receivables 19 19 19 19 19 19 19 1 | Н | 120 | | | | | | | | | |
| Triangle Control Libbaronian Recokable 149 | | 130 | | | | | | | | | |
| 1989 1989 1989 198 | interfund Receivables | 140 | *************************************** | | | | | | | | |
| Proper Description Proper | _ | 150 | *************************************** | | | | | | - Andrews | | |
| 1979 Properties 1979 | - | 160 | | | | | | | | | |
| Properties the net of the properties of the prop | | 170 | ACCIOCOCIO ACADA SECOLO CONTRATO DE LO COMPANION DE LO COMPANI | | | THE COLUMN TO TH | | | | | |
| Total County Asset Depote 8 incitod) 150 1 | 1 Prepaid Items | 180 | | | | | | | | | |
| Part | | 190 | | | | | | | | | |
| Note of ALE & Hapter Instances 200 2 | | | 3,662,653 | 541,465 | 140,317 | 561,236 | 490 | 28,734 | 249,616 | 107,440 | 101,253 |
| Monds of ALE & Heaprical Treasures 2.0 Building & Building Improvements 2.0 Building & Building Improvements 2.0 Sign Improvements 2.0 Conductorist & Inflation 2.0 Conductorist Equal Aneta 2.0 Amount value in Progress 2.0 0 Amount value in P | | | | | | | | | | | |
| Land Designation (1992) Land Designation | ļ | 210 | | | | | | | | | |
| See Improvements 2.20 | | 220 | | | | | | | | | |
| See time Page 18 Accorate 2 bit of 200 Accorate 3 bit of 200 Accor | 7 Building & Building Improvements | 230 | | | | | | | | | |
| Constituted Engineers 250 Amount to best Service Funds 300 Amount to best Service Funds 410 Interfund Paylable 420 Charter Service Service Funds 440 Charter Service Service Fund Labilities 470 Paylor Deterried Service Service Fund Labilities 470 Paylor Deterried Revenue S Chief Church Labilities 470 670 Cook - TERM Labilities 470 670 670 670 Cook - TERM Labilities 470 670 670 670 670 670 Cook - TERM Labilities 470 670 | | 240 | | | | | | | | | |
| Accontrol to the Provided for Payment on Lang-Team Debt 360 Arrount to be Provided for Payment on Lang-Team Debt 360 Arrount to be Provided for Payment on Lang-Team Debt 360 Arrount to be Provided for Payment on Lang-Team Debt 360 Arrount to be Provided for Payment on Lang-Team Debt 360 Arrount to be Provided for Payment on Lang-Team Debt 360 Arrount Lang-Te | _ | 250 | | | | | | | | | |
| Amount to Available in Debt Service Funds 340 Amount to Available Service Ser | _ | 260 | | | | | | | | | |
| Amount to be Provided for Payment on Long-Term Debt | | 340 | | | | | | | | | |
| Total Capital Assets Total Capital Assets CorRector Library Expanse 410 Associated Reserves | _ | 350 | | | | | | | | | |
| Current Labilities 410 Amonth Payables Amonth Payables <td></td> <td>The state of the s</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | | The state of the s | | | | | | | | | |
| Interfund Payables Interfund Payables Interfund Payables Intergovernmental Accounts Payable Intergovernmental Accounts Payable Intergovernmental Accounts Payable Contracts Payable Contracts Payable Loans Payable Loans Payable Salaries & Benefits Payable Loans Payable Payroll Deductions & Virthoidings Aga Payroll Deductions & Virthoidings Aga Due to Activity Fund Organizations Aga Due to Activity Fund Organizations Aga LONG-TERN LIABILITIES (500) Long-TERN LIABILITIES (500) Long-TERN LIABILITIES (500) Long-Tern Liabilities Total | | | | | | | | | | | |
| Total Counts Payable 420 | į. | 410 | erretten it datum kennen semantum den ditt ka | | | delistrabulis designations de servicios | | Andrews in the latest and the latest | | | ostanien in de la companiente del la companiente del la companiente de la companiente de la companiente del la companiente de la companien |
| Other Payables 430 420 | | 420 | | | | | | | | | |
| Contracts Payable 440 420 | | 430 | | | | | | | | | |
| Loans Payable 460 < | | 440 | | | | | | | | | |
| Salaries & Benefits Payable 470< | _ | 460 | | | | | | | | | |
| Payroll Deductions & Withholdings 480 <t< td=""><td></td><td>470</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | | 470 | | | | | | | | | |
| Deforted Revenues & Other Current Labilities 490 6< | _ | 480 | | | | | | | | | |
| Due to Activity Fund Organizations 483 < | - | 490 | | | | | | | | | |
| Long-Term Labilities O | | 493 | | | | | | | | | |
| LONG-TERM LABILITIES (500) CONG-TERM LABILITIES (500) Fraction of the control objection. Revenue, Other) 511 Fraction of the control objection. Revenue, Other) 114 Fraction of the control objection. Revenue, Other objection. Reserved Fund Balance 236 236 249,616 107,440 Investment in General Fixed Assets 107,446 140,317 561,236 254 28,734 249,616 107,440 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Long-Term Debt Payable (General Obligation, Revenue, Other) 511 Page 1.00g-Term Liabilities | | | | | | | | | | | |
| Total Long-Term Liabilities Reserved Fund Balance 714 282,662,663 541,465 140,317 561,236 28,734 249,616 107,440 Investment in General Fixed Assets 107,440 107,440 107,440 107,440 107,440 | 1 | our advaired and audition and and deviations and | | | | | | | | | |
| Reserved Fund Balance 714 262,663 541,465 140,317 561,236 254 28,734 249,616 107,440 Investment in General Fixed Assets 107,440 < | Total Long-Term Liabilities | | | | | | | | | | |
| Unreserved Fund Balance 730 3,662,663 541,465 140,317 561,236 254 28,734 249,616 107,440 Investment in General Fixed Assets 107,400 | Reserved Fund Balance | | | | | | 236 | | | | |
| Investment in General Fixed Assets | Ì | 730 | 3,662,653 | 541,465 | 140,317 | 561,236 | 254 | 28,734 | 249,616 | 107,440 | 101,253 |
| | | | | | | | | | | | |

BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 39, 2012

| | Ą | 8 | | Σ | z |
|------|---|-------------------------------------|-------------|--|----------------------------|
| FT | | | | Account Groups | Groups |
| 2 | ASSETS | Acct. | Agency Fund | General Fixed Assets | General Long- Term Debt |
| 3 | CURRENT ASSETS (100) | | | | |
| 4 | Cash (Accounts 111 through 115) | | 74.431 | | |
| 2 | Investments | 120 | | | |
| 9 | Taxes Receivable | 130 | | | |
| 7 | Interfund Receivables | 140 | | | |
| æ | Intergovernmental Accounts Receivable | 150 | | | |
| 6 | Other Receivables | 160 | | | |
| 10 | inverses and a second control of the second | 170 | | | |
| 11 | Prepaid Items | 180 | | | |
| 12 | Other Current Assets (Describe & Itemize) | 190 | | | |
| 13 | in Total Current Assets | | 74,431 | | |
| 4 | CAPITAL ASSETS (200) | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | The contract of the contract o | |
| 19 | Land | 220 | | 63,500 | |
| 17 | Building & Building Improvements | 230 | | 19,298,168 | |
| 9 | Site Improvements & Infrastructure | 240 | | 633,536 | |
| 19 | Capitalized Equipment | 250 | | 2,581,403 | |
| റ്റ | Construction in Progress | 260 | | | |
| 71 | Amount Available in Debt Service Funds | 340 | | | 140,317 |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | 8,759,713 |
| ខ្ល | Total Capital Assets | | | 22,576,607 | 8,900,030 |
| 24 C | CURRENT LIABILITIES (400) | | | | |
| 25 | horsentationstation to the property of the control | 410 | | | |
| 56 | Intergovemmental Accounts Payable | 420 | | | |
| 27 | Other Payables | 430 | | | |
| 28 | Contracts Payable | 440 | | | |
| 59 | Loans Payable | 460 | | | |
| 30 | Salaries & Benefits Payable | 470 | | | |
| 31 | Payroll Deductions & Withholdings | 480 | | | |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | | | |
| 33 | Due to Activity Fund Organizations | 493 | 74,431 | | |
| 发 | Total Current Liabilities | Anna Figure Carl Liter George Carlo | 74,431 | | |
| 35 | LONG-TERM LIABILITIES (500) | | | | |
| 98 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | 8,900,030 |
| 37 | Total Long-Term Liabilities | | | | 8,900,030 |
| 38 | Reserved Fund Balance | 714 | | | |
| 33 | Unreserved Fund Balance | 730 | | | |
| 40 | Investment in General Fixed Assets | | | 22,576,607 | |
| 41 | Total Liabilities and Fund Balance | | 74,431 | 22,576,607 | 8.900.030 |

Page 7

BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE

Page 7

| | | | | L FUNDS - FOR TI | ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2012 | JUNE 30, 2012 | | | | | |
|-------------|--|--|-------------|--|--|--|--|--|--------------|---|---|
| ŀ | A | 9 | | ٥ | Ш | Ь | ပ | Ή | _ | 7 | ¥ |
| | | | (10) | (20) | (30) | (40) | (20) | (09) | (20) | (80) | (06) |
| 2 | Description | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| က | RECEIPTS/REVENUES | | | - Commence of the Commence of | The same of the sa | The state of the s | | | | | |
| 4 | Local Sources | 28 | 5,511,868 | 855,448 | 639,417 | 422.219 | 208 644 | 260 | 60.050 | 130 409 | 20 307 |
| ď | Flow-Through Receipts/Revenues from One District to | 2000 | ¢ | C | | | The state of the s | | | 2011 | 20.100 |
| ြဖ | 1 | 3000 | 566 077 | 1 300 | C | 0 224 684 | 0 | C | | • | |
| ^ | T- | 4000 | 323.318 | 0 | 137 754 | t 20, t 20 | 0 | D | 0 | O | 0 |
| ∞ | Total Direct Receipts/Revenues | The state of the s | 6,401,263 | 856,748 | 777.171 | 756.903 | 208 644 | 090 | 60 050 | 130 409 | 0 202 |
| 6 | Receipts/Revenues for "On Behalf" Payments 2 | 3998 | 999,652 | | | | | and the second s | 200 | | 000 |
| 19 | | The state of the s | 7,400,915 | 856,748 | 777,171 | 756,903 | 208,644 | 260 | 60,050 | 130,409 | 98,307 |
| | DISBURSEMENTS/EXPENDITURES | | | | | | | | | | |
| 12 | Instruction consequence of the c | 1000 | 4,803,883 | | | | 74,796 | | | | |
| 3 | | 2000 | 1,257,484 | 770,786 | | 552,234 | 151,749 | 475,904 | | 149,063 | 31,806 |
| 7 | | 3000 | 0 | 0 | | 61,524 | 4,737 | | | | |
| 5 5 | | 4000 | 193,103 | 9,776 | 0 | 1,085 | 0 | 0 | | | |
| 12 | 2 | 2000 | 0 | 0 | 807,713 | 0 | 0 | | | 0 | O . |
| - : | | | 0,4,470 | 790,087 | 80/,/13 | 614,843 | 231,282 | 4/5,904 | | 149,063 | 31,806 |
| عاد | Disbursements/Expenditures for "On Behalf" Payments | 4180 | 999,652 | 0 | 0 | 0 | 0 | 0 | | 0 | |
| 2 | 000000000000000000000000000000000000000 | | 7,254,122 | 780,562 | 807,713 | 614,843 | 231,282 | 475,904 | | 149,063 | 31,806 |
| Š | | | 0.00 | C | () L | (() | | | | | |
| 3 | | The second second | 140,/93 | 481,8 <i>)</i> | (30,542) | 142,060 | (22,638) | (475,644) | 60,050 | (18,654) | 66,501 |
| 2 | | | | | | | | | = 0 | | |
| 22 | 0 | | | | | | | | | | |
| ឌ | ā | | | | | | | | | | |
| 7 | | 7110 | | | | | | | | | |
| 22 | 4 | 7110 | | Approximation and the second s | | | Appendication of the second | 0.4070-100 | | | |
| 윊 | _ | 7120 | | | | | | | | | |
| 77 | _ | 7130 | | | | | | | | | |
| 28 | _ | 7140 | 2,451 | | | | | | | | |
| 2 | _ | | | | | | | | | | |
| ć | | /160 | | | | | | | | | |
| ર્ | to O&M Fund Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds | 1s 7170 | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 32 | Ø. | | | | | | | | | | |
| 33 | Principal on Bonds Sold | 7210 | | | | | | | | | ACTORICAÇÃO NO CORROPORAÇÃO ACOMO CONTENTRAÇÃO |
| 34 | | 7220 | | | | | | | | | |
| 8 | | 7230 | | | | | | | | | |
| 36 | Sale or Compensation for Fixed Assets | 7300 | ********** | | | | position est | | | | |
| 37 | | 7400 | | | 31,794 | | | | | | |
| 88 | | 7500 | | | 0 | | | | | | |
| က္က | | 7600 | | | 0 | | | | | | |
| 8 | - | 7700 | | | 0 | 11 | | | | | |
| 4 | | 7800 | | | | | | 0 | | | |
| 4 | | 7900 | | | | | | A CONTRACTOR OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF TH | | | and the same to a second and a |
| ₽ | | 7990 | | 1 | | | | | | 200000000000000000000000000000000000000 | |
| 4 | _ | | 2,451 | 0 | 31,794 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 0 | | | | | | | | | | |
| \$ | | | | | | | | | | | |
| 47 | Abolishment or Abatement of the Working Cash Fund | 8110 | | | | | | | 0 | | |
| 48 | | 8120 | | | | | | | 0 | | |

Printed: 9/25/2012 AFR Eastland 2012

BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE

| | | L |
|--|--------------------------------------|---|
| | | - |
| | | |
| | | (|
| , | 2 | _ |
| | UNE 30, 2012 | _ |
| | NDING J | L |
| בספיינים (ספבס) ייוים פוויטווסבס וויין פוום בט | ALL FUNDS - FOR THE YEAR ENDING JUNE | |
| | - FOR TH | - |
| | L FUNDS | |
| • | Ā | , |
| | | |
| | | ۵ |
| | | |
| | | |

| - | | | (10) | (20) | (30) | (40) | (09) | (09) | (02) | (80) | (06) |
|-----|--|--|-------------|--|--|---|--|--|--------------|----------|-----------------------------|
| | | | | | | | | | | | 7 |
| 2 | Description | Acct | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 49 | Transfer Among Funds | 8130 | | | | | | Transact to the second | | | |
| 20 | Transfer of Interest | 8140 | | | 2,451 | *************************************** | | | | | |
| 51 | Transfer from Capital Project Fund to O&M Fund | 8150 | | | | | | 0 | | | |
| 2 | Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to | 8160 | | | | | | | | | |
| 76 | OSM FUND | | 1 | | | | | | | | |
| 53 | Iranster of excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Fund | 8170 | | | | | | | | | |
| 54 | Taxes Pledged to Pay Principal on Capital Leases | 8410 | 31,794 | | | | | | | | |
| 55 | Grants/Reimbursements Pledged to Pay Principal on Capital Leases | 8420 | | | | | | | | | |
| 56 | Other Revenues Pledged to Pay Principal on Capital Leases | 8430 | | CHARLES OF THE PARTY OF T | | | | | | | |
| 22 | Fund Balance Transfers Pledged to Pay Principal on Capital Leases | 8440 | | | | | | DAYNAY TA THE CONTROL OF T | | | |
| 28 | Taxes Pledged to Pay Interest on Capital Leases | 8510 | | | | | | | | | |
| 59 | Grants/Reimbursements Pledged to Pay Interest on Capital Leases | 8520 | | | | | | THE CONTROL OF THE CO | | | |
| 09 | Other Revenues Pledged to Pay Interest on Capital Leases | 8530 | | | | | | | | | |
| 61 | Fund Balance Transfers Pledged to Pay Interest on Capital Leases | 8540 | | | | | | | | | |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds | 8610 | | | | | | | | | |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds | 8620 | | | | | | | | | 1000 |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds | 8630 | | | | | | | | | |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 8640 | | | | | | | | | |
| 99 | Taxes Piedged to Pay Interest on Revenue Bonds | 8710 | | | | | | | | | |
| 29 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds | 8720 | | | | | | | | | |
| 89 | Other Revenues Pledged to Pay Interest on Revenue Bonds | 8730 | | | | | | | | | |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 8740 | | | | | | | | | |
| 20 | Taxes Transferred to Pay for Capital Projects | 8810 | | | | | | | | | |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects | 8820 | | | | | | | | | |
| 72 | Other Revenues Pledged to Pay for Capital Projects | 8830 | | | | | | | | | |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects | 8840 | | | | | | | | | |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans | 8910 | | | | | | | | | |
| 75 | Other Uses Not Classified Elsewhere | 0668 | | | £ | | | | | | |
| 92 | Total Other Uses of Funds | | 31,794 | 0 | 2,451 | 0 | 0 | 0 | 0 | 0 | |
| 122 | Total Other Sources of the Source of the Sou | | (29,343) | 0 | 29,343 | 0 | 0 | 0 | 0 | 0 | |
| 10 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expandit rest/Dishursements and Other Uses of Funds | | 60 | 7 | | , , , , , , , , , , , , , , , , , , , | (000 00) | 1475 644 | 000 | (40 GEA) | 0000 |
| 2 8 | $\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $ | OVER THE PROPERTY OF THE PROPE | Pr | 90.00 | And the second s | 000,24 | (000,22) | (F+0.5) | | | |
| ® | Fund Baiances - July 1, 2011 | | 3,428,379 | 465,279 | 141,516 | 419,176 | 23,128 | 504,378 | 189,566 | 126,094 | 34,752 |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize) | | 116,824 | | | | | | | | |
| 81 | Fund Balances - June 30, 2012 | | 3,662,653 | 541,465 | 140,317 | 561,236 | 490 | 28,734 | 249,616 | 107,440 | 101,253 |

| r | V | | | | | | | | | | |
|--------------|--|--|---|--|-----------------------|--|----------------------------------|------------------|---|---|-------------------------|
| 1 | I. | 20 | اد | ام | Ш | ш | ე | エ | _ | J | ¥ |
| - | Description | Acct | (10) Educational | (20) Operations & | (30) Debt Seprices | (40) Transmortation | (50) Municipal | (90) | (20) | (80) | (90) Fire Prevention |
| 7 | | # | | Maintenance | Deal Services | i ansportation | Social Security | Capital Projects | Working Cash | Tort | & Safety |
| 3 | RECEIPTS/REVENUES FROM LOCAL SOURCES (1000) | | | | | | | | | | |
| | AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY | | | | | | | | | | |
| 2 | Designated Purposes Levies (1110-1120) ' | Service and the service and th | 4,930,870 | 846,724 | 635,154 | 394,473 | 4,990 | | 59,786 | 129,514 | 97.638 |
| 9 | Leasing Purposes Levy | 1130 | 92,636 | | | | | | | | |
| 1 | Special Education Purposes Levy | 1140 | 79,704 | | | | 36 | | | | |
| ٥ | FILM Wedicare Unly Purposes Levies Area Vincetinal Construction Directors | 1150 | | | | | 192,221 | | | | |
| , 6 | Ariga Vocation Collisticutori Fulposes Levy Summer School Purposes Levy | 1170 | | | | | | | | | |
| = | Other Tax Levies (Describe & Itemize) | 1190 | *************************************** | | | | | | | | |
| 42 | Total Ad Valorem Taxes Levied By District | | 5,108,210 | 846,724 | 635,154 | 394,473 | 197,247 | 0 | 59,786 | 129.514 | 97.638 |
| 13 | PAYMENTS IN LIEU OF TAXES | | | | | | | | | | |
| 4 | Mobile Home Privilege Tax | 1210 | 986 | dest (nation) sales states and consistent and consi | | | | | | | |
| 5 | Payments from Local Housing Authorties | 1220 | | | | | | | | | |
| 16 | Corporate Personal Property Replacement Taxes | 1230 | 626'06 | | | | 10,125 | | | *************************************** | |
| 1 | Other Payments in Lieu of Taxes (Describe & Itemize) | 1290 | | | | | viii)))))))))))))))))))))))))))) | | *************************************** | | |
| | Total Payments in Lieu of Taxes | Charge transcription (Charge Charge C | 91,965 | 0 | 0 | 0 | 10,125 | 0 | 0 | 0 | 0 |
| _ | 101100 Williams and the control of t | | | | | | | | | | |
| ន្តា | Regular - Tuition from Pupils or Parents (In State) | 1311 | | | | | | | | | |
| 7 8 | Regular - Tuition from Other Districts (in State) | 1312 | | | | | | | | | |
| 1 8 | Regular - Luttion from Other Sources (in State) | 1313 | | | | | | | | | |
| 3 5 | Aegual - Tuttof Hom Other Sources (Out of State) | 1514 | (2)250 | | | | | | | | |
| 22 | Summer Sch - Tuition from Other Districts (In State) | 1321 | | | | | | | | | |
| 3 12 | Summer Sch - Tuition from Other Sources (In State) | 1323 | | | | | | | | | |
| 2/2 | Summer Sch - Tuition from Other Sources (Out of State) | 1324 | | | | | | | | | |
| 82 | CTE - Tuttion from Pupils or Parents (In State) | 1331 | | | | | | | | | |
| 53 | CTE - Tuition from Other Districts (In State) | 1332 | | | | | | | | | |
| 8 | CTE - Tuition from Other Sources (In State) | 1333 | | | | | | | | | |
| 31 | CTE - Tuition from Other Sources (Out of State) | 1334 | | | | | | | | | |
| 32 | Special Ed - Tuition from Pupils or Parents (In State) | 1341 | | | | | | | | | |
| R | Special Ed - Tuition from Other Districts (In State) | 1342 | | | | | | | | | |
| 怒 | Special Ed - Tuition from Other Sources (In State) | 1343 | | | | | | | | | |
| 38 | Special Ed - Tuition from Other Sources (Out of State) | 1344 | | | | | | | | | |
| 8 5 | Adult - Lutton from Pupils or Parents (in State) | 1351 | | | | | | | | | |
| 3 8 | Adult - Tuition from Other Sources (In State) | 1353 | | | | | | | | | |
| 39 | Adult - Tuition from Other Sources (Out of State) | 1354 | | | | | | | | | |
| 40 | | | 0 | | | | | | | | |
| | TRANSPORTATION FEES | | | | | | | | | | |
| 42 | Regular - Transp Fees from Pupils or Parents (In State) | 1411 | | | | | | | | | |
| د | Regular - Transp Fees from Other Districts (In State) | 1412 | | | | | | | | | |
| 4 | Regular - Transp Fees from Other Sources (in State) | 1413 | | | | | | | | | |
| 45 | Regular - Transp Fees from Co-cumcular Activities (In State) | 1415 | | | | | | | | | |
| 9; | Regular Transp Fees from Other Sources (Out of State) | 1416 | | | | | | | | | |
| 46 | Summer Sch - Iransp. Fees from Pupils or Parents (in State) | 1421 | | | | | | | | | |
| ş (4 | Summer Sch - Transn Fees from Other Sources (in State) | 1422 | | | es la | | | | | | |
| 2 2 | Summer Sch - Transp. Fees from Other Sources (Out of State) | 1424 | | | | and the of the Confession and the of the Confession and the Confession | | | | | |
| 21 | CTE - Transp Fees from Pupils or Parents (In State) | 1431 | | | | THE CASE OF THE PROPERTY OF TH | | | | | |
| 52 | CTE - Transp Fees from Other Districts (in State) | 1432 | | | | | | | | | |
| 53 | CTE - Transp Fees from Other Sources (In State) | 1433 | | | | *************************************** | | | | | |

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

| | A | α | - | _ | | L | (| - | | - | |
|---------------|--|--|--|--|--|--|-------------------|---|---|------|--------------------------|
| E | | | (10) | (20) | (30) | (0) | 9 | L (09) | - 325 | | ٤ ا |
| | | | <u> </u> | (07) | 3 | <u></u> | (50) Municipal | 6 | 3 | (80) | (06) |
| 8 | Description | ; # | Educational | Operations & Maintenance | Debt Services | Transportation | Retirement/ | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 24 | CTE - Transp Fees from Other Sources (Out of State) | 1434 | | | | | Social Security | | | | |
| 22 | Special Ed - Transp Fees from Pupils or Parents (In State) | 1441 | | | | | | | | | |
| 92 | Special Ed - Transp Fees from Other Districts (In State) | 1442 | | | | 15,353 | | | | | |
| 27 | Special Ed - Transp Fees from Other Sources (In State) | 1443 | | | | Avenue de la company de la com | | | | | |
| g | Special Ed Ratisp Fees from Other Sources (Out of State) | 1444 | | | | | | | | | |
| ខ្ល | Adult - I ransp rees from Pupils or Parents (in State) | 1451 | | | | | | | | | |
| 3 | Adult - Iransp Fees from Other Districts (in State) | 1452 | | | | 2500 | | | | | |
| 9 | Adult - Transp Fees from Other Sources (in State) | 1453 | | | | | | | | | |
| 38 | Addit - Italisp rees from Other Sources (Out of State) | 1454 | | | · | **** | | | | | |
| | iotai Transportation Fees | Secure and transfer of the | | | | 15,353 | | | | | |
| | EARNINGS ON INVESTMENTS | e de la companya de l | | | | | | | | | |
| કુ | Interest on Investments | 1510 | 43,749 | 5,569 | 4,263 | 2,569 | 1,272 | 260 | 264 | 895 | 699 |
| g [| Gain or Loss on Sale of Investments | 1520 | 717.01 | 201 | | | | *************************************** | *************************************** | | |
| | | | 43,(49 | Roc'c | 4,203 | R9C'7 | 1,2/2 | 260 | 264 | 895 | 699 |
| | TOUS SERVICE | (Alternative Alexanders) | | | | | | | | | |
| 3 | Sales to Pupils - Lunch | 1611 | 146,240 | | | | | | | | |
| 2 5 | Sales to Pupils - Breakfast | 1612 | a 111000 | | | | | | | | |
| = | Sales to Pupits - A la Carle Calor to Budie Advantage and the commencements | 1613 | Other state of the control of the co | | | | | | | | |
| 1 5 | Sales to Tupis - Other (Describe & Italijes) Color + A At 145 | 4-01 | 1 000 | | | | | | | | |
| ्र | | 1620 | 202,7 | | | | | | | | |
| 7,4 | Utner Food Service (Describe & Itemize) | 1690 | 3,840 | | | | | | | | |
| | | | 797,761 | | | | | | | | |
| 9 | DISTRICTION OF ACTIVITY IN TRACEMENT OF THE STATE OF THE | į | 107 00 | | | | | | | | |
| - | Admissions - Atnietic | 1711 | 26,185 | | | | | | | | |
| 0 0 | Admissions - Other (Describe & Itemize) | 1719 | 5,126 | | | | | | | | |
| 2 8 | 1-000 Book Giore Sales | 1730 | | | | | | | | | |
| 3 2 | rennesser of the Care of the C | 720 | 040 | | | | | | | | |
| <u> </u> | Other Distriction Activity Revenue (Describe & Refilize) | 08./ - | 018 | C | | | | | | | |
| | TOTAL DISTURCES CROOKING ACTIVITY INCOME TEXTED OF MACHINE | A Commission of the Commission | 32,000 | ס | | | | | | | |
| | S. A. T. | | 070 00 | | | | | | | | |
| <u>۾</u> ۾ | Kentals - Regular Lextbooks Rentals - Summer School Textbooks | 1811 | 20,849 | | | | | | | | |
| 8 | Rentals - Adult/Continuing Education Textbooks | 1813 | | | | | | | | | |
| 82 | Rentals - Other (Describe & Itemize) | 1819 | *************************************** | | | | | | | | |
| 88 | Sales - Regular Textbooks | 1821 | | | | | | | | | |
| 68 | Sales - Summer School Textbooks | 1822 | cussã | | | | | | | | |
| 8 | Sales - Adult/Continuing Education Textbooks | 1823 | | | | | | | | | |
| 9 | Sales - Other (Describe & Itemize) | 1829 | | | | | | | | | |
| 35 | Other (Describe & Itemize) | 1890 | Commence of the commence of th | | | | | | | | |
| အ | Total Textbook Income | | 20,849 | | | | | | | | |
| 94 | OTHER REVENUE FROM LOCAL SOURCES | | | | | | | | | | |
| 92 | Rentals | 1910 | 2,543 | 3,155 | | | | | | | |
| 8 | Contributions and Donations from Private Sources | 1920 | 11,192 | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | | | |
| 6 | Impact Fees from Municipal or County Governments | 1930 | | | 000000000000000000000000000000000000000 | | | | | | |
| 88 | Services Provided Other Districts | 1940 | | | | 9,824 | | | | | |
| 66 | Refund of Prior Years' Expenditures | 1950 | 35,246 | | | | | | | | |
| 9 | Payments of Surplus Moneys from TIF Districts | 1960 | | | | | | | | | |
| 5 5 | Drivers' Education Fees | 1970 | 1,550 | | The second of th | | | | | | |
| 707 | Proceeds from Vendors' Contracts | 1980 | | Selection of the select | ************************************** | tigit leen keisele saan kerefiin kalanaa (ilike kalanaa) | | | | | |
| 103 | School Facility Occupation Tax Proceeds | 1983 | | | .,,,,, | | | | | | |

Page 11

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| Part | F | | | 2 | ב | ш | _ | פּ | Ŧ | | ٦ | × |
| Particularity Particularit | - | | 1 | £ | (20) | (39) | (40) | (50) Municipal | (09) | (70) | (80) | (06) |
| Section to the content of the cont | 2 | | # # | Educational | Operations & Maintenance | Debt Services | Transportation | Retirement/ | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| Control Cont | 104 | | 1991 | 6,599 | | | *************************************** | Social Security | THE PERSON CONTRACTOR AND ADDRESS OF THE PERSON | | | |
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| Control Cont | 10, | usalana. | 1999 | 3 | | | | | *************************************** | | *************************************** | |
| Fundamental strategies Fundamental strateg | 9 8 | | | 57,133 | 3,155 | 0 | 9,824 | 0 | | 0 | 0 | 0 |
| Now the following the content of t | 203 | lotai | 1000 | 5,511,868 | 855,448 | 639,417 | 422,219 | 208,644 | 260 | 60,050 | 130,409 | 98,307 |
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| | 114 | | Application of the second seco | 0 | 0 | | 0 | 0 | | | | |
| Overan State Act Set 1-6 MIN 360 16 <th>115</th> <td></td> | 115 | | | | | | | | | | | |
| Commol State At 2 2002 240.00 250.07 250 | 116 | UNRESTRICTED GRANTS-IN-AID | | | | | | | | | | |
| Grant Size Ad - Hotel Immersol/Supplemental 2022 2029 202 | 117 | | 3001 | 350.718 | | | | | | | | |
| Resignation contenting at Accordance 2009 2000 | 118 | | 3002 | · · · · · · · · · · · · · · · · · · · | *************************************** | - Commence of the Commence of | handele de la company de la co | *************************************** | | | | ONITA CONTRACTOR OF THE CONTRA |
| Control terrential Control ter | 119 | | 3005 | , 111111111111111111111111111111111111 | | Commission of the Commission o | | *************************************** | | Access to the second se | what she is a second warm was a separate of the second second second second second second second second second | mundusveren en en ellen verlande en en en |
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| Continuence | F | | | (10) | (20) | (30) | (40) | (50) | (09) | (22) | (80) | (06) |
| | 2 | | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement Social Security | Capital Projects | ····· | Tort | Fire Prevention & Safety |
| Transmission Progression | 22 | = | | | | | | | | | | |
| Part | 151 | Transportation - Regular/Vocational | 3500 | | | | 111,754 | | | | | |
| Part Description of control o | 152 | | 3510 | | | | 164,930 | | | | | |
| Secret Income I | 5 4 | | 3299 | C | C | | 010000 | | | | | |
| Secret Continued Continu | 155 | estational and | 3610 | 0 | 0 | | 7/0,584 | 0 | | | | |
| | 156 | | 3660 | 534 | | | | | | | | |
| 1 | 157 | | 3695 | | | | CONTROL OF THE CONTRO | THE PERSON AND THE PE | | | | |
| Interest December 1971 1972 | 158 | | 3705 | 1,497 | 1,300 | | 58,000 | | | | | |
| Particular Par | 159 | | 3715 | | PROTECTION AND ADMINISTRATION ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION ADMINISTRATION ADMINISTRATION ADMINISTRATION AND ADMINISTRATION ADMINIST | | | | | | | |
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| Chargo desiral interact librar of set 4 step) 273 274 275 | 161 | Continued Reading Improvement Block Grant | 3725 | | | | | | | | | |
| Charge Classification and animal content of the c | 162 | Continued Reading Improvement Block Grant (2% Set Aside) | 3726 | | | | | | | | | |
| Charge Calcaterial Processor 2379 2380 | 193 | Chicago General Education Block Grant | 3766 | | | | | | | | | |
| State of the property Stat | 164 | ************ | 3767 | | | | | | | | | |
| | 165 | Section of the Control of the Contro | 3775 | | | | | | *************************************** | | | |
| Detacout submitted in the finisher of the fi | 00 | Technology - Learning Technology Centers | 3780 | | | | | | *** | | | |
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| Part National Through Internal Control Contr | 170 | Infrastructure Improvements - Planning/Construction Crhool Infrastructura Maistronage Britan | 3920 | | | | | | | | | |
| Total Newtycets Growte-badd 100 254,559 1,300 0 334,654 0 0 0 0 0 0 0 0 0 | 171 | Other Restricted Revenue from State Sources (Describe & Hemize) | 3000 | | | | | | | | | |
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| Federal Countries and State St | 4/1 | | <u>ا</u> | | | | | | | | | |
| Percent impact Add 2001 2002 2003 | 175 | CONTEST INCLED GRANT STIFTING RECEIVED DIRECTED FROM FEDERAL | <u>.</u> | | | | | | | | | |
| Other Unserticated Grants-In-Aid Received Directly from the Fed Govd. 4009 0 | 176 | minteriories | 4001 | | | | | | | | | |
| Total Unrestricted Grants In-Aid Received Directly Total Unrestricted Grants In-Aid Received Directly FROM FEDERAL GOVT A 1926 A 1920 A 1 | 177 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt | 4009 | | | | | | de de la companya de | | THE STATE OF THE S | |
| Person the Federal Govt PROM FEDERAL FEDERAL GOVT PROM FEDERAL FEDERAL GOVT PROM FEDERAL FEDERAL G | :[| | *************************************** | | | ************************************** | | | THE CONTRACTOR OF THE CONTRACT | | | |
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| Head Start | 179 | | 55 | | | | | | | | | |
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| Michael | 184 | Construction (Impact Aid) | 4050 | | | | | | | | | |
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| Total Restricted Grants-In-Aid Received Directly from Federal Govt | 183 | | 9 | | | | | granddid 8 | | | | |
| THE STATE THE STATE CONTINUE | 184 | | | C | C | | C | | C | | | |
| THE STATE THE STATE TTLE V Title V - Innovation and Flexibility Formula 4100 Title V - District Projects 4105 6 Title V - District Projects 4107 6 Title V - Unart Clescribe & Itemize) 4107 6 Trail V - Other Clescribe & Itemize) 4107 6 Troil of Title V - Other Clescribe & Itemize) 7 6 Troil of Title V - Other Clescribe & Itemize) 7 0 Total Title V - Other Clescribe & Itemize) 7 0 Total Title V - Other Clescribe & Itemize) 7 0 Total Title V - Other Clescribe & Itemize) 7 0 Total Title V - Other Clescribe & Itemize) 0 0 Trail of Clear Clescribe & Itemize) 0 0 Action Service 0 0 0 National School Linch Program 4220 28,858 | 5 | | -12 | 2 | 2 | | 0 | | D | | | ס |
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| Title V - Innovation and Flexibility Formula 4100 Processing Foundable Polymore Processing F | 186 | | | | | | | | | | | |
| Title V - District Projects 4105 Title V - User Clearche & Itemize) 4107 Title V - Stural & Low Income Schools 4107 Title V - Other Cleasche & Itemize) 4107 Total Title V 0 FOOD SERVICE 0 Breakfast Start-Up 4200 National School Lunch Program 4210 Special Milk Program 4215 School Breakfast Program 4220 | 187 | | 4100 | | | | | | | | | |
| Title V - Futral & Low Income Schools | 188 | , in the second | 4105 | | | | | | | | | |
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| FOOD SERVICE Company | 190 | MANU dinasero | 4199 | | | | | | | | | |
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| | 196 | 0.000 | 4220 | 28,858 | | | | *************************************** | | | | |

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| State Stat | Summer Food Service Admin/Program Child & Adult Care Food Program Fresh Fruits & Vegetables Food Service - Other (Describe & Itemize) Total Food Service Title I - Low Income Title I - Low Income Title I - Comprehensive School Reform Title I - Comprehensive School Reform Title I - Reading First Title I - Reading First SEA Funds Title I - Migrant Education Title I - Migrant Education Title I - Other (Describe & Itemize) Total Title I Title I - Other (Describe & Itemize) Total Title IV - Safe & Drug Free Schools - Formula Title IV - Safe & Drug Free Schools - Formula Title IV - Safe & Drug Free School Iscretionary Fed - Spec Education - Preschool Discretionary Fed - Spec Education - IDEA - Flow Throughlus Incidence Fed - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Discretionary | | perations & laintenance | | | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
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| Support Services - Purils Support Services - | | | 1000 | 5,459,117 | 854,105 | 86,063 | 164,294 | 230,304 | 0 | 0 | | 4,803,883 | 4,763,588 |
| Special Functions Publis 210 44,068 11,826 49 1,180 94 1,180 97,113 Altendance & Social Work Services 2120 44,068 11,826 49 1,180 94 95,560 Psychological Services 2140 29,777 4,408 1,381 994 96,560 96,560 Psychological Services 2140 21,60 <td>_</td> <td>0</td> <td></td> | _ | 0 | | | | | | | | | | | |
| Authantiance & Social Work Services 2110 44.068 11.826 49 1,180 67,113 Authantian Services 120 29,777 4,408 1,181 994 7,113 964 97,113 Health Services 2140 29,777 4,408 1,1381 994 994 964 | <u> </u> | 9 | | | | | | | | green and a second | | | |
| Control Services 27.0 44,08 1,180 69.4 67,113 Health Services 21.0 29,777 4,408 1,381 994 994 96.60 Psychological Services 21.0 29,777 4,408 1,381 994 994 96.60 Psychological Services 21.0 29,777 4,408 1,381 994 994 96.60 Speech Pathology & Audiology Services 21.00 21.00 73,835 16,234 1,430 2.174 0 0 0 93,673 Speech Pathology Services - Pupils (Describe & Hemite) 21.0 73,835 16,234 1,430 2.174 0 0 0 0 0 93,673 36,604 148,812 36,804 148,422 148,812 148,812 148,812 148,812 148,812 148,822 148,814 148,812 148,214 148,222 148,214 148,222 148,222 148,222 148,222 148,222 148,222 148,222 148,222 148,222 148,222 | 3 8 | | 0112 | | | | | | | | | 0 | |
| Particulogical Services 2100 23,177 4,406 1,351 994 994 995 | 25 | | 2120 | 44,058 | 11,826 | 49 | 1,180 | | *************************************** | | | 57,113 | 59,846 |
| Superostrices - Pupils (Describe & Itemize) 2140 73,835 16,234 1,430 2174 0 <td>ွဲ</td> <td></td> <td>2 5</td> <td>777,62</td> <td>804,4</td> <td>1,381</td> <td>994</td> <td>·</td> <td>**************************************</td> <td>***************************************</td> <td></td> <td>36,560</td> <td>39,627</td> | ွဲ | | 2 5 | 777,62 | 804,4 | 1,381 | 994 | · | ************************************** | *************************************** | | 36,560 | 39,627 |
| Output Support Services - Pupils Clearche (Learning) Services - Pupils (Describe & Hemize) 210 73,835 16,234 1,430 2,174 0 | ရွင္စ | Speech Pathology & Andiology Septice | 2150 | *************************************** | *************************************** | *************************************** | | | *************************************** | *************************************** | | 0 | *************************************** |
| Cotal Support Services - Pupils 2174 0 143,422 2,193 0 <td>3 5</td> <td></td> <td>2190</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> | 3 5 | | 2190 | | | | | | | | | 0 | |
| SupPoort Services 2.1944 4.860 31,944 4.860 31,944 4.860 31,944 4.860 31,944 4.860 31,944 4.860 3,804 4.860 2,193 2,1,123 3,585 954 1,1,123 99,561 2,1,123 2,1,123 3,585 3,585 3,585 3,1,123 3,585 3,1,123 3,1,123 3,1,123 3,1,123 3,1,123 3,1,123 3,1,123 | 4 | | 2100 | 73.835 | 16.234 | 1.430 | 2.174 | 0 | 0 | 0 | | 93.673 | 69 473 |
| Improvement of instruction Services 2210 101,357 21,165 11,308 14,592 2220 101,357 22,193 2 | 42 | | | | | | i i | | , | | | 2 | 2 |
| Educational Media Services 2220 101,357 21,165 11,308 14,592 14,592 14,8422 148,422 Assessment & Testing 2230 101,357 26,025 43,252 16,785 0 0 0 187,419 Sulpport Services - Instructional Start Sulpport Services - Instructional Start 230 62,315 31,584 3,585 954 1,123 844,024 Board of Education Services 2330 62,315 31,584 46,683 1,123 9 9 6 Total Immunity Services 2300 62,315 31,584 46,683 1,1723 0 0 143,585 | 43 | _ | 2210 | | 4.860 | 31 944 | | | | | | 36 804 | 39 500 |
| Assessment & Testing 2.193 2.194 2.112 2.113 </td <td>4</td> <td></td> <td>2220</td> <td>101,357</td> <td>21,165</td> <td>11.308</td> <td>14.592</td> <td>C. CO. La Charles and Carles and</td> <td>************************************</td> <td>***************************************</td> <td>· i promonemento mentro mante a compressione de la compressione de la</td> <td>148 422</td> <td>121 303</td> | 4 | | 2220 | 101,357 | 21,165 | 11.308 | 14.592 | C. CO. La Charles and Carles and | ************************************ | *************************************** | · i promonemento mentro mante a compressione de la | 148 422 | 121 303 |
| Total Support Services - Instructional Staff 2200 101,357 26,025 43,252 16,785 0 0 0 0 187,419 Sulpport Services - General Administration Services Board of Education Services 230 62,315 31,584 3,585 954 1,123 8 99,561 99,561 Special Area Administration Services 2300 2300 62,315 31,584 46,693 1,1723 0 0 143,585 | 45 | | 2230 | | | A | 2,193 | | | | | 2,193 | 2,172 |
| SUPPORT SERVICES GENERAL ADMINISTRATION Board of Education Services 2310 43,108 916 44,024 44,024 Executive Administration Services 2320 62,315 31,584 3,585 954 1,123 99,561 Special Area Administration Services 2330 2300 0 0 0 Total Support Services - General Administration 2300 62,315 31,584 46,693 1,870 1,123 0 0 0 0 143,585 | 46 | Total Support Services - Instructional Staff | 2200 | 101,357 | 26,025 | 43,252 | 16,785 | 0 | 0 | 0 | | 187,419 | 162,975 |
| Board of Education Services 2310 43,108 916 96 44,024 44,024 Executive Administration Services 232 62,315 31,584 3,585 964 1,123 9 99,561 1 Special Area Administration Services 230 230 230 230 0 0 143,585 1,870 1,123 0 0 0 143,585 0 0 143,585 0 0 143,585 1 1,870 1,123 0 0 0 143,585 0 0 143,585 0 0 143,585 0 0 0 143,585 0 0 0 0 0 0 0 0 0 143,585 0 <td< td=""><td>47</td><td>SUPPORT SERVICES - GENERAL ADMINISTRATION</td><td></td><td></td><td></td><td></td><td></td><td></td><td>Market Commission of Commission C</td><td></td><td></td><td></td><td></td></td<> | 47 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | Market Commission of Commission C | | | | |
| Executive Administration Services 2320 62,315 31,584 3,585 954 1,123 9 99,561 1 Special Area Administration Services 2380 2380 1 2380 2380 2380 2380 2580 2380 2580 2380 2380 2580 2480 | 48 | Board of Education Services | 2310 | | | 43,108 | 916 | | | | | 44,024 | 45,500 |
| Special Area Administration Services 2330 0 0 Total Immunity Services 2370 31,584 46,693 1,870 1,123 0 0 143,585 | ₽ | Executive Administration Services | 2320 | 62,315 | 31,584 | 3,585 | 954 | 1,123 | | | | 99,561 | 100,758 |
| Tort Immunity Services 2360 - 0 0 Total Support Services - General Administration 2300 62,315 31,584 46,693 1,123 0 0 143,585 | က္ဆ | Special Area Administration Services | 2330 | | | | | | | | | 0 | |
| Total Support Services - General Administration 2300 62,315 31,584 46,693 1,870 1,123 0 0 143,585 | 51 | | 2360 - | 000 (U.C.) | *************************************** | | | | | | | C | |
| | 52 | | 2300 | 62,315 | 31,584 | 46,693 | 1,870 | 1,123 | 0 | 0 | 0 | 143.585 | 146 258 |

| | C |) | , | | 1 | | | | | • | | |
|----------------|--|-----------------------|--|---|--|---|--|--|--|---|--|--|
| $\overline{-}$ | | | (100) | (200) | (300) | (400) | (200) | (600) | (200) | (800) | (006) | |
| 2 | Description | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized | Termination | Total | Budget |
| 53 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | The months and the second | Callelles | | |
| 52 | Office of the Principal Services | 2410 | 311.240 | 85.896 | 17.158 | 4 869 | 499 | | | | A10 GET | 497 500 |
| 22 | Other Support Services - School Admin (Describe & | 2490 | | *************************************** | | | | *************************************** | - | | 700,014 | 000, 104 |
| 26 | Total Support Services - School Administration | 2400 | 311,240 | 85,896 | 17,158 | 4,869 | 499 | 0 | 0 | 0 | 419.662 | 437 590 |
| 22 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | 111111111111111111111111111111111111111 | 220 |
| 28 | Direction of Business Support Services | 2510 | | | | | | dinampii Capean dan pahamada | | | C | |
| 29 | Fiscal Services | 2520 | 61.301 | 9.271 | 11.039 | | | | | | 8184 | 70 406 |
| 90 | Operation & Maintenance of Plant Services | 2540 | | *************************************** | | | | | and parameters and parameters of the specific of the commence | *************************************** | - C | Of the transfer of the transfe |
| 61 | Pupil Transportation Services | 2550 | | | | *************************************** | | *************************************** | | | 0 | ************************************** |
| 62 | Food Services | 2560 | 137,112 | 4,880 | 6,945 | 182,597 | | | | *************************************** | 331.534 | 326.506 |
| 63 | Internal Services | 2570 | | | | | ed cocco | *************************************** | | | 0 | |
| 34 | Total Support Services - Business | 2500 | 198,413 | 14,151 | 17,984 | 182,597 | 0 | 0 | 0 | 0 | 413.145 | 405 912 |
| 65 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | I |
| 99 | Direction of Central Support Services | 2610 | oliki kelaketa dalah kermadan kiliki kelaka kelaka kerdagan | | | | | | | | 0 | |
| 67 | Planning, Research, Development, & Evaluation Services | 2620 | | | | | | | | | · Commenter of the property of | |
| 88 | Information Services | 2630 | | | | | | | | | O C | |
| g | Staff Services | 2640 | | | | | | *************************************** | | · · · · · · · · · · · · · · · · · · · | • | |
| 3 5 | miniminal or the second | 2660 | *************************************** | *************************************** | | | | | | 77 | 0 | ************************************** |
| 2 | Total | 0000 | | C | | 0 | • | | | | 0 | |
| 3 | Character Control of the Control of | 0000 | 2 | | | 0 | 2 | 7 | 0 |) | 0 |) |
| 4 5 | | 2300 | | | | | | Territoria de la companya del companya de la companya de la companya del companya de la companya | AND THE PROPERTY OF THE PROPER | | 0 | |
| | ION SUPPORT SERVICES | 2002 | 747,150 | 1/3,890 | 115,021 | 508,295 | 1,622 | 0 | O | 0 | 1,257,484 | 1,252,208 |
| | COMMUNITY SERVICES (ED) | Onos | | | | | | | | | 0 | |
| | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) | Sunt Security Section | | | | | | | | | | |
| 9/ | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 2 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | |
| 82 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| ଚ | Payments for Adult/Continuing Education Programs | 4130 | | | | | | | | | 0 | |
| 8 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 21 | Payments for Community College Programs | 4170 | | | | | | | | | 0 | |
| 82 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 315 | | | | | | 315 | |
| | Total Payments to Dist & Other Govt Units | 4100 | | | desirement des la deservación de deservación de la deservación del deservación de la deservación del deservación de la d | | | | | | | |
| 83 | (In-State) | 3 | | | 315 | | | 0 | | | 315 | 0 |
| 8 | Payments for Regular Programs - Tuition | 4210 | | | | | | | | | 0 | |
| 35 | Payments for Special Education Programs - Tuition | 4220 | | | | | | | | | 0 | |
| - 98 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | | | | С | |
| 87 | Payments for CTE Programs - Tuition | 4240 | | | | | | | | | 0 | |
| စ္တ | Payments for Community College Programs - Tuition | 4270 | | | | | | *************************************** | | | 0 | |
| 8 | Payments for Other Programs - Tuition | 4280 | | | | | | | | | 0 | |
| 8 | Other Payments to In-State Govt Units | 4290 | | | | | | | | | 0 | |
| 6 | Total Payments to Other District & Govt Units -Tuition | 4200 | | | | | | C | | | c | c |
| 8 | Payments for Regular Programs - Transfers | 4310 | | | | | | | | |) | |
| 83 | Payments for Special Education Programs - Transfers | 4320 | | | | | | 165,956 | | | 165,956 | 180,530 |
| T | TATA TATA TATA TATA TATA TATA TATA TAT | | | | | | | *************************************** | | | | |
| - | | | The same of the sa | | | | ************************************** | | | | | |

| 1 1 1 1 1 1 1 1 1 1 | | V | | · | | | | | | | | | |
|--|-----|--|--|--|--|--|----------------------|--|---|------------------------------|-------------------------|-----------|--|
| Purple to Circ Program - Tracters 2019 | F | X | | ع اد | | 1 | 1. | 9 | I | | ſ | × | 7 |
| Payment of CIT Payment - Tractions Part Payment | 1 | | 1 | 3 | (2007) | (300) | (400) | (gg) | (009) | (200) | (800) | (006) | |
| Primate to Commy Voltage Program 1,227 | 2 | Description | * | Salaries | Employee Benefits | Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| Payment to Common County County Program - Transfers | 92 | Payments for CTE Programs - Transfers | 4340 | | | | | | 26 832 | and a Fi | 8 | 26 830 | 20 100 |
| Detail Primaries to Designers - Transfers 4500 1975 | 96 | Payments for Community College Program - Transfers | 4370 | | | | | | 100'01 | | | 700,02 | 001,82 |
| Total Poyment to Other Dates of Covil Lines 400 | 97 | Payments for Other Programs - Transfers | 4380 | | | | | | | | | o C | |
| Total Prepared to Other Detrict & Cort Units - 400 Permeta to Other Detrict & Cort Units - 400 Permeta to Other Detrict & Cort Units - 400 Permeta to Other Detrict & Cort Units - 400 Permeta to Other Detrict & Cort Units Other Detrict & Cort | 98 | Other Payments to In-State Govt Units - Transfers | 4390 | | • | | | | ************************************** | | |) C | 17-17-17-17-11-11-11-11-11-11-11-11-11-1 |
| Payments to Other Date Cort Libra (Out-of-Sitter) 4400 1081 | 66 | Total Payments to Other District & Govt Units - | 4300 | | | | | | | | | | THE TAXABLE TAXABLE TAXABLE TO THE TAXABLE TAX |
| Total Preparate to Charles 400 Best Services Fig. Ser | 100 | Payments to Other Dist & Govt Units (Out-of-State) | 4400 | | | 2 | | | 192,788 | | | 192,788 | 209,630 |
| DEST SERVICES - NITEREST ON SHORT-TERN DEET Tax dictipation (Vermits 5110 Corporation (Vermits 5 | 101 | Total Payments to Other District & Govt Units | 4000 | | | 315 | | | 192 788 | | | 103 103 | 200 630 |
| The Autoplation National States 1978 1 | | DEE | | | | | | | 20.112. | | | 201,031 | 000,602 |
| Tax Ambigation Namerats Tax Ambigation Varies Suprofered Feroporal Certificates State Additionable of Secure Programme (170) Deet Services Interest on Conf. Interest on C | 103 | | | | | | | | | | | | |
| Carporate Personal Prop. 6gs Ta. Antiopatron Notes 5120 | 104 | | 5110 | | | | | | | | | 0 | |
| Compose Personal Pe | 105 | | 5120 | | | | | | | | | 0 | |
| 150 | 100 | and received | 5130 | | | | | | | | | 0 | |
| Total Interest on Short-Term Dock | 200 | | 5150 | | | | | | | | | 0 | In distance of the second seco |
| Debt Services - Interest on Long-Term Debt 5200 | 100 | | 5100 | | | | | | c | | | | |
| Total Deet Services | 110 | Debt Services - Interest on Long-Term Debt | 5200 | | | | | | > | | | 0 | |
| Provisions FOR ContingeNoies (ED) 6400 | 111 | Total Debt Services | 2000 | | | | | | 0 | | | > | 0 |
| Total Direct DiabunsementAlExpenditures | 112 | PROVISIONS FOR CONTINGENCIES (ED) | 0009 | | | | | 50 (15) | | | | > | and the first of the back of the control of the con |
| Dispursements/Expenditures Dispursements/Expenditures Coro Detections/ (Dispursements/Expenditures Dispursements/Expenditures Disputs/Expenditures | 113 | dessignation | | 4,206,277 | 1,027,995 | 222,895 | 372,589 | 231,926 | 192,788 | 0 | 0 | 6,254,470 | 6,225,426 |
| 20 - OPERATIONS & MAINTENANCE FUND (O&M) | 114 | | | | | | | | | | | 7.46.700 | |
| 20 - OPERATIONS & MAINTENANCE FUND (ORM) SupPoRT SERVICES (ORM) SupPoRT SERVICES - Publis SupPoRT SERVICES - Publis 2 190 Cheer Support Services - Publis 2 250 2 25,799 5 2,463 181,922 2 71,815 2 8,787 SupPoRT SERVICES - Publis 2 250 2 25,799 5 2,463 181,922 2 71,815 2 8,787 Popil Support Services - Publis 2 260 2 235,799 5 2,463 181,922 2 71,815 2 8,787 Popil Transportation Services - Publis 2 260 2 235,799 5 2,463 181,922 2 71,815 2 8,787 Pop Tends of Services - Publis 2 260 2 235,799 5 2,463 181,922 2 71,815 2 8,787 Other Services - Publis 2 260 2 235,799 5 2,463 181,922 2 71,815 2 8,787 Other Services (Services (Services) 3 200 2 235,799 5 2,463 181,922 2 71,815 2 8,787 Community Services (Count) 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 | E | oracionessos. | | | | | | | | | | 140,733 | |
| SulPPORT SERVICES (OAM) 2190 SulPPORT SERVICES - Public (Describe & Henrize) 2190 SulPPORT SERVICES - Public (Describe & Henrize) 2190 SulPPORT SERVICES - Public (Describe & Henrize) 2210 SulPPORT SERVICES - Public (Describe & Henrize) 2250 Direction of Business Support Services 2250 235,799 52,463 181,922 271,815 28.787 Pupil Transportation Services - Business 2260 235,799 52,463 181,922 271,815 28.787 Pupil Transportation Services - Business 2200 235,799 52,463 181,922 271,815 28.787 Conder Support Services (Describe & Henrie) 200 235,799 52,463 181,922 271,815 28.787 Condition Programs 4120 200 235,799 52,463 181,922 271,815 28.787 Payments for CIE Programs 4140 2410 2410 2410 2410 2410 2410 2410 2410 2410 2410 2410 2410 2410 2410 2410 2410 | 116 | |)&M) | | | | | | | | | | |
| SupPoRt Services - Publics State of the Publics Coles Support Services - Logis (Coles to Latin Services) 250 Coles Support Services 2510 Coles Support Services 2520 253,799 52,463 181,922 271,815 28,787 Direction of Business Support Services 2560 235,799 52,463 181,922 271,815 28,787 Popul Transport Services - Business 2560 235,799 52,463 181,922 271,815 28,787 Popul Transport Services - Business 2560 235,799 52,463 181,922 271,815 28,787 Total Support Services - Business 2560 235,799 52,463 181,922 271,815 28,787 Total Support Services - Business 2560 235,799 52,463 181,922 271,815 28,787 Total Support Services - Institute | 117 | SUPPORT SERVICES (O&M) | | | | | | | | | | | |
| Other Support Services 2190 Colfie Support Services 2190 Colfie Support Services 2540 235,799 52,463 181,922 271,815 28,787 Pupil Transportation & Construction Services 2560 235,799 52,463 181,922 271,815 28,787 Popil Transportation & Maintenance of Plant Services 2560 235,799 52,463 181,922 271,815 28,787 Popil Transportation & Maintenance of Plant Services 2560 235,799 52,463 181,922 271,815 28,787 Popil Transportation Services of Long Services 2560 235,799 52,463 181,922 271,815 28,787 Other Support Services (Cas Maintenance of Plant Services (Cas Maintenance of Cas Maintenance of Ca | 118 | Ø | | | | | | | | | | | |
| SulPORT SERVICES - BUSINESS SulPORT SERVICES - BUSINESS Direction of Business Sulport Services 2510 Fadilities Acquisition & Construction Services 2550 Fadilities Acquisition & Maintenance of Plant Services 2550 Pupil Transportation Services 2560 Food Services 2560 Food Services 2560 Food Services 2560 Food Services 2560 Contention Support Services 2560 Chies Support Services 2560 COMMAUNITY SERVICES (OsM) 3000 PAYMENTS TO OTHER DIST & GOVT UNITS (N.S.TA.T.E.) Payments to OTHER DIST & GOVT UNITS (IN.S.TA.T.E.) 4100 Payments to Other Govt. Units (In.State) 4100 Payments to Other Govt. Units (In.State) 4400 DEET SERVICES (IN.S.) 5100 DEET SERVICES (IN.S.) 5100 | 13 | | 2190 | | | | | | | | | 0 | |
| Direction of Business Support Services 2510 | 120 | 7 | | Annual Print Complete State Contract Co | | Control that the section of the section of the best of the section | | Control of the contro | | | | | |
| Parallites Acquisition & Construction Services 2540 235,799 52,463 181,922 271,815 28,787 Cupic station & Maintenance of Plant Services 2560 235,799 52,463 181,922 271,815 28,787 Food Services 2560 236,799 52,463 181,922 271,815 28,787 Food Services 2560 236,799 25,463 181,922 271,815 28,787 Food Services 2560 2900 225,799 52,463 181,922 271,815 28,787 Cohal Support Services (Describe & Itemize) 2900 225,799 52,463 181,922 271,815 28,787 Cohal Support Services (Osam) 2900 225,799 52,463 181,922 271,815 28,787 Cohal Support Services (Osam) 2900 225,799 52,463 181,922 271,815 28,787 Payments to Other Govt Units (Osams 4190 2900 236,799 24,100 24,1 | 121 | Direction of Business Support Services | 2510 | | | | | | | edia/Jone | | 0 | |
| Objection & Maintenance of Plant Services 2540 235,799 52,463 181,922 271,816 28,787 | 1 2 | | 7230 | | | | | | | | | 0 | |
| Publi Tanisportation Services 2550 | 123 | | 2540 | 235,799 | 52,463 | 181,922 | 271,815 | 28,787 | | | | 770,786 | 849,228 |
| Food Services Food Services Total Support Services Describe & Itemizes 2560 235,799 52,463 181,922 271,815 28,787 Coltre Support Services Describe & Itemize 2000 235,799 52,463 181,922 271,815 28,787 Total Support Services 2000 235,799 52,463 181,922 271,815 28,787 Total Support Services 2000 235,799 52,463 181,922 271,815 28,787 Total Support Services 2000 235,799 52,463 181,922 271,815 28,787 Total Support Services (Co&M) 2000 235,799 52,463 181,922 271,815 28,787 Total Support Services (Co&M) 24,700 | 17 | | 0562 | | | | | | | | | 0 | |
| Total Support Services - Business 2500 235,799 52,463 181,922 271,815 28,787 Cother Support Services (Describe & Itemize) 2000 235,799 52,463 181,922 271,815 28,787 Community Services (Oscribe & Itemize) 3000 235,799 52,463 181,922 271,815 28,787 Community Services (Oscribe & Itemize) 3000 235,799 52,463 181,922 271,815 28,787 Community Services (Osm) 4100 235,799 52,463 181,922 271,815 28,787 Payments TO OTHER GOVT UNITS (IN-STATE) 4100 24100 | 125 | | 2560 | | | | | | | 5163.73 | | | |
| Other Support Services (Describe & Itemize) 2900 235,799 52,463 181,922 271,815 28,787 COMMUNITY SERVICES (ORM) 3000 235,799 52,463 181,922 271,815 28,787 PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE) 4120 <t< th=""><th>9</th><th></th><th>2500</th><th>66/'527</th><th>52,463</th><th>181,922</th><th>271,815</th><th>28,787</th><th>0</th><th>0</th><th>0</th><th>770,78</th><th>849,228</th></t<> | 9 | | 2500 | 66/'527 | 52,463 | 181,922 | 271,815 | 28,787 | 0 | 0 | 0 | 770,78 | 849,228 |
| COMMUNITY SERVICES (OSM) 3000 PAYMENTS TO OTHER DIST & GOVT UNITS (OSM) 4120 PAYMENTS TO OTHER GOVT UNITS (IN-STATE) 4140 Payments for OTHER GOVT UNITS (IN-STATE) 4140 Payments for CTE Programs 4190 Other Payments to CTE Programs 4190 Obscribe & Itemize) 4100 Payments to Other Govt. Units (Out of State) 4400 Payments to Other Dist & Govt. Units (Out of State) 4400 Payments to Other Dist & Govt. Units (Out of State) 5000 DEBT SERVICES (OSM) 5000 DEBT SERVICES (IOSM) 5110 Tax Anticipation Warrants 5120 | 128 | Other Support Services (Describe & Itemize) Total Sumort Services | 2900 | 235 799 | 52 463 | 181 922 | 271 815 | 787 80 | | | O | 0 022 | 840 228 |
| PAYMENTS TO OTHER DIST & GOVT UNITS (O&M) PAYMENTS TO OTHER GOVT UNITS (IN-STATE) PAYMENTS TO OTHER GOVT UNITS (IN-STATE) Payments for Special Education Programs 4120 Payments for CTE Programs 4140 Other Payments to In-State Govt. Units (In-State) 4100 Payments to Other Govt. Units (Out of State) 4400 Payments to Other Dist. & Govt. Units (Out of State) 4400 Payments to Other Dist. & Govt. Units (Out of State) 5000 DEBT SERVICES (O&M) 5000 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT 5110 Tax Anticipation Warrants 5120 | 129 | COMMUNITY SERVICES (ORM) | 3000 | | and the control of th | Were recommendated to the contract of the cont | i | | | • | • | | 277,515 |
| PAYMENTS TO OTHER GOVT UNITS (IN-STATE) Payments for Special Education Programs 4120 Payments for CTE Programs 4140 Other Payments to In-State Govt. Units (In-State) 4190 Other Payments to Other Govt. Units (In-State) 4400 Payments to Other Govt. Units (Out of State) 4400 Payments to Other Dist. & Govt. Units (Out of State) 6000 DEBT SERVICES (IQSM) 5000 DEBT SERVICES (IQSM) 5000 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT 7110 Tax Anticipation Warrants 5120 | 130 | PAYMENTS TO OTHER DIST & GOVT LINITS (O&M) | The second secon | | | | | | | | | > | |
| Payments for Special Education Programs 4120 Payments for CTE Programs 4140 Other Payments to In-State Govt. Units (U-State) 4190 Obscorbe & Itemize) 4100 Payments to Other Govt. Units (Out of State) 4400 Payments to Other Dist. & Govt. Units (Out of State) 4400 Total Payments to Other Dist. & Govt. Units (Out of State) 5000 DEBT SERVICES (IQSM) 5000 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT 7110 Tax Anticipation Warrants 5120 | 131 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| Payments for CTE Programs 4140 Other Payments to In-State Govt. Units 4190 Other Payments to In-State Govt. Units (In-State) 4100 Total Payments to Other Govt. Units (Out of State) 4400 Payments to Other Govt. Units (Out of State) 4400 DEBT SERVICES (O&M) 5000 DEBT SERVICES (IOM) 0 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT 5110 Tax Anticipation Warrants 5120 | 132 | 8 | 4120 | | | | | | | | | 0 | |
| Other Payments to In-State Govt. Units 4190 Oceocibe & Itemize) 4100 Total Payments to Other Govt. Units (In-State) 4400 Payments to Other Other Other Other Dist. & Govt. Units 4400 DEBT SERVICES (IQSM) 5000 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT 710 Tax Anticipation Warrants 5120 | 133 | | 4140 | | | | | | 9,776 | | | 9,776 | 12,000 |
| Total Payments to Other Govt. Units (In-State) 4100 Payments to Other Govt. Units (Out of State) 4400 Total Payments to Other Dist & Govt Units 4000 DEBT SERVICES (O&M) 5000 DEST SERVICES - INTEREST ON SHORT-TERM DEBT 5110 Tax Anticipation Warrants 5120 | 134 | | 4190 | | | | | | | | | | |
| Payments to Other Obset Units (Out of State) 4400 Total Payments to Other Dist & Govt Units 4000 DEBT SERVICES (O&M) 5000 DEBT SERVICES -1NTEREST ON SHORT-TERM DEBT 5110 Tax Anticipation Warrants 5120 | 135 | | 4100 | | | 0 | | | 9/1/6 | | | 9,776 | 12,000 |
| Total Payments to Other Dist & Govt Units 4000 0 <th>136</th> <td>Payments to Other Govt. Units (Out of State)</td> <td>4400</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>AN ANALYST CONTROL OF THE CONTROL OF</td> | 136 | Payments to Other Govt. Units (Out of State) | 4400 | | | | | | | | | 0 | AN ANALYST CONTROL OF THE CONTROL OF |
| DEBT SERVICES (O&M) DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticipation Warrants Tax Anticipation Notes | 137 | | 4000 | | | 0 | | | 9/1/6 | | | 9,776 | 12,000 |
| DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tax Anticipation Warrants Tax Anticipation Notes | 138 | Δ. | 2000 | | | | | | | | | | |
| Tax Anticipation Warrants Tax Anticipation Notes | 139 | | | | | | | | | | | | |
| Tax Anticipation Notes | 5 | hispandamen. | 5110 | | | | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | 0 | |
| | 14. | ax Anticipation Notes | 5120 | | | | | | | | | 0 | |

| | V | ٥ | · | - | L | L | _ | | | , | | |
|-----|---|--|----------|--|--|--|--|--|--|--|--|--|
| - | | | 300 | 0000 | (00£) | L (007) | 2004 | L 10097 | 10025 | 7 | × | 7 |
| | | ţ | <u> </u> | Employee | (anc) | (400) | (a) | (000) | (00) | (800) | (006) | |
| 7 | Description | <u> </u> | Salaries | Benefits | Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Benefits | Total | Budget |
| 142 | | 5130 | | | | | | | | | 0 | *************************************** |
| 143 | State Aid Anticipation Certificates | 5140 | | | | | | *************************************** | | | 0 | |
| 144 | | 5150 | | | | | | | | | | |
| 145 | 11.0 | 5100 | | | | | | 0 | | | 0 | 0 |
| 146 | 5 | 5200 | | | | | | | | | 0 | |
| | | 2000 | | | | | | 0 | | | 0 | 0 |
| | 8 | 9009 | | | | | | | | | | *************************************** |
| 149 | | ************************************** | 235,799 | 52,463 | 181,922 | 271,815 | 28,787 | 9,776 | O | 0 | 780,562 | 861,228 |
| 220 | Excess (Deficiency) of Receipts/Revenues/Over | | | | | Washington Commencer | | | | | 76,186 | |
| | 20 DEBT SEDVICES (DS) | | | The statement of the st | NAME OF THE OWNER OWNER OF THE OWNER OWNE | en anterior en | The state of the s | The second secon | | | | |
| 152 | | | | | | | | | | | | |
| 153 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS) | 4000 | | | | | | | | | 0 | |
| 154 | DEBT SERVICES (DS) | 2000 | | | | | | | | | | |
| 155 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 156 | Тах Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 157 | | 5120 | | | | | | Terretoria de la composição de la compos | | | 0 | |
| 158 | | 5130 | | | | | | 444 | | | 0 | |
| 159 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 160 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | |
| 7 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | · | | | d | · |
| 163 | DEST SERVICES INTEREST ON I DISTRIBUTED | 2002 | | | | | | 765040 | | | | 0 |
| 20 | | | | | | | | 919,004 | | | 918,604 | 400,128 |
| | | | | | | | | MALE VI | | | 21149100 | |
| 163 | | | | | | | | 341,794 | e de la composição de l | | 341,794 | 310,000 |
| 164 | ۵ | 2400 | | | | | | | | | 0 | |
| | | 2000 | | | 0 | | | 807,713 | | *** | 807,713 | 776,128 |
| | R S | 0009 | | | | | | | | | | The second secon |
| 167 | Total Disbursements/ Expenditures | Commission of the Commission o | | | 0 | | | 807,713 | | | 807,713 | 776,128 |
| 168 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (30,542) | |
| | 40 - TRANSPORTATION FUND (TR) | | | | | *************************************** | *************************************** | A TOTAL PROPERTY OF THE PROPER | Marie Commission and American Commission (Commission Commission Commission Commission Commission Commission Co | | Contraction of the Contraction o | er e |
| | | | | | | | | | | | | |
| 171 | SUPPORT SERVICES (TR) SUPPORT SERVICES (118) | | | | | | | | | | | |
| 173 | | 2190 | | | | | | | | | 0 | |
| 174 | 5 | | | | | | | | | | | |
| 175 | | 2550 | 266,191 | 8,326 | 44,817 | 107,170 | 125,730 | | | | 552,234 | 602,534 |
| 176 | | 2900 | | | | T MODEL TO THE PROPERTY OF THE | | | NV, a television and property a | OT AT THE REAL THE STREET PRINTING THE TOTAL THE STREET PRINTING T | 0 | |
| 177 | Total Support Services | 2000 | 266,191 | 8,326 | 44,817 | 107,170 | _ | 0 | 0 | 0 | 552,234 | 602,534 |
| 178 | 78 COMMUNITY SERVICES (TR.) | 3000 | 29,656 | 928 | 4,993 | 11,940 | 14,007 | | | | 61,524 | THE |
| 179 | 0 | | | | | | | | | | | |
| 8 | 2 | | | | | | | | | | | |
| 181 | | 4110 | | | | | | | | | 0 | |
| 182 | | 4120 | | | 1,085 | | | | | | 1,085 | |
| 3 5 | Payments for Adult/Continuing Education Programs Dayments for CTE Programs | 0014 | | | | | | | | | 0 | |
| 185 | | 4170 | | | | | | | | | 0 | |
| 3 | | 4190 | | | | | | *************************************** | | | | |
| 186 | | 907 | | | 4.005 | | | anno anno anno anno anno anno anno anno | | | 1 005 | Sinon determination and the second se |
| 101 | lotal Payments to Orner Govt. Units (in-State) | Wr4 | | | Con'l | | | 0 | | | con'i | 2 |

| ľ | A | m | ပ | ۵ | ш | ш | 9 | н | | ſ | × | |
|------------|---|------|----------|--|--|----------------------|----------------|--|-----------------|-------------------------|--|--|
| | | 1 | (100) | (200) | (300) | (400) | (200) | (009) | (200) | (800) | (006) | |
| 7 | Description | | Salaries | Employee Benefits | Furchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized | Termination Renefits | Total | Budget |
| 188 | o. | 4400 | | | The second secon | | | | 7112111dis.b. | | | |
| 189 | Total Payments to Other Dist & Govt Units | 4000 | | | 1,085 | | | 0 | | | 1,085 | O |
| | | | | | | | | | | | | |
| 191 | ۵ | | | | | | | | | | | |
| 192 | | 5110 | | | | | | | | | 0 | |
| 193 | | 5120 | | | | | | THE PROPERTY OF THE PROPERTY O | | | 0 | ************************************** |
| 194 | | 5130 | | | | | | | | | 0 | |
| 195 | | 5140 | | | | | | | | | 0 | |
| 196 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | |
| 197 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | | | | manufacture (11 CCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC | |
| 3 6 | - 168 | | | | | | | 0 | | | 0 | 0 |
| 2 | DEBI SERVICES - IN LERES! ON LONG-I ERM DEB! | 5200 | | | | | | | | | 0 | |
| (| | 9 | | | e su de la companya d | | | | | | | |
| 200 | | 9 | | | | | | | | | 0 | |
| 201 | Total Debt Services | 3 | | | | | | *************************************** | | | 0 | |
| 77 | 0 | 0000 | | | | | | 0 | | | 0 | 0 |
| 203 | Total Dishusoments Expanditure | 200 | 705 047 | 1300 | | 0110 | 101 007 | | | | | |
| | A Common of the | | /#0,067 | 9,20 4 | CRO'OC | 011,811 | 139,737 | D | 0 | 0 | 614,843 | 602,534 |
| 204 | | | | | | | | | | | 142 060 | |
| <u>CD7</u> | | - | | | | | | | | | 144,000 | |
| | 50 - MUNICIPAL F | È | | | | | | | | | | |
| 206 | FUND (MR/SS) | | | | | | | | | | | |
| 207 | INSTRUCTION (MR/SS) | | | | | | | | | | | |
| 208 | | 1100 | | 42,475 | 2 | | | | | | 42,475 | 46,541 |
| 209 | Pre-K Programs | 1125 | | | | | | | | | 0 | |
| 210 | | 1200 | | 18,700 | C | | | | | | 18,700 | 21,344 |
| 21 | | 1225 | | | paun | | | | | | 0 | |
| 212 | | 1250 | | 0,870 | 0 | | | | | | 6,870 | 2,709 |
| 213 | on the same | 1275 | | addination examinate and distinct and another sections see | | | | | | | 0 | |
| 214 | | 1300 | | | | | | | | | 0 | |
| 0 2 | | 1400 | | 1,961 | | | | | | | 1,961 | 1,977 |
| 212 | Interscholastic Programs | 1500 | | 4,55 | 2 | | | | | | 4,555 | 5,137 |
| 1000 | | 000 | | *************************************** | panear. | | | | | | 0 (| AND GOOD CONTRACTOR OF THE CON |
| 219 | | 1700 | | 235 | 16 | | | | | | 0 23E | 400 |
| 220 | | 1800 | | | | | | | | | | 1 |
| 221 | Truants' Alternative & Optional Programs | 1900 | | professional advances and to the first first advances are | | | | | | | 0 | |
| 222 | Total Instruction | 1000 | | 74,796 | | | | | | | 74,796 | 77,900 |
| 223 | SUPPORT SERVICES (MR/SS) | 2000 | | | | | | | | | | |
| 224 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 225 | Attendance & Social Work Services | 2110 | | | | | | | | | 0 | |
| 226 | Guidance Services | 2120 | | 989 | 2 | | | | | | 929 | 624 |
| 227 | Health Services | 2130 | | 4,829 | | | | | | | 4,829 | 4,702 |
| 228 | | 2140 | | | | | | | | | 0 | |
| 229 | | 2150 | | | | | | | | | 0 | |
| 230 | | 2190 | | 337 | | | | | | | 0 | Tradative constraint modern constraint and constrai |
| 3 8 | | 2100 | | 5,465 | 0 | | | | | | 5,465 | 5,326 |
| 737 | ñ | 9 | | | | | | | | | | |
| 222 | Educational Media Services | 2220 | | 5,005 | - | | | | | | 0 000 | 218 |
| 235 | | 2230 | | 00,0 | | | | | | | 600,6 | 2,021 |
| 236 | | 2200 | | 5,009 | | | | | | | 5 009 | 2 245 |
| | | | | | | | | | | | | |

| | | | | | | L | | | _ | _ | ` | |
|-----------|--|------------|----------|----------------------|-----------------------|----------------------|----------------|---------------|-----------------|-------------|--|---|
| - | T. | | ع اد | | Ц | _ | <u>ق</u> | E | | 2 | ¥ | _ |
| T | | | ĵ | (200) | (300) | (400) | (200) | (009) | (200) | (800) | (006) | |
| 7 | Description | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized | Termination | Total | Budget |
| 237 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | 1 | 200 | | | | eduipinent | Deneiits | | , |
| 238 | Board of Education Services | 2310 | | | | | | | | | C | |
| 239 | Executive Administration Services | 2320 | | 1.059 | | | | | | | 1050 | 00 7 |
| 240 | Service Area Administrative Services | 2330 | | | | | | | | | 660. | 200,1 |
| 241 | Claims Paid from Self Insurance Fund | 2361 | | | | | | | | | C | |
| 242 | Workers' Compensation or Workers' Occupation Disease Acts Payments | 2362 | | | | | | | | | | *************************************** |
| 243 | Unemployment Insurance Payments | 2363 | | | | | | | | | D | |
| 244 | Insurance Payments (Regular or Self-Insurance) | 2364 | | | | | | | | | 0 | |
| 245 | Risk Management and Claims Services Payments | 2365 | | | | | | | | | 0 | *************************************** |
| 246 | Judgment and Settlements | 2366 | | | | | | | | | 0 | |
| 247 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367 | | | | | | | | | | |
| 248 | Reciprocal Insurance Payments | 2368 | | | | | | | | | 0 | *************************************** |
| 249 | Legal Services | 2369 | | | | | | | | | 0 | |
| 250 | Total Support Services - General Administration | 2300 | | 1,059 | | | | | | | 1,059 | 1,083 |
| 251 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 252 | Office of the Principal Services | 2410 | | 18,182 | | | | | | | 18,182 | 17,121 |
| 253 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | | | | | | | | The state of the s | |
| 252 | Total Support Services - School Administration | 2400 | | 18 182 | | | | | | | 10 100 | 17 131 |
| 255 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | 201,01 | 71.11 |
| 256 | Direction of Business Support Services | 2510 | | | | | | | | | 0 | |
| 257 | Fiscal Services | 2520 | | 10.881 | | | | | | | 10.881 | 10 009 |
| 258 | Facilities Acquisition & Construction Services | 2530 | | 3.479 | | | | | | | 3.479 | 3 182 |
| 259 | Operation & Maintenance of Plant Services | 2540 | | 41,334 | | | | | | | 41.334 | 42.721 |
| 260 | Pupil Transportation Services | 2550 | | 42,516 | | | | | | | 42,516 | 47,650 |
| 261 | Food Services | 2560 | | 23,824 | | | | | | | 23,824 | 21,388 |
| 262 | Internal Services | 2570 | | | | | | | | | 0 | |
| <u>83</u> | Total Support Services - Business | 2500 | | 122,034 | | | | | | | 122,034 | 124,950 |
| 264 | Ø | | | | | | | | | | | |
| 265 | Direction of Central Support Services | 2610 | | | | | | | | | 0 | |
| 266 | Planning, Research, Development, & Evaluation Services | 2620 | | | | | | | | | 0 | |
| 267 | Information Services | 2630 | | | | | | | | | 0 | |
| 268 | Staff Services | 2640 | | | | | | | | | 0 | |
| 269 | Data Processing Services | 2660 | | | | | | | | | 0 | |
| 270 | Total Support Services - Central | 2600 | | 0 | | | | | | | 0 | 0 |
| 27.1 | Describe & Itemize) | 2900 | | | | | | | | | 0 | |
| 272 | and the second s | 2000 | | 151,749 | | | | | | | 151,749 | 150,725 |
| 273 | COMMUNITY SERVICES (MR/SS) | 3000 | | 4,737 | | | | | | | 4,737 | |
| 274 | PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS) | | | | | | | | | | | |
| 275 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 276 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 277 | her Dist & Govt Units | 4000 | | 0 | | | | | | | 0 | 0 |
| 278 | | | | | | | | | | | | |
| 279 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 88 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 281 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 282 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |

| 1 Description | | | | _ | 1 | 1. | ď | 1 | _ | _ | _ | |
|--|--|------------|-----------------------------------|--|--|--|--|---|--|--|----------------|--|
| | | | (100) | (200) | (300) | (400) | (200) | (009) | (002) | (800) | ¥ (006) | |
| 05 PA | | Funct # | Salaries | Employee Benefits | Purchased | Supplies & | Capital Outlay | Other Objects | Non-Capitalized | Termination | (300) Total | Budget |
| PAY SOURCE BEING S | | 5140 | | 2 | 5001 | matchais | | | Ednibment | Denemis | | |
| PAG SS | and a second | 5150 | | | | | | | | | 0 | oden en e |
| | The second secon | 2000 | | | | | | | | | 0 | |
| | | 0009 | | | | | | > | | | 0 | 0 |
| 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | | 231.282 | | | | C | | | 704 700 | 100 000 |
| 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | ceipts/Revenues Over | | | 1000 | | | | | | | 797,157 | 228,625 |
| PAY PAY BY | res | | | | | | | | | | (22,638) | |
| 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 | 60 - CAPITAL PROJECTS (CP) | | | | | | | | The second secon | | | |
| | (10) 0100111 | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 9 P P P P P P P P P P P P P P P P P P P | NESS | | | 10 | | | | | | | | |
| 2 | | 2530 | | | 470,212 | | 5,692 | | | The state of the s | 475.904 | 503,000 |
| PRO DEB | | 2900 | | | | | | | | | 0 | Marine Ma |
| A 10 10 10 10 10 10 10 10 10 10 10 10 10 | We will be the second of the s | 2000 | 0 | 0 | 470,212 | 0 | 5,692 | 0 | 0 | 0 | 475,904 | 503,000 |
| PRO DE BER | GOVT UNITS (CP) | | | | | | | | | | | |
| No. | T UNITS (In-State) | | | | | | | | | | | |
| 9 | | 4100 | | | | | | | | | C | |
| 9 PRO DEB 3 DE 18 | *************************************** | 4120 | | | | | | *************************************** | | | 0 0 | ATTA CANADA AND AND AND AND AND AND AND AND AN |
| 88 2 | | 4140 | | | | | | | | |) C | |
| P P P P P P P P P P P P P P P P P P P | | 4190 | | | | | | | | | 0 | |
| 890 | | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 00 88 6 | | 9009 | | | | | | | | | | |
| ODEB BEILD | enditures | | 0 | 0 | 470,212 | 0 | 5,692 | 0 | 0 | 0 | 475,904 | 503,000 |
| OEB OEB | ceipts/Revenues Over | | | | | | | | | | | |
| SS | | | | | | | | | | | (4/5,644) | |
| SC CEB | 70 - WORKING CASH (WC) | | | | | | | | | | | |
| OEB CEB | 80 - TORT FUND (TF) | | | orentenen anten restations and the state | NATIONAL AND PROPERTY OF THE P | A CONTRACTOR OF THE PROPERTY O | | | | | | |
| DE8 | ERAL ADMINISTRATION | | | | | | | | | | | |
| DEB | | 2361 | | | | The second secon | | | | | U | |
| | ccupation Disease | 2362 | | | | *************************************** | · · · · · · · · · · · · · · · · · · · | *************************************** | | *************************************** |) | *************************************** |
| DEB | 17 | | | 49,381 | | | | ************************************** | | | 49,381 | 41,600 |
| DEB 5 | | 2363 | | 15,469 | | ************************************** | *************************************** | distribution of the second of | TO THE REPORT OF THE PARTY OF T | - The contract of the contract | 15,469 | 10,000 |
| 0 E8 | | 2364 | | | 26,036 | | | | | | 26,036 | 25,589 |
| DEB | | 2365 | | | | | *************************************** | *************************************** | | | 0 | |
| DEB | } | 2367 | | Non-contract of the contract o | | *************************************** | Commence of the Control of the Contr | | | O to accommendation and the state of the sta | 0 | *************************************** |
| <u> </u> | | 7007 | 22,599 | | 35,578 | | | | | | 58,177 | 35,399 |
| | | 2368 | | ************************************** | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | and the contraction of the contr | | 0 | |
| ۵ | | 2369 | | | | | | | | | 0 | AAAA GAAAA AA AA AAAAA AA AA AA AA AA AA |
| ۵ | rounds) | 2371 | | 0 | | | | | 09.20.00 | | 0 | |
| Ω | | 2372 | od describerations and the second | visco contrato con established de la contrato de l'asserta de la contrato del la contrato de la contrato del la contrato de la | | - BETTE FEBRUARI - AN THE THAT AND AN AND AN AND AN AND AN AND AND AND | | | | | 0 | |
| Δ | A CONTRACTOR OF THE PARTY OF TH | 2000 | 22,599 | 64,850 | 61,614 | 0 | 0 | 0 | 0 | 0 | 149,063 | 112,588 |
| | | 2000 | | | | | | | | | | |
| H | | | | | | | | | | | | |
| | | 5110 | | | | | | | | | 0 | |
| 326 Corporate Personal Prop. Repl. Tax Anticipation Notes | | 5130 | | | | | | | | | 0 | |

| | А | S B | | ۵ | Ш | L | 9 | ļ_ | | | 7 | |
|------------|--|---------------------|---|---|--|----------------------|--|--|---|-------------|----------|--|
| - | | (100) | 6 | (200) | (300) | (400) | (200) | (009) | (700) | (800) | (006) | 1 |
| 7 | Description | Funct Salaries # | ries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized | Termination | Total | Budget |
| 327 | Other Interest or Short-Term Debt | 5150 | - | | | | | *************************************** | Tambilla ba | Pellelins | 9 | 274111111111111111111111111111111111111 |
| 328 | Total Debt Services - Interest on Short-Term Debt | 2000 | | | | | | • | | | | A CONTRACTOR OF THE PROPERTY O |
| 329 | 329 PROVISIONS FOR CONTINGENCIES (TF) | 0009 | | | | | | D | | | 0 | 0 |
| 330 | Total Disbursements/Expenditures | | 22,599 | 64,850 | 61.614 | 0 | 0 | C | • | C | 140 062 | |
| 331 332 | Excess (Deficiency) of Receipts/Revenues Over | | | | | | | | , | | (18,654) | 114,300 |
| 333 | 90 - FIRE PREVENTION & SAFETY FUND (FP&S) | S) | | | *** The state of t | | TO THE OTHER DESIGNATION AND PROPERTY OF THE P | The state of the s | | | | |
| 334 | 334 SUPPORT SERVICES (FP&S) | | | | | | | | | | | |
| 335 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 336 | Facilities Acquisition & Construction Services | 2530 | 18,794 | | 8.927 | 4.085 | | | | | 31 808 | 2002 |
| 337 | Operation & Maintenance of Plant Services | 2540 | *************************************** | *************************************** | | | *************************************** | *************************************** | *************************************** | | 000,10 | 000,60 |
| 338 | Total Support Services - Business | 2500 | 18,794 | 0 | 8,927 | 4,085 | 0 | 0 | 0 | 0 | 31.806 | 69 635 |
| 339 | Other Support Services (Describe & Itemize) | 2900 | | | 23394 | | Action the second secon | Not the first for the second of the second o | | | U | The second secon |
| 340 | Total Support Services | 2000 | 18,794 | 0 | 8,927 | 4,085 | 0 | 0 | 0 | 0 | 31.806 | 69 635 |
| 341 | PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S) | | | | | | | | | | | 1 |
| 342 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | |
| 343 | Total Payments to Other Dist & Govt Units | 4000 | | | | | | 0 | | | 0 | 0 |
| 344 | 344 DEBT SERVICES (FP&S) | | | | | | | | | | | |
| 345 | DEBT SERVICES-INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 346 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 347 | - | 5150 | | | | | | *************************************** | | | 0 | |
| 348 | | 5100 | | | | | | 0 | | | 0 | 0 |
| 349 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | 0 | |
| | Debt Service - Payments of Principal on Long-Term Debt | 5300 | | | | | | *************************************** | | | | |
| 350 | 15 (Lease/Purchase Principal Retired) | | | | | | | | | | 0 | |
| 351 | Total Debt Service | 5000 | | | | | | 0 | | | 0 | 0 |
| 352 | 352 PROVISION FOR CONTINGENCIES (FP&S) | 0009 | | | | | | | | | | |
| 353 | Total Disbursements/Expenditures | | 18,794 | O | 8,927 | 4,085 | 0 | 0 | 0 | 0 | 31,806 | 69,635 |
| 354 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 66 501 | |

FEDERAL STIMULUS - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009 (Detailed Schedule of Receipts and Disbursements)

| This continue to the continu | Comparison Com | ۲ | | | ۱ | | | | | | | | |
|--|--|----------------|--|--|--|---|--|---|--|--|--|-------|--|
| Committee Accounting Base is CLASI Company Compa | Particle Accounting gains is CASET Control | ٦, | ¥ | 7 | | ш | ш | ŋ | I | - | ٦ | ¥ | 7 |
| March Newton Source Code 15 12 12 12 12 12 12 13 13 | March Parcel Pa | -1~ | District's Accounting Basis is CASH | RECEIPTS- | 1 | (200) | (300) | (400) | -DISBURSEMEN (500) | | (002) | (800) | (006) |
| March Court State | Application | | | · | | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | | Total Expenditures |
| Continued State Continued | Accordance Acc | 1 | 3eginning Balance July 1, 2011 | | The second secon | | | | | | | | |
| Accordance Acc | Accordance Acc | أي | | | 0 | | | | | | | | |
| Activity Telephone Private Activity | Act 10 Act | <u>,</u> | | | 0 | | | | - | | *************************************** | | modelicated and comments of the comments of th |
| Activity Execution Execu | A STATE Continued Part | _ | | | 0 | | | | | | *************************************** | | ment en plates de la manuel de |
| ARIA ARIA Stool bill processed Section (1004) 655 0 0 0 0 0 0 0 0 0 | A State The 1900 of Expension State Commonwealth State State Commonwealth State State Commonwealth State State State Commonwealth State Sta | 00 | | | 0 | | 200 | | *************************************** | | | | |
| ### 2484. The II of Precision Processment (Section 1002g) #### 2485. The II of Precision Processment (Section 1002g) #### 2485. The II of Precision Processment (Section 1002g) ### 2485. The II of Precision Processment (Section 1002g) ### 2485. The II of Precision Processment (Section 1002g) ### 2485. The II of Precision Processment (Section 1002g) ### 2485. The II of Precision Processment (Section 1002g) ### 2485. The II of Precision Processment (Section 1002g) ### 2485. The II of Precision | ### 15 First Charles To Propose 1 (2015) 250 First Charles Transport Charles Trans | ത | agenerations of environment and an annual an | | 0 | | A CONTRACTOR OF THE PARTY OF TH | *************************************** | | | *************************************** | | hadaabaaaaaaaaaabaabaabaabaaaaaa |
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| AREA TIES # 10 Technology Creates 4685 0 0 0 0 0 0 0 0 0 | Mary Link Processory Mary Link Processor | - | | | 0 | | | | | | | | en edico descono con consciona de esperante de esperante de esperante de esperante de esperante de esperante d |
| All Articles Continued C | A Seta A Teach Developed Formation 4655 10 10 10 10 10 10 10 | 2 | ЧБг | | 0 | | | | | | | | |
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| ARRA - Contention | ARRA - Control State & Control Contr | 14 | *************************************** | | 0 | | | *************************************** | and the state of t | *************************************** | | | |
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| Prince Act Construction Comparison 1969 0 0 0 0 | Impact Aid Construction 6495 0 | ဖြ | | | 0 | | | | | | *************************************** | | |
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| Second | Second Activated Brown Second Br | _ | | The state of the s | 0 | | | | | | | | minimum manuscript (m) |
| ARRA - Core | Market - Comer Mark | | | | 0 | | | *************************************** | | | AMERICAN CONTRACTOR OF THE PROPERTY OF THE PRO | | and the special designation of the rest regions. |
| ARR Central State Aid - Other Clour Sharines Shalifzation 4871 0 0 | ARR-Commas State Aid - Other Goot Services Stabilization 4877 0 0 0 0 0 0 0 0 0 | ~ | | | 4 | | | | \$0.000±0.000000000000000000000000000000 | THE THE PERSON NAMED AND THE P | *************************************** | | Anna Carrest Alexandra de Carrest |
| ARRA-Ctober II | ARRA-Cherr ARR | <u></u> | | | 0 | | | | | | | | 0 |
| ARRA-Cherry | ARRAChee Market ARRA-Chee ARRAChee ARRA | T | | | 0 | | | | of Anthony | | | | |
| ARRA- Cherry ARRA | ARRA- Order V | | | | 0 | | | | | And the special designation of the second | Vivo de servicio d | | *************************************** |
| ARRA Chee ARRA | ARRA - Coher VI | | | | 0 | | | **** | | *************************************** | *************************************** | | |
| ARRA - Other VII | ARRA - Cher VII ARRA - Che | | | | 0 | | | | | | | | nobilemental and blacket in the presence of the second |
| ARRA - Other VII | ARRA - Other IX ARRA - Other ARRA - Other IX ARRA - Other | | | | 0 | | Salando | | | | | | |
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| ARRA. Other X ARRA. Other X ARRA. Other X Total ARRA Programs Ending Balance June 30, 2012 138,250 Ending Balance June 30, 2012 14. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23 used for the following non-allowable purposes: Payments of uniterinence costs; Staduums or other racinities used for attend private elementary or secondary schools unless the funds are used to provide special elementary or secondary schools unless the funds are used to provide special elementary or repair that is inconsistent with State Law. 2. If any above boxes are checked provide an explanation below: of questioned costs and provide an explanation below: | ARRA-Other X Finding Balance June 30, 2012 Total ARRA Programs Finding Balance June 30, 2012 Total ARRA Programs Total Arra Total Arra Total Total Arra Total Arra Total Total Arra Total Arra Total Arra Total Arra Total Arra Total Arra Total Arra Total Arra Total Arra Total Arra Arra Total Arra Total Arra Total Arra Total Arra Arra Total Arra Total Arra Total Arra Total Arra Total Arra Total Arra Total Arra Total Arra Total Arra Total Arra Total Total Arra Total Arra Total Arra Total Arra Total Total Arra Total Arra Total Arra Total Total Arra Tot | _ | | | 0 | | | | | | | | 0 |
| Finding Balance June 30, 2012 Ending Balance June 30, 2012 Total ARRA Programs 138,250 Ending Balance June 30, 2012 Total ARRA Programs 138,250 Total ARRA Programs 138,250 Total ARRA Programs 138,250 Total ARRA Program (SFSF) General State-Aid Accounts 4880, line 5 & 4870, line 23 Used for the following non-allowable purposes: Payments of maintenance costs; Payments of maintenance costs; Payments of maintenance costs; Payments of waintenance costs; Payments | Total ARRA Programs Finding Balance June 30, 2012 Finding Balance June 30, 2012 Total ARRA Programs 138,250 1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23 used for the following non-allowable purposes: Payments of mainenance costs: Payments of mainena | _ | | | 0 | | | | | | | | 0 |
| Ending Balance June 30, 2012 1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23 1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 6 & 4870, line 23 1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 6 & 4870, line 23 1. Stabilization of children such as central office administrative buildings; Purpowerments of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings; Financial assistance to students to attend services to children with disabilities as authorized by the IDEA Act; School modernization, renovation for repair that is inconsistent with State Law. 2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below: | Finding Balance June 30, 2017 1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23 used for the following non-allowable purposes: Payments of maintenance costs: Payments of maintenance costs: Payments of maintenance costs: Payments of contents of stand-done facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public; Payments of upgrade of velicities whose purpose is not the education of children such as central office administrative buildings; Pirancial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act; School modernization, renovation, or repair that is inconsistent with State Law. 2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below: | <u>_</u> | _\ | | 91 | | | | | | | | |
| 1. Were an used for uses used to use used | 1. Were an used for the second of quest of quest | _ | Total ARRA Programs | 138,25 | One | | 0 | 0 | 0 | | | | |
| 1. Were an used for u | used for use | lio L | Ending Balance June 30, 2012 | 138,25 | 0: | | | | | | | | |
| used for the state of the state of quest of ques | 2. If any ab of quest | الماد | 1. v | Vere any funds from | the State Fiscal | Stabilization Fund | Program (SFSF) G | eneral State-Aid | Accounts 4850, | line 5 & 4870, | line 23 | | |
| 2. If any ab of quest | 2. If any ab of quest | mla | n | used for the followin | g non-allowable | ourposes: | | | | | | | |
| 2. If any ab of quest | 2. If any at of quest | Jo | www | Stadiums or o | ther facilities used | for athletic contests. | exhibitions or other | er events for whic | th admission is cha | arged to the ger | neral public: | | |
| 2. If any ak of quest | 2. If any at of quest | 7 | | Purchase or u | parade of vehicles | | | | | | 0 | | |
| 2. If any at of quest | 2. If any at of quest | | <u>l</u> | Improvement | s of stand-alone far | cilities whose purpos | se is not the educar | tion of children su | ich as central offic | e administrative | buildings: | | |
| 2. If any at of quest | 2. If any at of quest | ī | | Financial assi | stance to students | to attend private ele | mentary or second | fary schools unle | ss the funds are us | sed to provide s | pecial | | |
| 2. If any above of question | 2. If any abov | 1 | | education | and related service | s to children with dis | abilities as authori. | zed by the IDEA, | Act; | | | | |
| | | iol | norm | School model | rnization, renovatic | n, or repair that is in | nconsistent with Sta | ate Law. | | | | | |
| | | (OL) | *** | fany above boxes a | re checked provid | te the total amount | ٠ | | | | | | |
| | | اها | i | of questioned costs | and provide an ea | cplanation below: | | ACTION OF THE PROPERTY OF THE | | | | | |
| <u>-</u> α ω 4 τ | 1 | 00 | | | *************************************** | *************************************** | *************************************** | *************************************** | | | | | |
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| | | 2 | | | | | | | | | | | |

| | А | В | ၁ | ۵ | Ш | <u> </u> |
|----------------|-------------------------------------|---|---|---|---|--|
| - | SCHEDULE OF AD VALOREM TAX RECEIPTS | | | | | |
| 2 | Description | Taxes Received 7-1-11 Thru 6-30-12 (from 2011 Levy & Prior Levies) * | Taxes Received (from the 2011 Levy) | Taxes Received (from 2010 & Prior Levies) | Total Extimated Taxes (from the 2011 Levy) | Estimated Taxes Due (from the 2011 Levy) |
| 3 | | | | (Column B - C) | | (Column E - C) |
| 4 | Educational | 4,930,870 | Tri digitari di dangan di dangan d | 4,930,870 | 4,448,973 | 4,448,973 |
| 5 | Operations & Maintenance | 846,724 | | 846,724 | 1,067,754 | 1,067,754 |
| 9 | Debt Services ** | 635,154 | 777777777777777777777777777777777777777 | 635,154 | 643,357 | 643,357 |
| 7 | Transportation | 394,473 | 1777/1/A | 394,473 | 355,918 | 355,918 |
| 8 | Municipal Retirement | 4,990 | | 4,990 | 100,013 | 100,013 |
| 6 | Capital Improvements | 0 | | 0 | | 0 |
| 10 | Working Cash | 59,786 | | 59,786 | 88,979 | 88,979 |
| 11 | Tort Immunity | 129,514 | | 129,514 | 130,017 | 130,017 |
| 12 | Fire Prevention & Safety | 97,638 | | 97,638 | 88,979 | 88,979 |
| 13 | Leasing Levy | 92,636 | | 97,636 | 88,979 | 88,979 |
| 14 | Special Education | 79,740 | | 79,740 | 71,184 | 71,184 |
| 15 | Area Vocational Construction | 0 | | 0 | | 0 |
| 16 | Social Security/Medicare Only | 192,221 | | 192,221 | 140,000 | 140,000 |
| 17 | Summer School | 0 | | 0 | | 0 |
| 18 | Other (Describe & Itemize) | 0 | | 0 | | 0 |
| 19 | | 7,468,746 | 0 | 7,468,746 | 7,224,153 | 7,224,153 |
| 20 21 22 | • The formulas in column B are u | nprotected to be overidden when reporting on a ACCRUAL basi payments on bonds must be recorded on line 6 (Debt Services) | RUAL basis. t Services). | | | |

Page 25

| A | ш | 0 | _ | 4 | u | ď | I | | |
|--|--|---|---|---|---|--|--------------------------------|------------------------|--|
| SCHEDULE OF SHORT-TERM DEBT | | | | | | | | | 5 |
| Description | | Outstanding Beginning 07/01/11 | Issued 07/01/11 Through 06/30/12 | Retired 07/01/11 Through 06/30/12 | Outstanding Ending 06/30/12 | | | | |
| CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT) | X | | | | • | | | | |
| Total CPPRT Notes | | | | | 0 | | | | |
| TAX ANTICIPATION WARRANTS (TAW) | | | | | | | | | |
| Coerations & Maintenance Fund | # Property and Construction of the Constructio | | | *************************************** | 0 | | | | |
| Debt Services - Construction | 00001 AA0010000000000000000000000000000 | | | | 0 | | | | |
| Debt Services - Working Cash | | | | | 0 | | | | |
| Debt Services - Refunding Bonds | | | | | 0 | | | | |
| Iransportation Fund Municipal Retirement/Social Security Fund | *************************************** | | 744600000000000000000000000000000000000 | *************************************** | 0 | | | | |
| Fire Prevention & Safety Fund | tivel (tree) eresponsensensensensensensensense | | | *************************************** | 0 | | | | |
| Other - (Describe & Itemize) | | | | | 0 | | | | |
| Total TAWS | The state of the s | 0 | 0 | 0 | 0 | | | | |
| TAX ANTICIPATION NOTES (TAN) | | | | | | | | | |
| Operations & Maintenance Fund | | | | | 0 | | | | |
| Fire Prevention & Safety Fund | | | | | 0 | | | | |
| Other - (Describe & Itemize) | | | | | 0 | | | | |
| Total TANs | | 0 | 0 | 0 | 0 | | | | , |
| TEACHERS/EMPLOYEES' ORDERS (T/EO) | | | | | | | | | |
| Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds) | ∞ | | | | 0 | | | | |
| GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC) | SAAC) | | | | | | | | |
| Total GSAACs (All Funds) | | | | | 0 | | | | , , , , , , , , , , , , , , , , , , , |
| OTHER SHORT-TERM BORROWING | | | | | | | | | |
| Total Other Short-Term Borrowing (Describe & Itemize) | (ez | | | | 0 | | | | |
| SCHEDULE OF LONG-TERM DEBT | | | | | | | | | |
| Identification or Name of Issue | Date of Issue (mm/dd/yy) | Amount of Original Issue | Type of Issue * | Outstanding 07/1/11 | Issued 7/1/11 thru 6/30/12 | Any differences described and itemized | Retired 7/1/11 thru 6/30/12 | Outstanding 6/30/12 | Amount to be Provided for Payment on Long- |
| General Obligation Refunding School Bonds, Series 2008 | 03/27/08 | | e | | | 0 | 310,000 | 670,000 | 529,683 |
| General Obligation Refunding School Bonds, Series 2010A | 04/22/10 | | 3 | _ | | 0 | 0 | 1,145,000 | 1,145,000 |
| Taxable General Obligation Bonds, Series 2010B | 04/22/1(| | 9 | 7,000,000 | | 0 | 0 | 7,000,000 | 7,000,000 |
| (Build America Bonds) | 07/15/114 | 116 824 | | c | 116 824 | C | 31 704 | 0 | 95.020 |
| | 5 | | | | 130,01 | | 167110 | 0 | 200,00 |
| | | | | | | | | 0 | |
| | | | | *************************************** | | | | 0 | |
| | | | | | | | | 0 | |
| | | | | | | | | 0 | |
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| | and the same of th | | *************************************** | | | | | | *************************************** |
| | | | | | | | | 0 | |
| | | | | | *************************************** | *************************************** | 200 | | |
| | | | | | | | | 0 | |
| | | 11,071,824 | | 9,125,000 | 116,824 | 0 | 341,794 | 080'006'8 | 8,759,713 |
| Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds | the amount: 4. Fire Prevent | t, Safety, Environmental and Energy Bonds | and Energy Bonds | 7. Other | Capitalized Lease - Computers | Computers | | | |
| Funding Bonds Refunding Bonds | 5. Tort Judgment Bonds 6. Building Bonds | ent Bonds nds | | 8. Other | | *************************************** | | | |
| | , | | | | *************************************** | *************************************** | | | |

22 28 22 23

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

| Special 1 O O O O O O O O O O O O O O O O O O | | A B C D | LL. | 9 | I | _ | - | ۶ |
|--|-------------|---|---|--|---|---|---|--|
| Color Basis From Page Conception Conce | | SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND | ECTED REVENUE SOURC | | | | | |
| | | | Account No | Tort Immunity ^a | Special Education | Area Vocational Construction | School Facility Occupation | Driver Education |
| New York 1985 198 | <u>"</u> | | were ere er de servet en en men en man fan gestaat de man fan de man | | 0 | Δ/N | | |
| And Victorian Laser Received by Useful Carlo (1.0, 1972) Diversification Freeze Diversification Free | Γ_4 | | | | | | UN. | |
| Feature State Feature Stat | 3 | | 10, 20, 40 or 50-1100 | | 79,704 | | | |
| Shore I standard creates | Ψ | | 2, | | 14 | | | |
| State of Early Companies 19 or 20 or 60 - 1583 | <u>'</u> | | 10-1970 | | | | | 450 |
| Other Receipts Othe | ۳ | | 30 or 60-1983 | | | | | |
| Substitution Control & Lemma on Internation 27 10 20 40 40 40 20 20 20 2 | ဟ | | 10 or 20-3370 | | | | | 9 410 |
| Total Debutschest Construction Services 10, 20, 410 r 60-7200 79 7 16 70 0 79 7 16 70 0 | Ĕ | | | | | | | O. t. o |
| Train flexible topic to Train flexible topic to Train flexible topic top | - | | 2, | | *************************************** | *************************************** | *************************************** | *************************************** |
| Distriction | | | | 0 | 79,718 | 0 | 0 | |
| Instruction Tight Street Tight | 兰 | | | | | | | |
| | - | | 10 or 50-1000 | | 79,718 | | | 9.860 |
| Dear Services Composition of the Composition of | Ť | | 20 or 60-2530 | | | | | |
| Designation of the property | 三 | | | | | | | |
| Deat Sovices - Payment of Principal and Poet 20.500 | | 7 DEBT SERVICE | | | | | | |
| Debt Services Principal of Long-Term Debt 30-5000 | $\tilde{-}$ | | 30-5200 | | | | | |
| Total Debturements Total Debtures Total Debturements Total Debtu | Ť | ********* | 30-5300 | | | | *************************************** | |
| Total Debta Services | _[3 | | | | | | | |
| Total Disbursements | νþ | | 30-5400 | | | | *************************************** | |
| Total Disbursements Clearing Cash Basis Fund Balance as of June 30, 2012 | <u>٦</u> | - | | | | | 0 | |
| Total Disbursements | ΝÌ | | - | . The second contract of the second contract con | | | | |
| Freedending Cash Basis Fund Balance 714 | V | | | 0 | 79,718 | 0 | 0 | |
| SCHEDULE OF TORT IMMUNITY EXPENDITURES a SCHEDULE OF TORT IMmunity are to be completed only if expenditures have been reported in any fund other than the Tort immunity mories and only if reported in a fund of their than Tort immunity mories and only if reported in a fund of their than Tort immunity mories and only if reported in a fund of their than Tort immunity mories and only if reported in a fund of their than Tort immunity and to be completed only if reported in a fund of their than Tort immunity and to be completed only if reported in a fund of their than Tort immunity and to the immunity and to the immunity and to to the immunity and to the immunity and to the immunity and to the interest or Tort immunity mories and only if reported in a fund of their than Tort immunity and to the immunity and the immunity and to the immunity and to the immunity and the immunity and to the immunity and the immunity and | Ÿ | | | 0 | 0 | 0 | 0 | |
| Unreserved Fund Balance 730 10 Comprehension 730 10 Comprehension 730 10 Comprehension 730 10 Comprehension 745 ILCS 10/9-1037 | ~ | | 714 | | | | | The state of the s |
| Yes Yes Using the property of | Ñ | | 730 | 0 | 0 | 0 | 0 | |
| Yes Yes Using the Experiment of the Experiment o | ٧ | _ | | ************************************** | | | | |
| Vesing to linculude Experiment Violating World World World World Educing Educing Recipion Prince a possible by the possible by | ĭĭ | | | | | | | |
| Using to include Experit Vortice Include Worth W | ابر ا | Yes No Has the entity established an insurance | | 33? | | | | |
| Using the included Experimental Experimental Morth World Uner Insurant Risk Judge Educe Recipion Recipion a second Prince a b | က် |) possessesses, | Total Claims Payments: | | | | | |
| Using tinctude Experiment Vort Vort Uner Insur Risk Judg Educ Recip | ñ | | Total Reserve Remaining: | | | | | |
| Expension of the control of the cont | ٠ آ | | | | | | | |
| Word Uner Insur Risk Judg Educ Recip | بايز | 17.00 | | | | | | |
| Uner Insur Risk Judg Educ Reci Lega Princ | اي | ij | to | | | | | |
| Insur Risk Educ Educ Reci Princ | ကြ | | | | | | | |
| Risk Judg Educ Recip Lega Princ | గ్ల | L | en esta propria de l'activa | | | | | |
| Judg Educ Reci Lega Princ | గ్గ | <u> </u> | | *************************************** | | | | |
| Educ Recip Lega Princ a | 4 | _ | | | | | | |
| Reci Lega a Princ | 4 | Educational, Inspectional, Supervisory Services Related to Loss | ention and/or Reduction | | | | | |
| Lega Princ a | 4 | | *************************************** | | | | | |
| Princ a | 4 | | | | | | | |
| a 2 | 4 | | | | | | | |
| م | 4 | ro T | tures have been reported in any | fund other than the Tort | mmunity Fund (80) dur | ing the fiscal year as a | result of existing (restri | cted) fund balances |
| ٥ | 4 | 1. | ould include interest earnings on | ily from these restricted t | ort immunity monies ar | id only if reported in a fi | und other than Tort Im | munity Fund (80). |
| | 4 | ٥ | | | | | | |

| | A | В | S | О | Ш | 4. | 9 | T | | 7 | Α | |
|-----|--|---------|-------------|--|---|--------------|------------------|---|--|---|--|--|
| - 0 | | | | ņem | | | | | | | | |
| က | Schedule of Capital Outlay and Depreciation | d Depre | 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 | Works of Art & Historical Treasures | 210 | | | *************************************** | 0 | | *************************************** | | | 0 | 0 |
| ဖ | Land | 220 | | | | | 1 | | | | | |
| 7 | Non-Depreciable Land | 221 | 63,500 | | | 63,500 | ***** | | | | | 63,500 |
| ω | Depreciable Land | 222 | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | 0 | 22 | | | | 0 | 0 |
| മ | Buildings | 230 | | | *************************************** | | | *************************************** | | *************************************** | | |
| 10 | Permanent Buildings | 231 | 19,298,168 | | | 19,298,168 | 20 | 4,485,748 | 385,970 | | 4,871,718 | 14,426,450 |
| 11 | Temporary Buildings | 232 | | | | 0 | 25 | V420043846666666666666666666666666666666666 | | *************************************** | 0 | 0 |
| 12 | Improvements Other than Buildings (Infrastructure) | 240 | 633,536 | | | 633,536 | 20 | 313,032 | 31,675 | | 344,707 | 288,829 |
| 13 | Capitalized Equipment | 250 | | | | | I | | | | | PARTY AND THE PA |
| 14 | 10 Yr Schedule | 251 | 1,486,791 | 266,405 | 137,040 | 1,616,156 | 4 | 731,391 | 158,074 | 137,040 | 752,425 | 863,731 |
| 15 | 5 Yr Schedule | 252 | 928,473 | 139,737 | 102,963 | 965,247 | 2 | 598,821 | 122,372 | 102,906 | 618,287 | 346,960 |
| 16 | 3 Yr Schedule | 253 | | | | 0 | m | | | | 0 | 0 |
| 17 | Construction in Progress | 260 | | | | 0 | ı | | | | | 0 |
| 18 | Total Capital Assets | 200 | 22,410,468 | 406,142 | 240,003 | 22,576,607 | | 6,128,992 | 698,091 | 239,946 | 6,587,137 | 15,989,470 |
| 19 | Non-Capitalized Equipment | 202 | | - Control of the Cont | | 0 | 9 | | 0 | | | |
| 20 | Allowable Depreciation | | | | | | | | 698,091 | | | |

| 3 | A | В | С | D | E F |
|--|---|--|------------|--|---|
| Part | 1 | | PER PUPI | 1 | · |
| Stand | | | This sche | dule is completed for school districts only. | |
| Expendion Expe | | Sheet Row | | ACCOUNT NO - TITLE | Amount |
| Total Expenditures | | ones, nov | | NOOGHT NO - ITTEE | Amount |
| B | | | <u>O</u> I | PERATING EXPENSE PER PUPIL | |
| Display | | E | | T-145 | |
| Total Parameters Paramete | | | | | \$ 6,254,47 780,56 |
| The component of the | | | | · | 807,71 |
| Total Expenditures | 11 TR | | | • | 614,84 |
| Total Expenditures S S S S S S S S S | | | | | 231,28 |
| 15 | | Expenditures 15-22, L330 | | | 149,06 |
| To | | | | al Namon i judi na seligio bili spetara di litera e discliptore i i lotar Expenditures . Ta di i | \$ 8,837,93 |
| 18 | | ENUES OR DISBURSEMENTS/EXPENDITURES NO | T APPLICA | ABLE TO THE REGULAR K-12 PROGRAM: | |
| 13 17 18 Revenue S 14, L47, Col F 142 Summer Sch. Transp. Fees from Charle Districts (in State) | | | | | |
| 20 15 R Revenues 9-14, L48, Col F 142 Summer Sch - Training Pees from Other Distorcting (in States) | | | | • | *************************************** |
| 1 | | | | | |
| 22 R | | | | · | |
| 24 TR | 22 TR | Revenues 9-14, L50 Col F | 1424 | | 0 |
| 25 TR | | | | | 0 |
| 28 R | | | | , , , | 15,353 |
| 27 R | | | | | 0 |
| 28 TR | | | | · · · · · · · · · · · · · · · · · · · | 0 |
| 29 O.S.M. | | | | , , , | 0 |
| 30 O.S.M. Revenues 9-14, L219, Col D. 450 Fed Spec (Education - Preschool Disorderous) | | | | | 0 |
| Second Color Seco | | | | · · · · · · · · · · · · · · · · · · · | 0 |
| 33 SAM | | | | • | 0 |
| Septendures 15-22, LB, Col K. (G-H) 1225 Penck Programs Penck Septendures | | | | | 0 |
| Second Equation Floragrams Pre-K | | | | | 0 |
| Second S | 35 ED | | | • | 0 |
| Summer School Programs Summer School Progr | | | | Remedial and Supplemental Programs Pre-K | 0 |
| Septemblures 15-22, L19, Col K | | | | | 0 |
| December December | | | | | 0 |
| ED | | | | | 0 |
| 42 ED | | | | | 0 |
| ED | 42 ED | | 1913 | - | 0 |
| ED | *************************************** | | | Remedial/Supplemental Programs K-12 - Private Tuition | 0 |
| ED | | | | | 0 |
| ED | | | | | 0 |
| B | | | | • | 0 |
| ED | | | | | 0 |
| ED | | Expenditures 15-22, L29, Col K | 1920 | Gifted Programs - Private Tuition | 0 |
| ED | | | | | 0 |
| D | | | | | 0 |
| D | | _ ' | | | 193,103 |
| Schools | | | | • | 231,926 |
| Space | 55 ED | | - | | 0 |
| Section | | · · · · · · · · · · · · · · · · · · · | | · | 0 |
| Second | | | 4000 | | 9,776 |
| DS | | | - | | 28,787 0 |
| DS | | | 4000 | | 0 |
| Total Payments to Other Dist & Govt Units | 61 DS | | | · · | 341,794 |
| TR | | | | · · | 47,517 |
| Total Deductions Face Fa | | | | • | 1,085 |
| Total Deductions Factor | | | | | 120.737 |
| MR/SS | | | - | | 139,737 |
| MR/SS | | | 1125 | | |
| Total Deductions Total Deduc | 68 MR/SS | | | · · · · · · · · · · · · · · · · · · · | 0 |
| MR/SS | ············· | | | | 0 |
| 72 MR/SS Expenditures 15-22, L273, Col K 3000 Community Services 73 MR/SS Expenditures 15-22, L277, Col K 4000 Total Payments to Other Dist & Govt Units 75 Total Deductions \$ 1 76 Total Operating Expenses (Regular K-12) 7 77 Total Operating Expenses (Regular K-12) 9 Mo ADA (See the General State Ald Claim for 2011-2012 (ISBE 54-33, L12) Estimated OEPP* \$ 1 | | | | | |
| 73 MR/SS Expenditures 15-22, L277, Col K 4000 Total Payments to Other Dist & Govt Units 74 Total Deductions \$ 1 76 Total Operating Expenses (Regular K-12) 7 77 9 Mo ADA (See the General State Aid Claim for 2011-2012 (ISBE 54-33, L12) Estimated OEPP* 78 Estimated OEPP* \$ | | | | · · · · · · · · · · · · · · · · · · · | 4.737 |
| Total Deductions \$ 1 | | | | • | 4,737 |
| Total Deductions 1 76 Total Operating Expenses (Regular K-12) 7 77 9 Mo ADA (See the General State Aid Claim for 2011-2012 (ISBE 54-33, L12) Estimated OEPP * \$ 1 | 74 | = Ap= | 4000 | . Start a griffortion of Out of Other Office | ······································ |
| 77 9 Mo ADA (See the General State Ald Claim for 2011-2012 (ISBE 54-33, L12) Estimated OEPP * \$ 1 | 75 | | | Total Deductions | \$ 1,013,815 |
| 78 Estimated OEPP * \$ | | | | | 7,824,118 |
| | 778 | | | | 587.31 |
| 791 | 78 7 9 | | | personal results of the control of t | \$ 13,321.96 |

| Γ | A | Т В | С | D | El F |
|---------------|--|--|--------------|---|---|
| 1 | | ESTIMATED OPERATING EXPENSE PE | R PUPIL | (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12) | |
| 3 | | | his sched | lule is completed for school districts only. | |
| 4 | <u>Fund</u> | Sheet, Row | | ACCOUNT NO - TITLE | Amount |
| 5 80 | | | | ES AARISA TIIISAN AHARAS | |
| 81 | | | Ľ | ER CAPITA TUITION CHARGE | |
| 82 | LESS OFFSETTING RECEIPTS | S/REVENUES: | | | |
| 83 84 | TR | Revenues 9-14, L42, Col F | 1411 1413 | Regular -Transp Fees from Pupils or Parents (In State) | \$ 0 |
| 85 | | Revenues 9-14, L44, Col F Revenues 9-14, L45, Col F | 1415 | Regular - Transp Fees from Other Sources (In State) 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 88 | | Revenues 9-14, L51, Col F Revenues 9-14, L53, Col F | 1431 1433 | CTE - Transp Fees from Pupils or Parents (In State) CTE - Transp Fees from Other Sources (In State) | 0 |
| 89 | | Revenues 9-14, L54, Col F | 1434 | CTE - Transp Fees from Other Sources (Out of State) | 0 |
| 90 | | Revenues 9-14, L55, Col F | 1441 | Special Ed - Transp Fees from Pupils or Parents (In State) | 0 |
| 91 92 | | Revenues 9-14, L57, Col F Revenues 9-14, L58, Col F | 1443 1444 | Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (Out of State) | 0 |
| 93 | | Revenues 9-14, L75, Col C | 1600 | Total Food Service | 157,282 |
| | ED-O&M | Revenues 9-14, L82, Col C,D | 1700 | Total District/School Activity Income | 32,680 |
| 95 96 | | Revenues 9-14, L84, Col C Revenues 9-14, L87, Col C | 1811 1819 | Rentals - Regular Textbooks Rentals - Other (Describe & Itemize) | 20,849 |
| 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 |
| 99 100 | ED-O&M | Revenues 9-14, L92, Col C Revenues 9-14, L95, Col C,D | 1890 1910 | Other (Describe & Itemize) Rentals | 5,698 |
| 101 | ED-O&M-TR | Revenues 9-14, L98, Col C,D,F | 1940 | Services Provided Other Districts | 9,824 |
| 102 103 | ED-O&M-DS-TR-MR/SS | Revenues 9-14, L104, Col C,D,E,F,G Revenues 9-14, L106, Col C | 1991 1993 | Payment from Other Districts Other Local Fees | 6,599 |
| | ED-O&M-TR | Revenues 9-14, L106, Col C Revenues 9-14, L131, Col C,D,F | 3100 | Other Local Fees Total Special Education | 189,227 |
| | ED-O&M-MR/SS | Revenues 9-14, L140, Col C,D,G | | Total Career and Technical Education | 10,410 |
| 106 107 | ED-MR/SS | Revenues 9-14, L144, Col C,G Revenues 9-14, L145, Col C | 3300 3360 | Total Bilingual Ed State Free Lunch & Breakfast | 4,281 |
| | ED-O&M-MR/SS | Revenues 9-14, L146, Col C,D,G | 3365 | School Breakfast Initiative | 4,201 |
| | ED-O&M | Revenues 9-14, L147,Col C,D | 3370 | Driver Education | 9,410 |
| 110 111 | ED-O&M-TR-MR/SS | Revenues 9-14, L154, Col C,D,F,G Revenues 9-14, L155, Col C | 3500 3610 | Total Transportation Learning Improvement - Change Grants | 276,684 |
| | ED-O&M-TR-MR/SS | Revenues 9-14, L156, Col C,D,F,G | 3660 | Scientific Literacy | 534 |
| | ED-TR-MR/SS | Revenues 9-14, L157, Col C,F,G | 3695 | Truant Alternative/Optional Education | 0 |
| | ED-TR-MR/SS ED-TR-MR/SS | Revenues 9-14, L159, Col C,F,G Revenues 9-14, L160, Col C,F,G | 3715 3720 | Reading Improvement Block Grant Reading Improvement Block Grant - Reading Recovery | 0 |
| _ | ED-TR-MR/SS | Revenues 9-14, L161, Col C,F,G | 3725 | Continued Reading Improvement Block Grant | 0 |
| $\overline{}$ | ED-TR-MR/SS | Revenues 9-14, L162, Col C,F,G | 3726 3766 | Continued Reading Improvement Block Grant (2% Set Aside) | 0 |
| | ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS | Revenues 9-14, L163, Col C,D,F,G Revenues 9-14, L164, Col C,D,F,G | 3767 | Chicago General Education Block Grant Chicago Educational Services Block Grant | 0 |
| | 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 |
| | ED-O&M-DS-TR-MR/SS ED-TR | Revenues 9-14, L166, Col C,D,E,F,G Revenues 9-14, L167, Col C,F | 3780 3815 | Technology - Learning Technology Centers State Charter Schools | 0 |
| 123 | | 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 | 0 |
| 125 | ED ED-O&M-TR-MR/SS | Revenues 9-14, L180, Col C Revenues 9-14, L184, Col C,D,F,G | 4045 | Head Start (Subtract) 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 | 147,933 |
| | ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS | Revenues 9-14, L211, Col C,D,F,G Revenues 9-14, L216, Col C,D,F,G | - | Total Title I Total Title IV | 117,967 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 | 0 |
| | ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS | Revenues 9-14, L221, Col C,D,F,G Revenues 9-14, L222, Col C,D,F,G | 4625 4630 | Fed - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Discretionary | 0 |
| | ED-O&M-TR-MR/SS | Revenues 9-14, L222, Col C,D,F,G Revenues 9-14, L223, Col C,D,F,G | | Fed - Spec Education - IDEA - Discretionary Fed - Spec Education - IDEA - Other (Describe & Itemize) | 0 |
| 135 | ED-O&M-MR/SS | Revenues 9-14, L228, Col C,D,G | | Total CTE - Perkins | 0 |
| 160 E | ED-O&M-DS-TR-MR/SS-Tort | Revenue Adjustments within range of C231 thru J258 | 4800 | Total ARRA Program Adjustments | 138,250 |
| 161 | ED,O&M,MR/SS | Revenues 9-14, L260, Col C,D,G | | Advanced Placement Fee/International Baccalaureate | 0 |
| | ED-TR-MR/SS ED-TR-MR/SS | Revenues 9-14, L261, Col C,F,G Revenues 9-14, L262, Col C,F,G | 4905 4909 | Emergency Immigrant Assistance Title III - English Language Acquisition | 0 |
| | ED-TR-MR/SS ED-TR-MR/SS | Revenues 9-14, L262, Col C,F,G Revenues 9-14, L263, Col C,F,G | | Learn & Serve America | 0 |
| 165 E | D-O&M-TR-MR/SS | Revenues 9-14, L264, Col C,D,F,G | 4920 | McKinney Education for Homeless Children | 0 |
| | ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS | Revenues 9-14, L265, Col C,D,F,G Revenues 9-14, L266, Col C,D,F,G | | Title II - Eisenhower Professional Development Formula Title II - Teacher Quality | 29,204 |
| | ED-O&M-TR-MR/SS | Revenues 9-14, L267, Col C,D,F,G | | Federal Charter Schools | 0 |
| | D-O&M-TR-MR/SS | Revenues 9-14, L268, Col C,D,F,G | | Medicaid Matching Funds - Administrative Outreach | 13,393 |
| | ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS | Revenues 9-14, L269, Col C,D,F,G Revenues 9-14, L270, Col C,D,F,G | 4992 4998 | Medicaid Matching Funds - Fee-for-Service Program Other Restricted Revenue from Federal Sources (Describe & Itemize) | 14,325 0 |
| 172 | man consequent community for the control of the con- | | | | |
| 173 174 | | | | Total Allowance for PCTC Computation Net Operating Expense for PCTC Computation | \$ 1,184,550 6,639,568 |
| 175 | | | | Total Depreciation Allowance (from page 27, Col I) | 6,639,568 698,091 |
| 176 | | | | Total Allowance for PCTC Computation | 7,337,659 |
| 177 178 | | | | 9 Mo ADA Total Estimated PCTC * | 587.31 \$ 12,493.67 |
| 179 | | | | ormania pro representante de la monta de la compresenta de la compresenta de la compresenta de la compresenta d La compresenta de la | VICEO CONTRACTOR CONTRA |
| 180 181 * | The total OEDD/DOTO was about | age based on the data provided. The Sections | vanto valla | PRZI vy hatelijolen ed | |
| <u>0 11 </u> | The total OEFF/POTO may char | nge based on the data provided. The final amo | MIII Carro | Je Calculated Dy 10DE | |

ESTIMATED INDIRECT COST DATA

| <u></u> | <u> </u> |) | ם | LI . | L | פ | ᅵ |
|---------------|--|---|--|--|--|--|---|
| | | | | | | | |
| | ESTIMATED INDIRECT COST RATE DATA | | | | | | |
| | SECTION | | | | | | |
| T-1 | Financial Data To Assist Indirect Cost Rate Determination | | | | | | |
| | (Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.) | e "Expenditure | s 15-22" tab.) | | | | |
| _ < | ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter | the disburseme | ents/expenditures included | line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal | ins charged directly to and | freimbursed from federal | |
| <u> </u> | grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from | function that w | ork with specific federal gra | ant programs in the same | capacity as those charged | to and reimbursed from | |
| ********* | the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I cli henefits and/or nurshasad sensines naid on or to persons whose selaries are classified as direct posts in the funding listed | le I clerk, all oth | ier salaries for Title I clerks ts in the function listed | s performing like duties in th | hat function must be inclu | ded. Include any | |
| 5 | פוופונט אוועסט ליני המספט שני היאסט ליני היאסט איני איני היאסט איני היאסטט איני היאסטטט איני היאסטטטטטטטטטטטטטט | ad as direct cos | is in the Tunction listed. | | | | |
| <u>စ</u> မ | Support Services - Direct Costs (1-2000) and (5-2000) | | | | | | |
| | Direction of Business Support Services (1-2510) and (5-2510) | | | and the state of t | | | |
| _∞ | Fiscal Services (1-2520) and (5-2520) | *************************************** | | | | a direction | |
| | Operation and Maintenance of Plant Services (1, 2, and 5-2540) | *************************************** | time)-intermentation comments and the co | | | | |
| 10 | Food Services (1-2560) Must be less than (P16, Col E-F, L62) | | | NOTE THE PROPERTY AND ADDRESS OF THE PROPERTY | | | |
| <u> </u> | Value of Commodities Received for Fiscal Year 2012 (Include the value of commodities when determining if an A-133 is | dities when det | ermining if an A-133 is | CHARLES AND THE STATE OF THE ST | | | |
| Ξ | required) . | | | 35,645 | | | |
| 12 | Internal Services (1-2570) and (5-2570) | | en e | | | | |
| 13 | Staff Services (1-2640) and (5-2640) | | | TOTAL PROPERTY AND | | | |
| 4 | Data Processing Services (1-2660) and (5-2660) | | | THE | | | |
| | SECTION I | | | | | | |
| - | Estimated Indirect Cost Bate for Federal Programs | | | | | | |
| | | | 7 betrieted | | | - Description of the second se | |
| - @ | | Function | hestricted Frogram Indirect Costs Dire | riogram Direct Costs | Unlestricted Program Indirect Costs Direct | u Program Direct Costs | |
| 19 | Instruction | 1000 | und film the management of the | 4.648.375 | no manual de la companya de la compa | 4.648.375 | |
| 20 s | Support Services; | | and the second s | | | | |
| 21 | Pupil | 2100 | catero pro meja ti tati mima kaj ara ti bje tili tenej megoppen nemenom menomong vancang vancang vancang vancang | 99,138 | er der der eine der der er der er er der er er der er er der | 99,138 | |
| 22 | Instructional Staff | 2200 | envisition of the respective special services and respective special respective special services of the servic | 192,428 | en della de la della colonia della colonia di della colonia di della colonia della colonia della colonia della | 192,428 | |
| 23 | General Admin. | 2300 | | 292,584 | | 292,584 | |
| 24 | School Admin | 2400 | | 437,345 | | 437,345 | |
| | Business: | | i des Constitui programa para para para para para para para | | | | |
| 28 | Direction of Business Spt. Srv. | 2510 | | | | | |
| 27 | Fiscal Services | 2520 | 92,492 | 0 | 92,492 | | |
| 88 | Oper. & Maint. Plant Services | 2540 | and the contraction of the contr | 783,333 | 783,333 | 0 | |
| ຄ | Pupil Transportation | 2550 | and y an action of the section of th | 469,020 | tide a tatel population and table population and construction and an action | 469,020 | |
| စ္က | Food Services | 2560 | terend for the delivers in instrumental properties of the delivers of the delivers of the second of the second | 355,358 | adi pali (francisco (a) (francisco (a) a ancisco (a) ancisco (a) de antique (a) ancisco (a) ancisco (a) ancisco | 355,358 | |
| \neg | Internal Services | 2570 | 0 | | 0 | O | |
| Ť | Central: | | niya qirila qiriya qirila | ente de provincia de constante d | organ primarente esta esta esta esta esta esta esta es | de de la company de la comp | |
| 83 | Direction of Central Spt. Srv. | 2610 | radiffyrateon ain att o'i ai'r eith eith annis o'i o an bellach bhailleadail bell an bollach an bellach an bel | terioris en estatoris intellenementiti della distribili della dell | ad platea es antiber de estable de l'action de l'action en en discretification de l'action | | |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv. | 2620 | erminister betreet de martie de principies de sons de martie de martie de martie de production de production d | guandura en en esperante en propose de participa de participa de la proposición de la constante en esperante en | ender der jane giber den semmen gegen gestell kan springspren den en de mederande spekket in der en en gestelle | O | |
| 92 | Information Services | 2630 | | 0 | A CONTRACTOR OF THE PROPERTY O | | |
| ဓ္ဌ | Staff Services | 2640 | 0 | 0 | 0 | 0 | |
| $\neg \neg$ | Data Processing Services | 2660 | 0 | 0 | 0 | 0 | |
| | Other: | 2900 | manderioons of mineral consumbination of second construction on the second second sections of their | | THE STATE AND ASSOCIATION OF THE STATE OF TH | 0 | |
| | Community Services | 3000 | | 52,254 | and and the transformation of the state of t | 52,254 | |
| 8 | Total | | 92,492 | 7,329,835 | 875,825 | 6,546,502 | |
| 4 | | | Restricted Rate | and and other control of the second of the s | Unrestricted Rate | | |
| 43 4 | | | l otal Indirect Costs: Total Direct Costs: | 92,492 | l otal Indirect costs: Total Direct Costs: | 875,825 | |
| 44 | | | | 1.26% | ## Procedure from the contract of the contract | 13.38% | |
| 45 | | i | activities and activities and the control of the co | the fifty of the common construction with a succession contraction to commonweal construction and the construction of the cons | erene en | Variable resolution de la completa del completa de la completa de la completa del completa de la completa del la completa del la completa de la completa del la completa de la completa de la completa del la comp | |

| | A | Я | ပ | | |
|------------|--|---|--|--|---|
| ۳- | REPORT | ON SHAR | ED SERVI | CES OR OU | REPORT ON SHARED SERVICES OR OUTSOURCING |
| 2 | Sch | ool Code, So | ection 17-1. | School Code, Section 17-1.1 (Public Act 97-0357) | 7-0357) |
| ω 4 | | Fiscal Y | ear Ending | Fiscal Year Ending June 30, 2012 | |
| rð. | Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: http://www.isbe.net/sfms/afr/afr/thm . | ired services or | outsourcing in | the prior, current a | nd next fiscal years. For additional information, please see the following |
| 9 | Check if the schedule is not applicable. | Prior Fiscal Year | Current Fiscal Year | Next Fiscal Year | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. |
| _ | Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget | | | northering and the control of the co | |
| ∞ | Service or Function (Check all that apply) | | | Barriers to Implementation | (Limit text to 200 characters, for additional space use line 33 and 38) |
| တ | Curriculum Planning | | | ominenteriorisminisminisminisminisminisminisminismi | |
| 9 | Custodial Services | | | 00004/c014444444444440440000000000000000 | |
| 7 | Educational Shared Programs | | *************************************** | *************************************** | |
| 12 | Employee Benefits | | *************************************** | | |
| 13 | Energy Purchasing | *************************************** | *************************************** | | |
| 14 | Food Services | | | *************************************** | |
| 15 | Grant Writing | | | 86 (44 (4 + 14 + 14 + 14 + 14 + 14 + 14 + | |
| 16 | Grounds Maintenance Services | | | | |
| 17 | Insurance | | | *************************************** | |
| 9 | Investment Pools | | | | |
| 130 | Legal Services | | | | |
| 2 | Maintenance Services | | | | |
| 21 | Personnel Recruitment | | | | |
| 22 | Professional Development | | | | |
| 23 | Shared Personnel | | | | |
| 24 | Special Education Cooperatives | × | × | × | Bi County Special Ed Cooperative |
| 25 | STEM (science, technology, engineering and math) Program Offerings | | | | |
| 78 | Supply & Equipment Purchasing | | | | |
| 27 | Technology Services | | | | |
| 28 | Transportation | | | | |
| 29 | Vocational Education Cooperatives | × | × | × | Sterling C.U.S.D. #5 |
| 8 | All Other Joint/Cooperative Agreements | | | | |
| 31 | Other | × | × | × | Streamwood Behavioral & Educators of Beauty |
| 32 | | | | | |
| 33 | Additional space for Column (D) - Barriers to Implementation: | | | | |
| 35 | | | | | |
| 37 | | | | | |
| 38 | Additional space for Column (E) - Name of LEA : | | | | |
| 39 | | | | | |
| 41 | | | | | |
| 42 | | | And the second s | | |
| | | | ı | | |

ILLINOIS STATE BOARD OF EDUCATION School Business Services Division (N-330)

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

| LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code) | E | | 23 24 27 27 27 28 28 28 28 28 28 28 28 28 28 28 28 28 | | School District Name: RCDT Number: | EASTLAND COMN 08-008-3080-26 | EASTLAND COMMUNITY UNIT SCHOC 08-008-3080-26 |
|--|---------------|------------------|---|---------|--|---|--|
| | | Actual | Actual Expenditures, Fiscal Year 2012 | ar 2012 | Budgeter | Budgeted Expenditures, Fiscal Year 2013 | ear 2013 |
| | | (10) | (20) | | (10) | (20) | *************************************** |
| Description | Funct. No. | Educational Fund | Operations & Maintenance Fund | Total | Educational Fund | Operations & Maintenance Fund | Total |
| 1. Executive Administration Services | 2320 | 99,561 | | 99,561 | 99,129 | | 99,129 |
| 2. Special Area Administration Services | 2330 | | | 0 | | | O A company of the construction of the con |
| 3. Other Support Services - School Administration | 2490 | 0 | | O | ************************************** | | |
| 4. Direction of Business Support Services | 2510 | | 0 | 0 | enamenenamentenamentenamentenamentenamentenamentenamentenamentenamentenamentenamentenamentenamentenamentenamen | | adioisementementementementementementementemen |
| 5. Internal Services | 2570 | | | | and the second s | | O |
| 6. Direction of Central Support Services | 2610 | | | 0 | And a second | | O |
| Deduct - Early Retirement or other pension obligations required by state law and included above. | required | | | | | | O |
| 8. Totals | | 99,561 | O | 99,561 | 99,129 | 0 | 99,129 |
| Percent Increase (Decrease) for FY2013 (Budgeted) over 9. EV2012 (Actual) |) over | | | | | | %0 |

CERTIFICATION

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

| (Date) If line 9 is greater than 5% please. The District is ranked by ISBE in the subsequent to a public hearing. Wai The district is unable to waive the lim 3.25g. Waiver applications must be 2013 report, or postmarked by Augus www.isbe.net/isbewaivers/default.htt |
|---|
|---|

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

| <u>Account</u> | <u>Page</u> | <u>Fund</u> | Line # | Description | <u>Amount</u> |
|----------------|-------------|--|--|--|---------------|
| 1690 | 10 | Education | 74 | Cafeteria Resale | \$ 3,840.00 |
| 1719 | 10 | Education | 78 | Other Athletic Receipts - Football games with Cooperative Sport School | \$ 5,126.00 |
| 1790 | 10 | Education | 81 | IHSA/Football | \$ 916.00 |
| 1999 | 11 | Education | 107 | I Tunes App. | \$ 3.00 |
| 4190 | 16 | Education | 82 | Private School - Special Education | \$ 315.00 |
| | 8 | fund balance which repre through a le for compute The schedu | e in the ame sents the is ase/purcha ers. le of long-te nows the co | s adjustment to ount of: suance of debt se agreement erm debt on page 25 unterpart of this | \$116,824.00 |

Reference Pages.

- $^{\mbox{\scriptsize 1}}$ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- 2 GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- 3 Equals Line 8 minus Line 17
- 4 May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) Computer Technology only.
- 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- 11 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (<u>principal only</u>) 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)

Page 35

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.



CERTIFIED PUBLIC ACCUSTANTS

TANAMADINING COMPLESSOR

Independent Auditor's Report on Annual Financial Report

Board of Education Eastland Community Unit School District No. 308 Carroll County, Illinois

We have audited the accompanying financial statements of Eastland Community Unit School District No. 308 as of and for the fiscal year ended June 30, 2012, as listed in the table of contents of this Annual Financial Report form. These financial statements are the responsibility of Eastland Community Unit School District No. 308'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 Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit 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 opinions.

As described more fully in Note 1, Eastland Community Unit School District No. 308 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, Eastland Community Unit School District No. 308 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 effects 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 Eastland Community Unit School District No. 308, as of June 30, 2012, or the 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 Eastland Community Unit School District No. 308 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 October 11, 2012, on our consideration of Eastland Community Unit School District No. 308'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 read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The information provided 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 purposes of additional analysis and is not a required part of the financial statements of Eastland Community Unit School District No. 308. 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 a 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 capita 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.

Jenny Group, LLC

Freeport, Illinois October 11, 2012



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Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With Government Auditing Standards

Board of Education Eastland Community Unit School District No. 308 Carroll County, Illinois

We have audited the financial statements of Eastland Community Unit School District No. 308 as of and for the year ended June 30, 2012, and have issued our report thereon dated October 11, 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 Eastland Community Unit School District No. 308 is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Eastland Community Unit School District No. 308'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 District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the 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 material misstatement of the 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 internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. 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 Eastland Community Unit School District No. 308'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 are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we reported to management of Eastland Community Unit School District No. 308 in a separate letter dated October 11, 2012.

In accordance with SAS No. 114 *The Auditor's Communication With Those Charged With Governance* we have issued a separate letter dated October 11, 2012 to the Board of Education addressing those required communications in which we also noted the certain matters mentioned above that we reported to management.

This report is intended solely for the information and use of the Board of Education, management, the Illinois State Board of Education, and 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.

Denning Group, LLC

Freeport, Illinois October 11, 2012

Agency Funds

Activity Funds and Trust Funds Statement of Assets and Liabilities Arising from Cash Transactions June 30, 2012

| | Balance 7/01/11 | Revenues Received | penditures bisbursed | Balance 6/30/12 |
|--|--------------------|----------------------|-------------------------|-----------------|
| ASSETS | | | | |
| Cash | | | | |
| Elementary | \$ 3,642 | \$ 7,776 | \$ 8,085 | \$ 3,333 |
| Junior High School | 6,476 | 34,594 | 33,553 | 7,517 |
| High School | 77,185 | 257,278 | 270,882 | 63,581 |
| | \$ 87,303 | \$ 299,648 | 312,520 | \$ 74,431 |
| LIABILITIES | | | | |
| Amounts due to activity fund organizations * | \$ 87,303 | \$ 299,648 | \$ 312,520 | \$ 74,431 |

^{* (}See the supplementary schedule for activity fund breakdown.)

Notes to Financial Statements

June 30, 2012

(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.

(a) Principals Used to Determine the 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.

The District has developed criteria to determine whether outside agencies with activities which 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 include, but are 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

These financial statements comply with the regulatory basis of reporting as prescribed by the Illinois State Board of Education.

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 paid. The District maintains individual funds required by the State of Illinois. These funds are presented on the regulatory basis

Notes to Financial Statements

(1) Summary of Significant Accounting Policies (Continued)

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 fund types 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.

Educational Fund – This fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Operations and Maintenance Fund – This fund is also a general operating fund used to account for costs of maintaining school buildings.

Debt Service Fund – This fund is a debt retirement fund. Resources of this fund are used to retire principal and interest maturities of outstanding bond obligations and other long-term debt instruments.

Transportation Fund – This fund is a special revenue fund used to account for the costs of transporting pupils to and from school and school activities.

Municipal Retirement/Social Security Fund – This fund is a special revenue fund used to pay the District's share of municipal retirement benefits for covered employees. The District's share of Social Security and Medicare-only is also paid from this fund.

Working Cash Fund – The resources of this fund are held by the District to be used for temporary interfund loans to any fund of the District for which taxes are levied.

Capital Projects Fund – Proceeds of construction bond issues, the capital improvement tax levy, and if applicable, school facility occupation tax proceeds are accounted for in this fund.

Tort Fund – This fund is a special revenue fund used to account for tort immunity or tort judgment purposes.

Notes to Financial Statements

(1) Summary of Significant Accounting Policies (Continued)

Fire Prevention and Safety Fund – Proceeds of fire prevention and safety bond issues and tax levy are accounted for in this fund.

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.

Agency Funds – Agency funds include Student Activity Funds. Student Activity Funds are those that are owned, operated and managed generally for educational, recreational and cultural purposes by the student body under the guidance and direction of adults or a staff member. Although the Board of Education has the ultimate responsibility for Student Activity Funds, they are not local education funds.

Governmental Funds – Measurement Focus

The financial statements of all governmental 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.

General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

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

Notes to Financial Statements

(1) Summary of Significant Accounting Policies (Continued)

(c) Basis of Accounting

Basis of accounting refers to when revenue received and expenditures paid 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, revenue is 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 cash is received or 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 bond 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 Fund Types 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 105 ILCS 5/17-1. The budget, which was not amended, was passed on August 24, 2011. The budget lapses at the end of each fiscal year.

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

- 1. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on July 1. The operating budget includes proposed expenditures and the means of financing them.
- 2. A public hearing is held as to such budget prior to final action.
- 3. Prior to October 1, the budget is legally adopted through passage of a resolution.

Notes to Financial Statements

(1) Summary of Significant Accounting Policies (Continued)

- 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 by the same procedures required of its original adoption.

(e) Cash

The District considers cash on hand, cash on deposit with banks and other institutions, certificates of deposit, money market accounts, and repurchase agreements to be cash for financial statement purposes.

(f) Investments

All investments are reported at fair value. The District has adopted a formal written investment policy. The institutions in which investments are made must be approved by the Board of Education.

(g) Commingled Accounts

The District uses common bank accounts to hold the monies of more than one fund. Interest earned on these common accounts is credited to each participating fund based on its approximate share of the account prior to the payment of interest.

(h) General Fixed Assets

General fixed assets with expected useful lives that exceed one year and cost more than \$2,500, are recorded as expenditures paid in the Governmental or Activity Funds and capitalized at cost in the general fixed assets account group. This threshold was amended from the previous \$500 level and approved in the District's capitalization plan on April 20, 2011. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

Notes to Financial Statements

(1) Summary of Significant Accounting Policies (Continued)

Depreciation is computed using the straight line method over estimated lives ranging from three to fifty years. Estimated lives are determined based on the policies prescribed by the Illinois State Board of Education.

(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 levy was passed by the board on December 22, 2011. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on approximately June 1 and September 1. The District receives significant distributions of tax receipts during July, August, September, October, and November. Taxes recorded in these financial statements are from the 2010, and prior tax levies.

The following are the tax rate limits permitted by the *Illinois Compiled Statutes* and by local referendum and the actual rates levied per \$100 of assessed valuation:

| | - 2011 Le | vy Year - | - 2010 Levy Year - | | |
|----------------------------|-----------|-----------|--------------------|---------|--|
| | Limit | Actual | Limit | Actual | |
| | | | | | |
| Educational | 2.5000 | 2.50000 | 2.5000 | 2.45034 | |
| Oper. & maint. | 0.6000 | 0.60000 | 0.6000 | 0.42077 | |
| Bond and interest | As Needed | 0.36152 | As Needed | 0.31718 | |
| Transportation | 0.2000 | 0.20000 | 0.2000 | 0.19603 | |
| Municipal retirement | As Needed | 0.05620 | As Needed | 0.00248 | |
| Social security | As Needed | 0.07867 | As Needed | 0.09554 | |
| Working cash | 0.0500 | 0.05000 | 0.0500 | 0.02971 | |
| Tort Immunity | As Needed | 0.07306 | As Needed | 0.06436 | |
| Special education | 0.0400 | 0.04000 | 0.0400 | 0.03961 | |
| Fire prevention and safety | 0.0500 | 0.05000 | 0.0500 | 0.04852 | |
| Leasing/technology | 0.0500 | 0.05000 | 0.0500 | 0.04852 | |
| | | 4.05945 | | 3.71306 | |
| | • | | • | | |

Notes to Financial Statements

(3) Cash Deposits and Investments

The District is allowed to invest in securities as authorized by the Illinois Public Funds Investment Act - 30 ILCS 235/2 and 6; and the Illinois School Code - 105 ILCS 5/8-7.

Cash and investments as of June 30, 2012 are classified in the accompanying financial statements as follows:

| Statement of Assets and Liabilities Arising from Cash Transactions | |
|--|-----------------|
| Cash | \$ 5,467,635 |
| Investments | - |
| Total cash and investments | \$ 5,467,635 |
| | |
| Cash and investments as of June 30, 2012 consist of the following: | |
| Cash on hand | \$ 50 |
| Deposits with financial institutions | |
| District | 5,393,154 |
| Agency | 74,431 |
| Investments | |
| District | _ |
| Agency | - |
| Total cash and investments | \$ 5,467,635 |

Deposits – custodial credit risk

Custodial credit risk for deposits is the risk that, in the event of a depository financial institution failure, the District's deposits may not be returned to it. The District's policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by: (1) 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, (2) mortgages, (3) letters of credit issued by a Federal Home Loan Bank, or (4) loans covered by a State Guaranty under the Illinois Farm Development Act. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization. The Chief Investment Officer shall determine other collateral requirements.

Notes to Financial Statements

(3) Cash Deposits and Investments (Continued)

Safekeeping and Custody Arrangements

The preferred method for safekeeping is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board (GASB) Statement No. 3 Deposits with Federal Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, Category I, the highest recognized safekeeping procedures.

As of June 30, 2012, \$4,778,176, of the District's bank balance of \$5,541,483, were exposed to custodial credit risk as follows:

Uninsured and collateralized by securities held by the pledging financial institution

\$ 4,778,176

Investments

As of June 30, 2012, the District had no investments.

(4) Changes in General Fixed Assets & Depreciation

Under the regulatory basis of accounting, assets and depreciation are not recorded and therefore the financial statements do not reflect the amounts below.

Assets at Cost

| | Balance <u>7/1/11</u> A | | A | dditions | Deletions | | Balance <u>6/30/12</u> | | Life in Years |
|-------------------|-------------------------|---|----|----------|-----------|-------|------------------------|-----------|---------------|
| Land | \$ | 63,500 | \$ | - | \$ | - | \$ | 63,500 | 0 |
| Buildings and | | | | | | | | | |
| improvements | 19 | ,298,168 | | - | | _ | 19 | ,298,168 | 50 |
| Land improvements | | 633,536 | | _ | | - | | 633,536 | 20 |
| Other equipment | 1 | ,463,981 | | 266,405 | 13 | 7,040 | 1 | ,593,346 | 10 |
| Transportation | | | | | | | | | |
| equipment | | 928,473 | | 139,737 | 10 | 2,963 | | 965,247 | 5 |
| Food service | | | | | | | | | |
| equipment | | 22,810 | | - | | - | | 22,810 | 10 |
| Total general | | *************************************** | 4 | | | | | | • |
| fixed assets | \$ 22 | ,410,468 | \$ | 406,142 | \$ 24 | 0,003 | \$ 22 | 2,576,607 | : |

Notes to Financial Statements

(4) Changes in General Fixed Assets & Depreciation (Continued)

Accumulated Depreciation

| | Balance <u>7/1/11</u> | Depreciation for Year | Deletions | Balance 6/30/12 | Undepreciated Cost 6/30/12 |
|-------------------|--------------------------|-----------------------|------------|-----------------|----------------------------|
| Land | | | | | \$ 63,500 |
| Buildings and | | | | | |
| improvements | \$ 4,485,748 | \$ 385,970 | \$ - | \$ 4,871,718 | 14,426,450 |
| Land improvements | 313,032 | 31,675 | - | 344,707 | 288,829 |
| Other equipment | 717,554 | 155,906 | 135,919 | 737,541 | 856,926 |
| Transportation | | | | | |
| equipment | 598,821 | 122,372 | 102,906 | 618,287 | 346,960 |
| Food service | | | | | |
| equipment | 13,837 | 2,168 | 1,121 | 14,884 | 6,805 |
| Total general | | | | | |
| fixed assets | \$ 6,128,992 | \$ 698,091 | \$ 239,946 | \$ 6,587,137 | \$ 15,989,470 |
| | | | | | |

(5) Retirement Fund Commitments

(a) Teachers' Retirement System of the State of Illinois

The 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 the 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. 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

Notes to Financial Statements

(5) Retirement Fund Commitments (Continued)

by the employer. The active member contribution rate was also 9.4 percent for the years ended June 30, 2011 and June 30, 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 \$965,155 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 \$(905,536) and 23.38 percent \$(904,319) respectively.

The District makes other types of employer contributions directly to TRS:

• 2.2 formula contributions.

Employers contributed 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 \$22,736. Contributions for the years ended June 30, 2011 and June 30, 2010 were \$23,071 and \$22,827 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 in 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 June 30, 2010, the employer contribution was 23.10 and 23.38 percent of salaries paid from federal and special trust funds, respectively. For the year ended June 30, 2012, salaries totaling \$45,500

Notes to Financial Statements

(5) Retirement Fund Commitments (Continued)

were paid from federal and special trust funds that required employer contributions of \$11,334. For the years ended June 30, 2011 and June 30, 2010, required District contributions were \$16,752 and \$15,826, 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 ended June 30, 2012, the District paid \$64,390 to TRS for employer contributions under the ERO program. For the years ended June 30, 2011 and June 30, 2010, the District had no retirements under the ERO and paid \$0 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 \$2,883 to TRS for employer contributions due on salary increases in excess of 6 percent. For the years ended June 30, 2011 and June 30, 2010, the District paid \$0 and \$0 to TRS for employer contributions due on salary increases in excess of 6 percent, respectively.

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 a 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).

Notes to Financial Statements

(5) Retirement Fund Commitments (Continued)

For the year ended June 30, 2012, the District paid \$0 to TRS for sick leave days granted in 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.

• 2.2 Upgrade.

The District had a teacher submit an irrevocable letter of intent to retire at the conclusion of the 2013-14 school year, at which time she would meet the requirements to retire with no ERO penalty to the District. Per the CBA in effect at the time she was scheduled to receive 6% annual increases in creditable earnings each year for her last four years of employment. On May 14, 2012, this teacher submitted a letter to the superintendent and to the Board of Education requesting that the Board pay the balance remaining on her 2.2 upgrade which amounted to \$5,636.32 so that she could retire at the conclusion of the 2011-12 school year, two years earlier than originally planned.

The Board agreed to pay the 2.2 TRS upgrade so long as it did not result in any TRS penalty.

Optional Service Credit.

For the same employee mentioned above, a request of payment for one year of optional service credit for a year of maternity leave in 1979-80, amounting to \$5,186.90 was also requested from the Board of Education. Provided no TRS penalty occurs, the Board approved the payment of the optional service credit at its May 17, 2012 meeting.

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, 2815 West Washington Street, P.O. Box 19253, Springfield, IL 62794-9253. The most current report is also available on the TRS Web site at http://trs.illinois.gov.

Notes to Financial Statements

(5) Retirement Fund Commitments (Continued)

(b) Teacher Health Insurance Security (THIS) Fund

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment 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 insurance 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.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions 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 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 \$34,497, and the District recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2011 and June 30, 2010 were 0.88 and 0.84 percent of pay respectively. State contributions on behalf of District employees were \$34,981 and \$33,059, respectively.

Notes to Financial Statements

(5) Retirement Fund Commitments (Continued)

• Employer contributions to THIS Fund.

The District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.66 percent during the years ended June 30, 2012 and June 30, 2011, and 0.63 percent during the year ended June 30, 2010. For the year ended June 30, 2012, the District paid \$25,872 to the THIS Fund. For the years ended June 30, 2011 and June 30, 2010, the District paid \$26,236 and \$24,794 to the THIS Fund, respectively, which was 100 percent of the required contribution.

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

(c) Illinois Municipal Retirement Fund Pension Plan

Plan Description. The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The 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, your employer 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 contribution rate for calendar year 2011 used by the employer was 9.59 percent of annual covered payroll. The employer annual required contribution rate for calendar year 2011 was 11.77 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. For calendar year ending December 31, 2011, the employer's actual contributions for pension cost for the Regular were \$93,719. Its required contribution for calendar year 2011 was \$115,023.

Notes to Financial Statements

(5) Retirement Fund Commitments (Continued)

Three-Year Trend Information for the Regular Plan

| Calendar Year <u>Ending</u> | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pe Oblig | ension ation |
|-----------------------------------|---------------------------|-------------------------------|-----------------|-----------------|
| 12/31/2011 | \$115,023 | 81% | \$ | - |
| 12/31/2010 | 113,443 | 75% | | |
| 12/31/2009 | 65,608 | 100% | | _ |

The required contribution for 2011 was determined as part of the December 31, 2009 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, included (a) 7.5 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% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of your employer 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 employer 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 73.43 percent funded. The actuarial accrued liability for benefits was \$2,497,273 and the actuarial value of assets was \$1,833,820, resulting in an underfunded actuarial accrued liability (UAAL) of \$663,453. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$977,258 and the ratio of the UAAL to the covered payroll was 68 percent.

The schedule of funding progress, presented as other information 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.

Notes to Financial Statements

(5) Retirement Fund Commitments (Continued)

(d) Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$68,897, the total required contribution for the current fiscal year.

(e) Medicare

All employees, except certificated personnel hired prior to April 1, 1986, are covered under the Basic Hospital Insurance Plan provision of the medicare health insurance program. The District paid \$55,087, the total required contribution for the current fiscal year.

(6) Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

(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.

Notes to Financial Statements

(6) Fund Balance Reporting (Continued)

(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 disbursements 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. Leasing Levy

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

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Transportation, and Municipal Retirement/Social Security 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, Transportation, and Municipal Retirement/-Social Security Funds. At June 30, 2012, expenditures disbursed from federal grants exceeded the revenues received for those specific purposes in the Educational Fund, resulting in no restricted balance.

5. IMRF/Social Security

Cash disbursed and the related cash receipts of these restricted tax levies are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for these purposes, resulting in a restricted fund balance of \$490. For purposes of Regulatory reporting, the Social Security portion of the fund balance, \$236, will be classified as Reserved, and the Municipal Retirement portion of the tax levies, \$254, will be classified as Unreserved.

Notes to Financial Statements

(6) Fund Balance Reporting (Continued)

(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 to 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.

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 \$447,040. This amount is shown as Unreserved in the Educational Fund.

(d) Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's 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 finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

(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, and Working Cash Funds.

Notes to Financial Statements

(6) Fund Balance Reporting (Continued)

(f) Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specific 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) 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 | | | | | | Regulato | ory Basis |
|--|-----------|------------|-----------|----------|-------------------|-------------|-------------------|
| | | | | | | Financial | Financial |
| | Non- | | | | | Statements- | Statements- |
| <u>Fund</u> | spendable | Restricted | Committed | Assigned | <u>Unassigned</u> | Reserved | <u>Unreserved</u> |
| Educational | - | - | 447,040 | - | 3,215,613 | _ | 3,662,653 |
| Operations & | | | | | | | |
| Maintenance | - | - | - | - | 541,465 | - | 541,465 |
| Debt Service | | 140,317 | - | - | - | - | 140,317 |
| Transportation | - | • | - | - | 561,236 | - | 561,236 |
| Municipal | | | | | | | |
| Retirement | - | 490 | - | - | - | 236 | 254 |
| Capital Projects | - | 28,734 | - | • | - | - | 28,734 |
| Working Cash | - | - | - | - | 249,616 | - | 249,616 |
| Tort | - | 107,440 | - | - | - | - | 107,440 |
| Fire Prevention | | | | | | | |
| and Safety | - | 101,253 | - | - | - | - | 101,253 |

(h) 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.

(7) Long-Term Debt

As of June 30, 2012, the District had long-term debt outstanding in the amount of \$8,900,030. The long-term debt is reported in the General Long-Term Debt Group and consists of the following.

Notes to Financial Statements

(7) Long-Term Debt (Continued)

Bonded Indebtedness

Bonded indebtedness current requirements for principal and interest expenditures are payable from future revenues of the Debt Service Fund. The revenues consist principally of property taxes collected by the District and interest earnings. Bonded indebtedness consists of the following:

General Obligation Refunding School Bonds Series 2008

| Original Issue | \$2,810,000 | | | |
|----------------|----------------|--|--|--|
| Issue Date | March 27, 2008 | | | |
| D -4- | 4.000/ | | | |

Rate 4.00%

Interest Date February 1, August 1

| Year ending June 30, | <u>I</u> | <u>Principal</u> | | <u>Interest</u> | | <u>Total</u> | |
|----------------------|----------|------------------|----|-----------------|----|--------------|--|
| 2013 | \$ | 325,000 | \$ | 26,800 | \$ | 351,800 | |
| 2014 | | 345,000 | | 13,800 | | 358,800 | |
| Total | \$ | 670,000 | \$ | 40,600 | \$ | 710,600 | |

General Obligation Refunding School Bonds Series 2010A

| Original Issue | \$1,145,000 |
|----------------|--------------------|
| Issue Date | April 22, 2010 |
| Rate | 2.50% to 3.00% |
| Interest Date | June 1, December 1 |

| Year ending June 30, | <u>Prin</u> | <u>Principal</u> | | <u>Interest</u> | | <u>Total</u> | |
|----------------------|-------------|------------------|----|-----------------|----|--------------|--|
| 2013 | \$ | - | \$ | 32,525 | \$ | 32,525 | |
| 2014 | | - | | 32,525 | | 32,525 | |
| 2015 | 3 | 65,000 | | 27,962 | | 392,962 | |
| 2016 | 3 | 80,000 | | 17,700 | | 397,700 | |
| 2017 | 4 | 00,000 | | 6,000 | | 406,000 | |
| Total | \$ 1,1 | 45,000 | \$ | 116,712 | \$ | 1,261,712 | |
| | | | - | | | | |

Notes to Financial Statements

(7) Long-Term Debt (Continued)

Taxable General Obligation Bonds Series 2010B (Build America Bonds)

| Original Issue | \$7,000,000 |
|----------------|--------------------|
| Issue Date | April 22, 2010 |
| Rate | 4.50% to 6.25% |
| Interest Date | June 1, December 1 |

| Year ending June 30, | Princ | cipal | <u>Interest</u> | Bon | ld America ad Program est Subsidy | | Net Debt <u>Service</u> |
|----------------------|---------|-------|-----------------|------|---|------|----------------------------|
| 2013 | \$ | | \$ 393,583 | \$ | 137,754 | \$ | 255,829 |
| 2014 | | ••• | 393,583 | | 137,754 | | 255,829 |
| 2015 | | _ | 393,583 | | 137,754 | | 255,829 |
| 2016 | | - | 393,583 | | 137,754 | | 255,829 |
| 2017 | | - | 393,583 | | 137,754 | | 255,829 |
| 2018 | 41 | 0,000 | 384,357 | | 134,525 | | 659,832 |
| 2019 | 42. | 5,000 | 364,932 | | 127,726 | | 662,206 |
| 2020 | 44: | 5,000 | 343,607 | | 120,263 | | 668,344 |
| 2021 | 46 | 5,000 | 320,509 | | 112,178 | | 673,331 |
| 2022 | 48: | 5,000 | 295,682 | | 103,489 | | 677,193 |
| 2023 | 50: | 5,000 | 269,069 | | 94,174 | | 679,895 |
| 2024 | 530 | 0,000 | 240,467 | | 84,164 | | 686,303 |
| 2025 | 550 | 0,000 | 209,952 | | 73,483 | | 686,469 |
| 2026 | 580 | 0,000 | 177,312 | | 62,059 | | 695,253 |
| 2027 | 60: | 5,000 | 142,197 | | 49,769 | | 697,428 |
| 2028 | 633 | 5,000 | 104,680 | | 36,638 | | 703,042 |
| 2029 | 66. | 5,000 | 64,531 | | 22,586 | | 706,945 |
| 2030 | 700 | 0,000 | 21,875 | | 7,656_ | | 714,219 |
| Total | \$ 7,00 | 0,000 | \$ 4,907,085 | \$ 1 | 1,717,480 | \$ 1 | 1,907,085 |

The Series 2010B Bonds are Build America bonds with direct payment to the issuer. The interest payments are subsidized throughout the life of this Bond by payments coming from the Federal Government under the ARRA Program. These monies are exempted from OMB 133 Single Audit requirements.

Notes to Financial Statements

(7) Long-Term Debt (Continued)

Lease/Purchase Agreement

The District entered into a lease/purchase agreement with Providence Capital Network, LLC to lease 228 new Lenovo laptop computers and assorted add-ons. The terms of the lease agreement state that the commencement date of the lease is the date of the first required payment, July, 2011.

The amount of the lease is \$116,824, which is recorded as a capital outlay in the Educational Fund, and is to be paid over four annual payments of \$31,794. The District made the initial payment of \$31,794 in the year ended June 30, 2012.

The future lease payment schedule is as follows:

| Fiscal year | | | ¥ | | m . 1 | Purchase |
|-----------------|------------|----------|-----------|---------|--------------|--------------|
| ending June 30, | <u>P</u> 1 | rincipal | <u>l1</u> | nterest | <u>Total</u> | Option Price |
| 2013 | \$ | 26,616 | \$ | 5,178 | \$ 31,794 | \$ 60,458 |
| 2014 | | 28,377 | | 3,417 | 31,794 | 30,739 |
| 2015 | | 30,037 | | 1,757 | 31,794 | - |
| | \$ | 85,030 | \$ | 10,352 | \$ 95,382 | |

In accordance with regulatory requirements, the current year lease payment was transferred from the Educational Fund to the Debt Service Fund and the principal and interest payments are recorded in the Debt Service Fund.

In addition, this lease purchase is required to be transferred to the General Long-Term Debt Account Group which results in an increase to the Educational Fund balance of \$116,824.

Long-term liability activity for the year ended June 30, 2012 was as follows:

| | Balance | | | Balance |
|--------------------------|---------------------------|---------------|--------------------------|---------------------------|
| | <u>7/1/2011</u> | <u>Issued</u> | Retired | <u>6/30/2012</u> |
| Lease/Purchase contract | \$ - | \$ 116,824 | \$ 31,794 | \$ 85,030 |
| General obligation bonds | 9,125,000 \$ 9,125,000 | \$ 116,824 | \$ 310,000 \$ 341,794 | 8,815,000 \$ 8,900,030 |

Notes to Financial Statements

(7) Long-Term Debt (Continued)

Future cash flow requirements of the District for retirement of principal and interest by fiscal year follow:

All Bonds

| Year ending June 30, | <u>Principal</u> | Interest | Build America Bond Program Interest Subsidy | Net Debt <u>Service</u> |
|----------------------|------------------|--------------|---|----------------------------|
| 2013 | \$ 325,000 | \$ 452,908 | \$ 137,754 | \$ 640,154 |
| 2014 | 345,000 | 439,908 | 137,754 | 647,154 |
| 2015 | 365,000 | 421,545 | 137,754 | 648,791 |
| 2016 | 380,000 | 411,283 | 137,754 | 653,529 |
| 2017 | 400,000 | 399,583 | 137,754 | 661,829 |
| 2018 | 410,000 | 384,357 | 134,525 | 659,832 |
| 2019 | 425,000 | 364,932 | 127,726 | 662,206 |
| 2020 | 445,000 | 343,607 | 120,263 | 668,344 |
| 2021 | 465,000 | 320,509 | 112,178 | 673,331 |
| 2022 | 485,000 | 295,682 | 103,489 | 677,193 |
| 2023 | 505,000 | 269,069 | 94,174 | 679,895 |
| 2024 | 530,000 | 240,467 | 84,164 | 686,303 |
| 2025 | 550,000 | 209,952 | 73,483 | 686,469 |
| 2026 | 580,000 | 177,312 | 62,059 | 695,253 |
| 2027 | 605,000 | 142,197 | 49,769 | 697,428 |
| 2028 | 635,000 | 104,680 | 36,638 | 703,042 |
| 2029 | 665,000 | 64,531 | 22,586 | 706,945 |
| 2030 | 700,000 | 21,875 | 7,656 | 714,219 |
| Total | \$ 8,815,000 | \$ 5,064,397 | \$ 1,717,480 | \$ 12,161,917 |

Notes to Financial Statements

(7) Long-Term Debt (Continued)

Total Long-Term Debt

| | | | | Build America | |
|-----|-------------------------------|----------------------------------|-----------------|------------------|----------------|
| | Year ending | | | Bond Program | Net Debt |
| | June 30, | <u>Principal</u> | <u>Interest</u> | Interest Subsidy | <u>Service</u> |
| | 2013 | \$ 351,616 | \$ 458,08 | s6 \$ 137,754 | \$ 671,948 |
| | 2014 | 373,377 | 443,32 | | 678,948 |
| | 2015 | 395,037 | 423,30 | 137,754 | 680,585 |
| | 2016 | 380,000 | 411,28 | 33 137,754 | 653,529 |
| | 2017 | 400,000 | 399,58 | 137,754 | 661,829 |
| | 2018 | 410,000 | 384,35 | 134,525 | 659,832 |
| | 2019 | 425,000 | 364,93 | 2 127,726 | 662,206 |
| | 2020 | 445,000 | 343,60 | 7 120,263 | 668,344 |
| | 2021 | 465,000 | 320,50 | 9 112,178 | 673,331 |
| | 2022 | 485,000 | 295,68 | 103,489 | 677,193 |
| | 2023 | 505,000 | 269,06 | 94,174 | 679,895 |
| | 2024 | 530,000 | 240,46 | 84,164 | 686,303 |
| | 2025 | 550,000 | 209,95 | 73,483 | 686,469 |
| | 2026 | 580,000 | 177,31 | 2 62,059 | 695,253 |
| | 2027 | 605,000 | 142,19 | | 697,428 |
| | 2028 | 635,000 | 104,68 | | 703,042 |
| | 2029 | 665,000 | 64,53 | 22,586 | 706,945 |
| | 2030 | 700,000 | 21,87 | | 714,219 |
| | Total | \$ 8,900,030 | \$ 5,074,74 | \$ 1,717,480 | \$ 12,257,299 |
| (8) | Legal Debt M | argin | | | |
| | 2011 Equalize | d assessed valuation | on | | \$ 177,958,944 |
| | Statutory debt 13.8% of 20 | limitation 11 equalized asses | sed valuation | | \$ 24,558,334 |
| | Less total inde | btedness: | | | |
| | Bonds | | | \$ 8,815,000 | |
| | | rchase Contract | | 85,030 | 8,900,030 |
| | Legal Debt N | Margin | | | \$ 15,658,304 |

Notes to Financial Statements

(9) Interfund Loans

There were no interfund loans made or repaid during the fiscal year ended June 30, 2012.

(10) Interfund Transfers

| From | <u>To</u> | Amount <u>Transferred</u> | Purpose |
|-------------------|-------------------|------------------------------|--|
| Debt Service Fund | Educational Fund | \$ 2,451 | Permanent transfer of interest |
| Educational Fund | Debt Service Fund | \$ 31,794 | To pay principal and interest on capital lease |

(11) Overexpenditure of Budget

The District overexpended its budget in the following funds during the fiscal year ended June 30, 2012.

| <u>Fund</u> | Expenditures | <u>Budget</u> | |
|--------------------------------------|---------------------|---------------|--|
| Educational | \$6,254,468 | \$6,225,426 | |
| Debt Service | \$ 807,713 | \$ 776,128 | |
| Transportation | \$ 614,843 | \$ 602,534 | |
| Municipal Retirement/Social Security | \$ 231,282 | \$ 228,625 | |
| Tort | \$ 149,063 | \$ 112,588 | |

All other funds were operated within the legal confines of their budgets during the fiscal year ended June 30, 2012.

(12) Joint Agreements

The District is a member of Bi-County Special Education Cooperative located at 504 W. 4th Street, Suite B, Sterling, IL 61081. The District pays Bi-County Special Education Cooperative for special education services administered to District students. During the year ended June 30, 2012, the District paid Bi-County Special Education Cooperative \$161,030 for these services.

Notes to Financial Statements

(12) Joint Agreements (Continued)

The District is also a member of Whiteside Area Career Center, along with other area school districts. The Whiteside Area Career Center is located at 1608 5th Avenue, Sterling, IL 61081. The District pays Whiteside Area Career Center for vocational education services administered to District students. During the year ended June 30, 2012, the District paid Whiteside Area Career Center \$34,968 for these services.

The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have any equity interest in these joint agreements. The joint agreements are separately audited and are not included in these financial statements. Financial information about the joint agreements can be obtained by contacting them at the addresses given above.

(13) Other Postemployment Benefits (OPEB)

The District has determined the effects of OPEB are immaterial to the financial statements and therefore has not presented the OPEB liability.

(14) Illinois Unemployment Compensation

The District has elected to become self-insured for unemployment compensation. The District is therefore liable to the State for any payments made to any of its former employees claiming unemployment benefits. No payments were made for the year ended June 30, 2012.

(15) Risk Management

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs. For all insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

(16) 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.

Notes to Financial Statements

(17) Early Childhood Block Grant

The District receives grant funding from West Carroll Community Unit School District No.3 14 for the Early Childhood Block Grant which is a state funded grant. Due to the sever fiscal funding condition of the State of Illinois, West Carroll CUSD No. 314 has not received funding in a timely fashion from the State, but has continued to incur expenditures related to the grant (payroll, benefits, etc.). As a result, West Carroll CUSD No. 314 has billed the member districts, (Eastland and Chadwick-Milledgeville CUSD No. 399) that benefit from the grant for 50% (25% is Eastland's share) of the shortfall from ISBE to offset expenditures incurred by West Carroll (West Carroll absorbs 50% of the shortfall). These "advanced" payments to West Carroll from Eastland were recorded as a loan receivable for the full amount of the advanced payment as Eastland expected to be reimbursed in entirety for the advanced payment once the state started funding the grant to West Carroll. The loan receivable was recorded in account #151 - Intergovernmental Accounts Receivable in the respective funds normally used for Childhood Block Grant. Through mutual agreement, the districts determined that the ratio of the advance payments should be 69% Educational Fund, 1% Operations & Maintenance Fund, and 30% Transportation Fund. The status of the intergovernmental receivable is as follows:

Early Childhood Block Grant

| | 69% | | 1% | | 30% | | | |
|-------------------------------------|-------------|--------------------|-------|--------------|---------|--------------------|--------------|--------------------|
| | Educational | | O & M | | Transp. | | <u>Total</u> | |
| Balance, 6/30/11 9/29/11 Deposit | \$ | 25,472 (25,472) | \$ | 369 (369) | \$ | 11,075 (11,075) | \$ | 36,916 (36,916) |
| Balance, 6/30/12 | \$ | - | \$ | - | \$ | - | \$ | - |

(17) Subsequent Events

Subsequent events are events or transactions that occur after the balance sheet date but before financial statements are issued or are available to be issued. These events and transactions either provide additional evidence about conditions that existed at the date of the balance sheet, including the estimates inherent in the process of preparing financial statements (that is, recognized subsequent events), or provide evidence about conditions that did not exist at the date of the balance sheet but arose after that date (that is, non-recognized subsequent events). The District has evaluated subsequent events through October 11, 2012, which was the date that these financial statements were available for issuance, and determined that there were no significant non-recognized subsequent events through that date, except as noted below:

Notes to Financial Statements

(17) Subsequent Events (Continued)

Bus Lease/Purchase Obligation

The District entered into a five year lease/purchase agreement with Midwest Bus Sales, Inc. for two 2013 71 passenger school buses and one 2014 24 passenger school bus. The District entered into these three leases which became effective in August 1, 2012. The principal amount of the lease is \$220,102. The lease requires annual payments of \$46,929, due August 1 of each consecutive year.

The future lease payments are as follows:

| Fiscal year ending June 30, | <u>Principal</u> | Interest | <u>Total</u> |
|-----------------------------|------------------|-----------|--------------|
| 2013 | \$ 46,697 | \$ 232 | \$ 46,929 |
| 2014 | 41,423 | 5,506 | 46,929 |
| 2015 | 42,683 | 4,246 | 46,929 |
| 2016 | 43,981 | 2,948 | 46,929 |
| 2017 | 45,318 | 1,611 | 46,929 |
| | \$ 220,102 | \$ 14,543 | \$ 234,645 |
| | | | |

This lease/purchase agreement will be accounted for in the Transportation Fund in the financial statements for the year ended June 30, 2013.



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Eastland Community Unit School District No. 308:

We have audited the financial statements of Eastland Community Unit School District No. 308 for the year ended June 30, 2012 and have issued our report thereon dated October 11, 2012. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in the engagement letter dated June 18, 2012, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the cash basis of accounting and regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Our responsibility is also to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. Because an audit is designed to provide reasonable, but not absolute, assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal control of Eastland Community Unit School District No. 308. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Eastland Community Unit School District No. 308's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any other documents that contain the audited financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of Eastland Community Unit School District No. 308.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for selection and use of appropriate accounting policies. The significant accounting policies used by Eastland Community Unit School District No. 308 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 11, 2012.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Internal Control Matters

In planning and performing our audit of the financial statements of Eastland Community Unit School District No. 308 as of and for the year ended June 30, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered Eastland Community Unit School District No. 308's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 Eastland Community Unit School District No. 308's internal control. Accordingly, we do not express an opinion on the effectiveness of the Eastland Community Unit School District No. 308's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified.

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 a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis of accounting and regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We have attached to this letter our summary of comments and recommendations as a result of our procedures.

4

Freeport, Illinois October 11, 2012

Eastland Community Unit School District No. 308 Letter of Comments June 30, 2012

- 1. Correct accounts according to IPAM/AFR need to be used in all cases. For example, insurance was recorded in accounts 20-2371.312 and 20-2371.313; insurance expense in the Operations and Maintenance Fund needs to be in 20-2540.380.
- 2. Title I computer purchases totaling over \$12,000 were budgeted as purchased services. The computers should have been budgeted as non-capitalized equipment if their value is less than the \$2,500 capitalization policy threshold, but more than \$500. If they were less than \$500, they should have been charged to supplies.
- 3. To improve internal controls, the cash handling function should be kept separate from the recording function. We recommend that a custodian take the deposits to the bank and obtain a receipt from the bank to bring back to the bookkeeper. Deposits should also have documentation of the content of the deposit. In a review of a cafeteria sales deposit, we noted no back-up documentation to identify the content of the deposit. The bank had printed the receipt at the bottom of the deposit ticket, which was the only noted verification of the deposit. We recommend that two people should be counting cash (which is currently being done at EES) and put initials on the deposit ticket after review has been made (not currently being done). These procedures should be implemented at all buildings and deposits should be made at least weekly.

4. Activity Funds.

During testing inconsistencies were noted between the buildings when it came to receipt documentation and payment request approval. We recommend the District use a standard form to record funds received (checks and cash) and require the secretary/principal handling those funds to recount and initial the form. We also recommend the District use a standard payment request form that is approved by the building principals.

We want to stress the importance of maintaining supporting documentation for all receipts and disbursements.

Additionally, there is a check written to the Illinois FFA Center for \$910 in February 2011 that was still outstanding as of July 31, 2012. We recommend the District void this check and add it back to the FFA account.

Also, the activity funds contain several accounts which remain dormant as follows:

High School Activity Fund:

- National Honor Society \$63
- Golf \$694
- New Gym \$750
- Weight Room \$27

Junior High Activity Fund:

• ³/₄ BB/Youth Basketball \$43

Elementary Activity Fund:

• Book Fair \$80

Dormant means there has been no activity in these accounts during the fiscal year. The Board should make a determination as to the original purpose for establishing each of these accounts and the need for their continuation. If a decision is made to discontinue the use of an account, the District needs to determine which remaining activity account most closely resembles the original purpose of the closed account and transfer the remaining funds into that account.

| | A | В | O | Q | Ш | L | ပြ | I |
|-----|---|---|--|--|---|---|--|-----------------------------------|
| - | DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY New Provisions in the School Code, Section 17-1 (105 IL) | SUMMARY INFORMATION 17-1 (105 ILCS 5/17-1) | MATION 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 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. | eflects that a "deficit redu: Education (ISBE) within 3 | ıction plan" is required 10 days after accepting | l as calculated below, th. 1 the audit report. This n | Jeficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual E) within 30 days after accepting the audit report. This may require the FY2013 annual budget to be amended to include a "deficit | complete the "deficit redu nnual budget to be amend | ıction plan" in 1ed to include | the annual a "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 the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years. | guidelines and format in t an amount equal to or gı it an original budget/ame | the School District Buc reater than one-third († nded budget with ISBI | iget Form 50-36. A plan 1/3) of the ending fund b E that provides a "deficit | format in the School District Budget Form 50–36. A plan is required when the operating funds listed below result in direct revenues ual 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 udget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years. | rating funds listed below r if the ending fund balance e the shortfall within the n | result in direct is less than i iext three yea | t revenues three times ırs. |
| 4 | | | | | | | | |
| 2 | DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation) | I - Operating Fund: the following calculatic | s Only ກາ) | | | | | |
| မ | | EDUCATIONAL | OPERATIONS & MAINTENANCE | TRANSPORTATION | WORKING CASH | TOTAL | | |
| 7 | Direct Revenues | 6,401,263 | 856,748 | 756,903 | 90,050 | 8,074,964 | | |
| ∞ | Direct Expenditures | 6,254,470 | 780,562 | 614,843 | | 7,649,875 | | |
| ဝ | Difference | 146,793 | 76,186 | 142,060 | 90,09 | 425,089 | | |
| 10 | Fund Balance - June 30, 2012 | 3,662,653 | 541,465 | 561,236 | 249,616 | 5,014,970 | | |
| = | | | | | | | | |
| 12 | | | 0 | יי ייניטניטע עע דעטעני דעטער עע דעטעני | or of a citotho | T (| | |
| 13 | ~~~~ | | בפופ | וויפת - ווס מפווכון ו | Dalailteu - 110 deiltir Feddiciloii piail 18 fequileu. | iniea: | | |
| 14 | | | | | | ,,,,,,,, | | |

Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below.

Any error messages left unresolved below, will be returned to the school district/joint agreement.

- □ Round all entries to the nearest dollar.
 □ 1. The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab.
 □ 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 3. All audit questions on page 2 are answered appropriatly by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations
- 4. All Other accounts and functions labeled "(describe & itemize) are properly noted on the "Itemization 32" tab. 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
 - 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
 - 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- 8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.

Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in RED and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance please explain on the

| Description: | Error Message |
|--|---|
| 1. Cover Page: The Accounting Basis must be Cash or Accrual. | |
| 2. The A-133 related documents must be completed and attached. | |
| What Basis of Accounting is used? | CASH |
| Accounting for late payments (Audit Questionnaire Section D) | OK |
| Are Federal Expenditures greater than \$500,000? | OK |
| Is all A133 information completed and enclosed? | OK |
| Is Budget Deficit Reduction Plan Required? | Congratulations! You have a balanced AFI |
| 3. Page 3: Financial Information must be completed. | |
| Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point. | OK |
| Section D: Check a or b that agrees with the school district type. | OK |
| 4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative. | |
| Fund (10) ED: Cash balances cannot be negative. | OK |
| Fund (20) O&M: Cash balances cannot be negative. | OK |
| Fund (30) DS: Cash balances cannot be negative. | OK |
| Fund (40) TR: Cash balances cannot be negative. | OK |
| Fund (50) MR/SS: Cash balances cannot be negative. | OK |
| Fund (60) CP: Cash balances cannot be negative. | OK |
| Fund (70) WC: Cash balances cannot be negative. | OK |
| Fund (80) Tort: Cash balances cannot be negative. | OK |
| Fund (90) FP&S: Cash balances cannot be negative. | OK |
| 5, Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance. | |
| Fund 10, Cell C13 must = Cell C41. | OK |
| Fund 20, Cell D13 must = Cell D41. | OK |
| Fund 30, Cell E13 must = Cell E41. | OK |
| Fund 40, Cell F13 must = Cell F41. | OK |
| Fund 50, Cell G13 must = Cell G41. | OK |
| Fund 60, Cell H13 must = Cell H41. | OK |
| Fund 70, Cell I13 must = Cell I41. | OK |
| Fund 80, Cell J13 must = Cell J41. | OK |
| Fund 90, Cell K13 must = Cell K41. | OK |
| Agency Fund, Cell L13 must = Cell L41. | OK |
| General Fixed Assets, Cell M23 must = Cell M41. | OK |
| General Long-Term Debt, Cell N23 must = Cell N41. | OK |
| 6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance. | |
| Fund 10, Cells C38+C39 must = Cell C81. | OK |
| Fund 20, Cells D38+D39 must = Cell D81. | OK |
| Fund 30, Cells E38+E39 must = Cell E81 | OK |
| Fund 40, Cells F38+F39 must = Cell F81. | OK |
| Fund 50, Cells G38+G39 must = Cell G81. | OK |
| Fund 60, Cells H38+H39 must = Cell H81. | OK |
| Fund 70, Cells i38+i39 must = Cell I81. | OK |
| Fund 80, Cells J38+J39 must = Cell J81. | OK |
| Fund 90, Cells K38+K39 must = Cell K81. | OK |
| 8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements. | |
| Note: Explain any unreconcilable differences in the Itemization sheet. | |
| Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33). | ERRORI |
| Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells | OK |
| H49). | OK |
| 9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59). | |
| Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49 | OK |
| Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50. | OK |
| Acct 7140 - Haissel of Interest, Cells C20.R20 intost = Acct 6140 Haissel of Interest, Cells C30.R30. Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans | |
| (Cells C74:K74) | |
| | and an amenda |
| 0. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38. | |
| Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25. | OK |
| Unrecented Fund Polonge, Page F. Calle C20:H20 must be 5.0 | OK |
| Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0 | |
| 1. Page 5: "On behalf" payments to the Educational Fund | |
| | OK |

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

| DISTRICT/JOINT AGREEMENT NAME RCDT NUMBER EASTLAND COMMUNITY UNIT SCHOO 08-008-3080-2 | CPA FIRM 9-DIGIT STATE REGISTRATI 6 066-004238 | ON NUMBER |
|--|--|----------------------------|
| ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) MARK D. HANSEN ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip | NAME AND ADDRESS OF AUDIT FIRM BENNING GROUP, LLC 50 W. DOUGLAS STREET, SU | IITE 801 |
| ABBITED OF ABBITED EITHER (CHOCK CHICATE). C. BOX, Only, Oldic, Elp | | nninggroup.com |
| 200 S. SCHOOL STREET | NAME OF AUDIT SUPERVISOR DONALD A. BENNING | |
| LANARK 61046 | | |
| | CPA FIRM TELEPHONE NUMBER 815/235-3157 | FAX NUMBER 815/235-3158 |
| ISBE (either with the audit or under separate cover). Financial Statements including footnotes § .310 (a) Schedule of Expenditures of Federal Awards including | footnotes & 310 (b) | |
| Schedule of Expenditures of Federal Awards including | footnotes § .310 (b) | |
| Independent Auditor's Report § .505 | | |
| Independent Auditor's Report on Compliance and on In an Audit of Financial Statements Performed in Accordance | • | |
| Independent Auditor's Report on Compliance with Req and Internal Control over Compliance in Accordance w | | |
| Schedule of Findings and Questioned Costs § .505 (d |)) | |
| Summary Schedule of Prior Year Audit Findings § .315 | 5 (b) | |
| Corrective Action Plan § .315 (c) | | |
| THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED | TO BE INCLUDED: | |
| Copy of Federal Data Collection Form § .320 (b) | | |

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A-133 SINGLE AUDIT INFORMATION CHECKLIST

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

| GE | ΞN | ER | AL INFORMATION |
|----------------|---|---|--|
| | | 2. | Signed copies of audit opinion letters have been included with audit package submitted to ISBE. All opinion letters use the most current audit language as mandated in SAS 115/SAS 117 and other pronouncements. ALL Single Audit forms within the AFR Excel workbook have been completed, where appropriate. - For those forms that are not applicable, "N/A" or similar language has been indicated. |
| <u> </u> | | 4. | ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA). Programs funded through ARRA are identified separately in SEFA |
| | | 5. | Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA. - Verify or reconcile on reconciliation worksheet. |
| | | 6. | The total value of non-cash COMMODITIES has been included within the AFR on the INDIRECT COSTS page (IND COST INFO 30) on Line 12. It <u>should not</u> be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as COMMODITIES . |
| | | 7. | Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse in Jeffersonville, Indiana. |
| <u>sc</u> | H | EDI | JLE OF EXPENDITURES OF FEDERAL AWARDS |
| Samuel Control | - Constant | 8. | Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs - Program name includes "ARRA - " prefix - Correct ARRA CFDA and ISBE program numbers are listed |
| | | 9. | All prior year's projects are included and reconciled to final FRIS report amounts. Including reciept/revenue and expenditure/disbursement amounts. |
| | | 10. | All current year's projects are included and reconciled to most recent FRIS report filed. - Including revenue and expenditure/disbursement amounts. |
| |] | 11. | Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs. |
| | - Special of the second | 12, | Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received): Project year runs from October 1 to September 30, so projects will cross fiscal year; This means that audited year revenues will include funds from both the prior year and current year projects. |
| | framewhensishers i immerkemmekemmekemmekemmekemmekemmekemme | 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. | Each CNP project should be reported on separate line (one line per project year per program). Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year. Exceptions should result in a finding with Questioned Costs. The total value of COMMODITIES has been reported on the SEFA (CFDA 10.555). - The value is determined from the following, with each item on a separate line: *Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site) Total commodities: A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated Verify Non-Cash Commodities amount on ISBE web site: http://www.isbe.net/business.htm. *Non-Cash Commodities: Commodities information for non-cash items received through Other Food Services Districts should track separately through year; no specific report available from ISBE Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: http://www.isbe.net/business.htm. *Department of Defense Fresh Fruits and Vegetables (District should track through year) - The two commodity programs should be reported on separate lines on the SEFA. Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site: http://www.isbe.net/business.htm. *Amounts verified for Fresh Fruits and Vegetables cash grant program (ISBE code 4240) CFDA number: 10.582 **TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals). Obligations and Encumbrances are included where appropriate. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have not been included on the SEFA. All programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA. NOTES TO THE SEFA within the AFR Excel workbook (SEFA-2) have been completed. Inclu |
| su | M۸ | MAI | RY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN |
| | | 28. 29. 30. | Audit opinions expressed in opinion letters match opinions reported in Summary. All Summary of Auditor Results questions have been answered. All tested programs are listed. Correct testing threshold has been entered. (OMB A-133, §520) |
| F;- | .2 | | have been filled out completely and correctly (if none, mark "N/A"), |
| <u>FIII</u> | | | |
| | | 32. 33. 34. | Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet). Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program). Questioned Costs have been calculated where there are questioned costs. |
| | | 37. | Questioned Costs are separated by project year <u>and</u> by program. Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand . - Should be based on actual amount of interest earned |
| Control |) S | 38, | - Should be based on actual amount of interest earned - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding A CORRECTIVE ACTION PLAN has been completed for each finding Including Finding number, action plan details, projected date of completion, name and title of contact person |

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

| Account Summary 7-8, Line 7 | Account 4000 | \$ | 461,072 |
|--|--|---|---|
| Flow-through Federal Revenues Revenues 9-14, Line 112 | Account 2200 | | 51. 174. 1955 (1.11) 24. 11. 11. 11. 11. 11. 11. 11. 11. 11. 1 |
| Value of Commodities Indirect Cost Info 30, Line 11 | | | 35,645 |
| Less: Medicaid Fee-for-Service Revenues 9-14, Line 269 | Account 4992 | | (14,325) |
| AFR TOTAL FEDERAL REVENUES: | | \$ | 482,392 |
| ADJUSTMENTS TO AFR FEDERAL REVEN | UE AMOUNTS: | | |
| Reason for Adjustment: | | | |
| | | E note that they paid not bed not need their need to need their need to need their need to need to need their need to need | (a terr, the coup year and the terr terr, the coup and the terr terr, the coup and the terr terr, the coup and terr terr, the coup and terr terr, the terr, |
| | 200 v.v. see see op sig see see 100 v.v. to 200 v.v. t | * 000 400 000 000 000 000 000 000 000 00 | - man can man nigh san nigh ban man bap ban man bap ban man ban ban ban ban ban ban ban ban ban b |
| | 100 MI | * 100; M1, M2, M2, M3, M3, M4, M4, M4, M4, M4, M4, M4, M4, M4, M4 | . HI W W W W W W W W W W W W W W W W |
| ADJUSTED AFR FEDERAL REVENUES | | \$ | 482,392 |
| Total Current Year Federal Revenues Re Federal Revenues | ported on SEFA: Column D | | |
| Adjustments to SEFA Federal Revenue | es: | | |
| Reason for Adjustment: | | | |
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| | | * 100, 100, 100, 100, 100, 100, 100, 100 | |
| | | 3 das for das das lanc was der das cass cass cass cass cass cass cass | is the first time and |
| ADJUSTED SEFA FEI | DERAL REVENUE: | \$ | - |
| | DIFFERENCE: | \$ | 482,392 |

EASTLAND COMMUNITY UNIT SCHOOL DISTRICT NO. 308 08-008-3080-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2012

| | | ISBE Project# | Receipts// | Receipts/Revenues | Expenditure/Disbursements ⁴ | isbursements ⁴ | | abbourgements in the desired contract of the c | |
|---------------------------------------|---------------------|----------------|----------------|---|---|---|---|--|--|
| Federal Grantor/Pass-Through Grantor/ | CFDA | (1st 8 digits) | Year | Year | Year | Year | Obligations/ | Final | Budget |
| Program or Cluster Title and | Number ² | or Contract #3 | 7/1/10-6/30/11 | 7/1/11-6/30/12 | 7/1/10-6/30/11 | 7/1/11-6/30/12 | Encumb. | Status | l |
| Major Frogram Designation | € | (9) | (2) | (D) | (E) | (F) | (9) | (H) | 8 |
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• (M) Program was audited as a major program as defined by OMB Circular A-133.

The accompanying notes are an integral part of this schedule.

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

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) Year Ending June 30, 2012

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of [Entity #XYZ] and is presented on the [Identify Basis of Accounting]. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the [General-Purpose or Basic] financial statements.

Note 2: Subrecipients⁶

Of the federal expenditures presented in the schedule, [Entity #XYZ] provided federal awards to subrecipients as follows:

| | Federal | Amount Provided to |
|---------------------------------|-------------|--|
| Program Title/Subrecipient Name | CFDA Number | Subrecipients |
| | | |
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⁵ This note is included to meet the Circular A-133 requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2012

| SECTION I - SUMMARY OF AUDITOR'S RESULTS | | | | |
|--|--|--------------------------|------------------------------------|--|
| FINANCIAL STATEMENTS | | | | |
| Type of auditor's report issued: | | | | |
| | (Unqualified, Qualified, Adverse, Disclaimer) | | | |
| INTERNAL CONTROL OVER FINANC | CIAL REPORTING: | | | |
| Material weakness(es) identified? | | YES | NO | |
| Significant Deficiency(s) identified th be material weakness(es) | at are not considered to | YES | None Reported | |
| Noncompliance material to financial | statements noted? | YES | NO | |
| FEDERAL AWARDS | | | | |
| INTERNAL CONTROL OVER MAJOR | PROGRAMS: | | | |
| Material weakness(es) identified? | | YES | NO | |
| Significant Deficiency(s) identified the be material weakness(es) | at are not considered to | YES | None Reported | |
| Type of auditor's report issued on com | pliance for major programs: | (Unqualified, Qualified, | Adverse, Disclaimer ⁷) | |
| Any audit findings disclosed that are re | guired to be reported in | | | |
| accordance with Circular A-133, § .510(a)? | | YES | NO | |
| IDENTIFICATION OF MAJOR PROGE | RAMS: ⁸ | | | |
| CFDA NUMBER(S)9 | NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰ | | | |
| | | | | |
| | | | | |
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| | | | | |
| Dollar threshold used to distinguish bet | ween Type A and Type B programs: | | | |
| Auditee qualified as low-risk auditee? | | YES | NO | |

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

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

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

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

EASTLAND COMMUNITY UNIT SCHOOL DISTRICT NO. 308 08-008-3080-26 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

HEDULE OF FINDINGS AND QUESTIONED CO Year Ending June 30, 2012

| 8. Recommendation | |
|---|--|
| 4. Condition 5. Context12 6. Effect 7. Cause 8. Recommendation | |
| 5. Context12 6. Effect 7. Cause 8. Recommendation | tericitic anticinitario del monte anno en manore anno en manore anno en manore anno en manore en manore en man |
| 6. Effect 7. Cause 8. Recommendation | |
| 7. Cause 8. Recommendation | |
| 7. Cause 8. Recommendation 9. Management's response ¹³ | |
| | 100-000-000-000-000-000-000-000-000-000 |
| 9. Management's response ¹³ | |
| | |
| For ISBE Review Date: Resolution Criteria Code Number Initials: Disposition of Questioned Coats Code Letter | |

¹¹ A suggested format for assigning reference numbers is to use the last two digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2003 would be assigned a reference number of 02-01, 02-02, etc.

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

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

EASTLAND COMMUNITY UNIT SCHOOL DISTRICT NO. 308 08-008-3080-26 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2012

| | SECTION III - FEI | DERAL AWARD FINDINGS | S AND QUESTIONE | D COSTS |
|--|--|---|---|--|
| 1. FINDING NUMBER: ¹⁴ | | 2. THIS FINDING IS: | New New | Repeat from Prior year? Year originally reported? |
| 3. Federal Program Name and | Year: | | | |
| 4. Project No.: | | | 5. CFDA No.: | |
| 6. Passed Through: 7. Federal Agency: | | | | |
| 8. Criteria or specific requirem | ent (including statu | utory, regulatory, or other cit | ation) | |
| | | | | |
| 9. Condition ¹⁵ | | | | |
| 10. Questioned Costs ¹⁶ | ssammen de a a a mente de com la mente de a a com en en | umana ana an-sandan dina makan makan makan kana ana ana ana ana ana ana ana an | | атартина в серейникова в напринення в на |
| 11. Context ¹⁷ | | ainennainna mailtean eeronnaan eeronnaan eeronnaan eeronnaa talaan eeronnaa talaan eeronnaa talaan eeronnaa ta | ne takan ukan mutu kan di kan kan mutu mutu mutu mutu mutu mutu mutu mut | |
| 12. Effect | | | | |
| 13. Cause | | | | |
| 14. Recommendation | 1804 Marian (1804 - 1804 - 1804 - 1804 - 1804 - 1804 - 1804 - 1804 - 1804 - 1804 - 1804 - 1804 - 1804 - 1804 - | uan kanana-andraharan diri kumum terdeka karantaran engelek kanana kanana kanana kanana karanan kanana kanana k | registrates permitten and annual state of the | |
| 15. Management's response ¹⁸ | | | | |
| For ISBE Review Date: nitials: | | Resolution Criteria Code Nur Disposition of Questioned Co | | |

¹⁴ See footnote 11.

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

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

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

¹⁷ See footnote 12.

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

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EASTLAND COMMUNITY UNIT SCHOOL DISTRICT NO. 308 08-008-3080-26

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹ Year Ending June 30, 2012

| Finding Number | Condition | Current Status ²⁰ |
|----------------|-----------|------------------------------|
| I manig warmer | <u> </u> | |

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

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

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

²⁰ Current Status should include one of the following:

[·] A statement that corrective action was taken

[·] A description of any partial or planned corrective action

An explanation if the corrective action taken was significantly different from that previously reported
or in the management decision received from the pass-through entity.

EASTLAND COMMUNITY UNIT SCHOOL DISTRICT NO. 308 08-008-3080-26 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS 21 Year Ending June 30, 2012

| Corrective Action Plan | |
|---------------------------------|---|
| Finding No.: | ~~ |
| Condition: | |
| | |
| | |
| Plan: | |
| | |
| | |
| | |
| Anticipated Date of Completion: | |
| Name of Contact Person: | [person responsible for implementation] |
| Management Response: | [if applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believes that corrective action is unnecessary.] |
| | |

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