

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

School District
Joint Agreement

School District/Joint Agreement Number:

CASH
 ACCRUAL

Name of Auditing Firm:

County Name:

Name of Audit Manager:

Name of School District/Joint Agreement:

Address:

Address:

City: State: Zip Code:

City:

Submit electronic AFR directly to ISBE

Phone Number: Fax Number:

Email Address:

IL. License Number: Expiration Date:

Zip Code:

0

Email Address:

Annual Financial Report

Type of Auditor's Report Issued:

Qualified Unqualified
Adverse
Disclaimer

YES NO Are Federal expenditures greater than \$500,000?
 YES NO Is all A-133 Single Audit Information completed and attached?
YES NO Were any financial statement or federal awards findings issued?

ISBE Use Only

Reviewed by District Superintendent/Administrator

Reviewed by Township Treasurer (Cook County only)
Name of Township:

Reviewed by Regional Superintendent/Cook ISC

District Superintendent/Administrator Name (Type or Print):

Township Treasure W n BT /TT0 1 Tf 0 5.88 -5.88 0 66.8 559.7356 Tm ((T) ET Q BT /TT0 1 Tf 0 5.88 -5.88 0 66.8 561.6937 Tm (cells)Tj ET q 81.08 87.16 6.6 285.8 re W n BT /TT0 1 Tf 0 5.88 -5.88

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire	Aud Quest	<u>2</u>
Comments Applicable to the Auditor's Questionnaire	Aud Quest	<u>2</u>
Financial Profile Information	FP Info	<u>3</u>
Estimated Financial Profile Summary	Financial Profile	<u>4</u>
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	<u>5 - 6</u>
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	<u>7 - 8</u>
Statements of Revenues Received/Revenues (All Funds).....	Revenues	<u>9 - 14</u>
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	<u>15 - 22</u>
Supplementary Schedules		
Federal Stimulus - American Recovery and Reinvestment Act (ARRA) Schedule.....	ARRA Sched	<u>23</u>
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	<u>24</u>
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	<u>25</u>
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	<u>26</u>
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	<u>27</u>
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	<u>28 - 29</u>
Estimated Indirect Cost Rate for Federal Programs (Section I, Section II)	ICR Computation	<u>30</u>
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	<u>31</u>
Administrative Cost Worksheet	AC	<u>32</u>
Itemization Schedule	ITEMIZATION	<u>33</u>
Reference Page	REF	<u>34</u>
Notes, Opinion Letters, etc.....	Opinion-Notes	<u>35</u>
Deficit Reduction Calculation.....	Deficit AFR Sum Calc	<u>36</u>
Audit Checklist/Balancing Schedule	AUDITCHECK	<u>-</u>
A-133 Single Audit Section		
Annual Federal Compliance Report.....	A-133 Cover - CAP	<u>37 - 46</u>

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

AUDITOR -5.8-19-8]t to

the box on the left, and attach the appropriate findings/comments.

PART A - FINDINGS

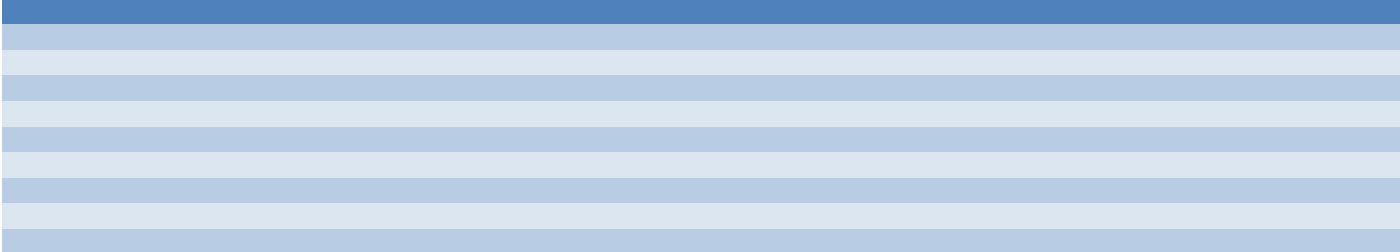
1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
2. One or more custodians of funds failed to comply with the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

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

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

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

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





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A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q
1	ESTIMATED FINANCIAL PROFILE SUMMARY														
2	(Go to the following website for reference to the Financial Profile)														
3	www.isbe.net/sfms/p/profile.htm														
4															
5															
6															
7	District Name:	Township High School District 211													
8	District Code:	05-016-2110-17													
9	County Name:	Cook													
10															
11	1. Fund Balance to Revenue Ratio:														
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	Total	Ratio	Score										
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	155,051,558.00	0.692	Weight	0.35									
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	224,016,733.00		Value	1.40									
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		0.00												
16	2. Expenditures to Revenue Ratio:														
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	Total	Ratio	Score										
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	210,243,869.00	0.939	Adjustment	0									
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	224,016,733.00		Weight	0.35									
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		0.00		Value	1.40									
21	Possible Adjustment:														
22															
23	3. Days Cash on Hand:														
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	Total	Days	Score										
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	154,915,880.00	265.26	Weight	0.10									
26			584,010.75		Value	0.40									
27	4. Percent of Short-Term Borrowing Maximum Remaining:														
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	Total	Percent	Score										
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	0.00	100.00	Weight	0.10									
30			164,316,015.05		Value	0.40									
31	5. Percent of Long-Term Debt Margin Remaining:														
32	Long-Term Debt Outstanding (P3, Cell H37)		Total	Percent	Score										
33	Total Long-Term Debt Allowed (P3, Cell H31)		24,985,143.00	95.21	Weight	0.10									
34			522,058,479.96		Value	0.40									
35														Total Profile Score:	4.00 *
36															
37	Estimated 2014 Financial Profile Designation: <u>RECOGNITION</u>														
38															
39															
40															
41															

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

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

1	A	B	L	M	N
2	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		1,523,361		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		1,523,361		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,456,291	
17	Building & Building Improvements	230			
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250			
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			
22	Amount to be Provided for Payment on Long-Term Debt	350			
23	Total Capital Assets				
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities				
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			
37	Total Long-Term Liabilities				
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets				
41	Total Liabilities and Fund Balance				

608,658
(608,658)
9,977,547
105,356,711
115,334,258

0	0	0	1,200,000	0
0	0	2,350,000	(1,200,000)	0
1,014,097	28,912	(2,455,020)	(330,646)	0
7,142,866	5,961,173	203,005	13,797,284	
8,156,963	5,990,085	(2,252,015)	13,466,638	0

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2013

	A	B
1		
2	Description	Acct #
3	RECEIPTS/REVENUES	
4	Local Sources	1000
5	Flow-Through Receipts/Revenues from One District to Another District	2000
6	State Sources	3000
7	Federal Sources	4000
8	Total Direct Receipts/Revenues	
9	Receipts/Revenues for "On Behalf" Payments ²	3998
10	Total Receipts/Revenues	
11	DISBURSEMENTS/EXPENDITURES	
12	Instruction	1000
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BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2013

1	A	B
2	Description	Acct #
49	Transfer Among Funds	8130
50	Transfer of Interest	8140
51	Transfer from Capital Project Fund to O&M Fund	8150
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170
54	Taxes Pledged to Pay Principal on Capital Leases	8410
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440
58	Taxes Pledged to Pay Interest on Capital Leases	8510
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740
70	Taxes Transferred to Pay for Capital Projects	
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STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Sa Pr Pr
3											
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**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2013**

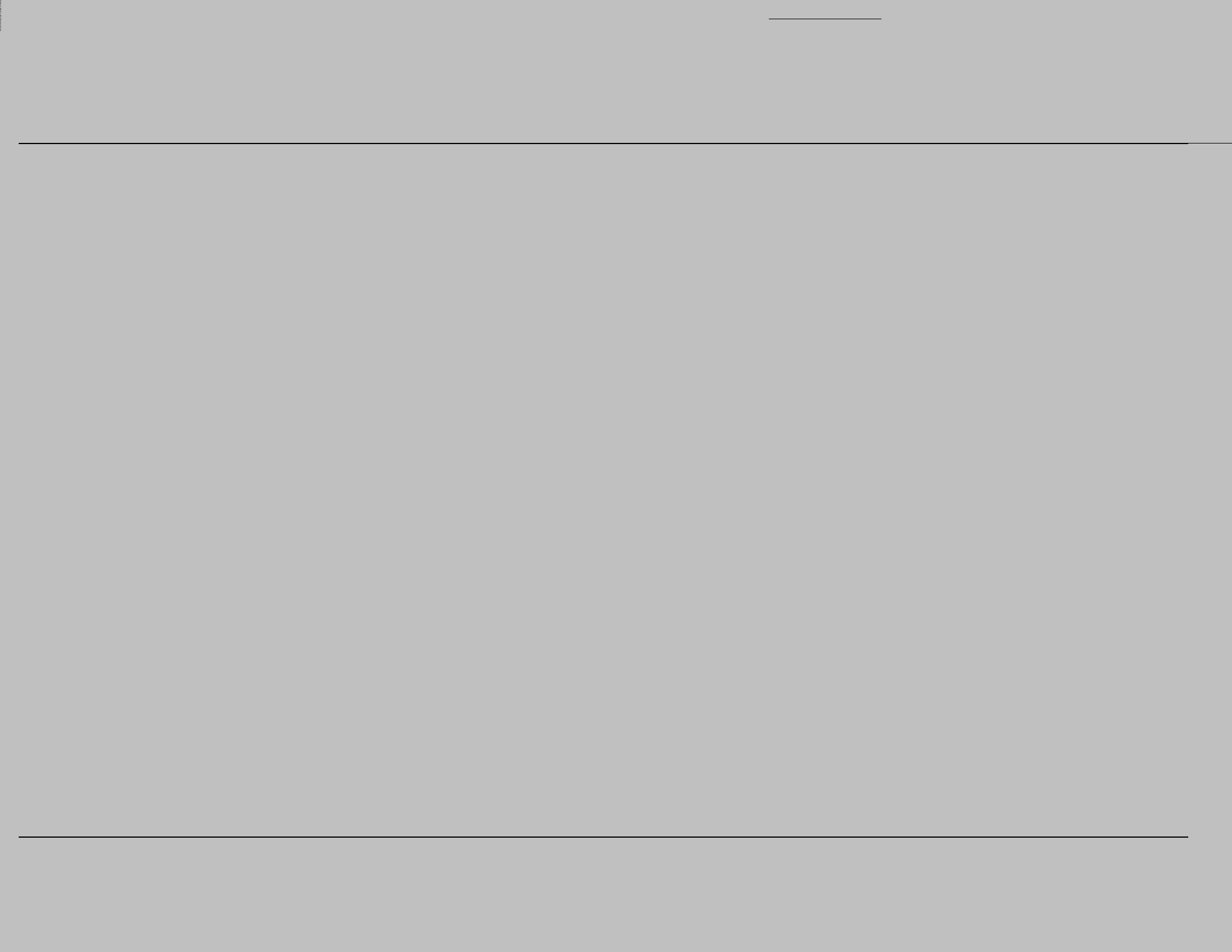
1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
53												
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**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2013**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget



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

	A	B	C	D	E	F	G	H	I	J	K	L
1			---RECEIPTS---									
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2012		0									
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	0									0
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	0									0
12	ARRA - IDEA Part B Flow Through	4857	0									0
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	Total ARRA Programs		0	0	0	0	0	0	0	0		0
35	Ending Balance June 30, 2013		0									

- 37
- 38 **1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23**
- 39 **used for the following non-allowable purposes:**
- 40 Payments of maintenance costs;
- 41 Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public
- 42 Purchase or upgrade of vehicles;
- 43 Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;
- 44 Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special
- 45 education and related services to children with disabilities as authorized by the IDEA Act.
- 46 School modernization, renovation, or repair that is inconsistent with State Law.
- 47
- 48 **2. If any above boxes are checked provide the total amount**
- 49 **of questioned costs and provide an explanation below:**
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- 51
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	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received	Taxes Received	Taxes Received	Total Estimated Taxes	Estimated Taxes Due
3		7-1-12 Thru 6-30-13	(from the 2012 Levy)	(from 2011 & Prior	(from the 2012 Levy)	(from the 2012 Levy)
4		Levies) *		Levies)		
5				(Column B - C)		(Column E - C)
6	Educational	152,454,236	81,225,757	71,228,479	158,480,815	77,255,058
7	Operations & Maintenance	26,862,231	14,310,687	12,551,544	27,921,801	13,611,114
8	Debt Services **	5,403,829	2,850,503	2,553,326	5,561,660	2,711,157
9	Transportation	6,681,038	3,536,950	3,144,088	6,900,998	3,364,048
10	Municipal Retirement	4,395,511	2,342,454	2,053,057	4,570,398	2,227,944
11	Capital Improvements	0		0		0
12	Working Cash	819,485	884,238	(64,753)	1,725,250	841,012
13	Tort Immunity	0		0		0
14	Fire Prevention & Safety	0		0		0
15	Leasing Levy	0		0		0
16	Special Education	0		0		0
17	Area Vocational Construction	0		0		0
18	Social Security/Medicare Only	4,395,511	2,342,454	2,053,057	4,570,398	2,227,944
19	Summer School	0		0		0
20	Other (Describe & Itemize)	0		0		0
21	Totals	201,011,841	107,493,043	93,518,798	209,731,320	102,238,277
22	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis. ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

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

	A	B	C	D	E	F	G	H	I	J	K
1											
2					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3											
4											
5					10, 20, 40 or 50-1100						
6	Earnings on Investments				10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees				10-1970						113,513
8	School Facility Occupation Tax Proceeds				30 or 60-1983						
9	Driver Education				10 or 20-3370						219,531
10					--						
11					10, 20, 40 or 60-7200						
12	Total Receipts					0	0	0	0		333,044
13											
14					10 or 50-1000						333,044
15					20 or 60-2530						
16					10, 20, 40-2360-2370						
17	DEBT SERVICE										
18					30-5200						
19					30-5300						
20					30-5400						
21	Total Debt Services									0	
22					--						
23	Total Disbursements					0	0	0	0		333,044
24	Ending Cash Basis Fund Balance as of June 30, 2012					0	0	0	0		0
25	Reserved Fund Balance				714						
26	Unreserved Fund Balance				730	0	0	0	0		0
27											

28 SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a

30 **Yes No** Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?
 31 If yes, list in the aggregate the following: Total Claims Payments:
 32 Total Reserve Remaining:

33 Using the following categories, list all other Tort Immunity expenditures not
 34 included in line 30 above. Include the total dollar amount for each category.

- 35 **Expenditures:**
- 36 Workers' Compensation Act and/or Workers' Occupational Disease Act
 - 37 Unemployment Insurance Act
 - 38 Insurance (Regular or Self-Insurance)
 - 39 Risk Management and Claims Service
 - 40 Judgments/Settlements
 - 41
 - 42 Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)
 - 43 Legal Services
 - 44 Principal and Interest on Tort Bonds

46 line 30 ab29955196179e the(Descri Tm& Itemize1.4 tab "Itemizease 32"Principa67gory.
 47 line 30 ab2398.5195nclu the(Descri Tm& Itemize1.4 tab "Itemizease 32"Principa67gory.Eduncsuranc,76, pecsuranc,7SupTorts.68. Tort Bo Relanclud Loss 5ev 0 ion
 48 Roryceaseinci14.44 5.16 2.94 060.96agedo(Describeaseinci--5.057nar.906gedo(Cash Basis.4bm (BcfupaspalbTJ Ju1.91,Td 12incipal and InterRECEIPTS:incipal 3.906geterDISBURSEMENS:inciA)Tj 0 10.10CAad InterDebt. Tort Bo -.7999 41.4 Long-Term DebtTT0 1 0.59 gerv 217979e27979e0.163.209@21.0 5.36



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A

B

C

D

E

REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (*Public Act 97-0357*)

Fiscal Year Ending June 30, 2013

1

2

3

5

6

7

8

Check if the schedule is not applicable.

9

Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget

10

Service or Function (*Check all that apply*)

11

Curriculum Planning

12

Custodial Services

13

Educational Shared Programs

14

Employee Benefits

15

Energy Purchasing

16

Food Services

17

Grant Writing

18

Grounds Maintenance Services

19

Insurance

20

Investment Pools

21

Legal Services

22

Maintenance Services

23

Personnel Recruitment

24

Professional Development

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Shared Personnel

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Special Education Cooperatives

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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.
		Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)

X

X

X

Secondary School Cooperative Risk Management Program

X

X

X

Northwest Suburban Special Education Organization

11

I

526,400
918,866
0
361,182
166,280
0
0
972,728
3%

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

Type Below.

1. Page 5, Line 12, Column C - Flex Plan Deposit
2. Page 10, Line 74, Column C - Vending \$332,430 - SWEET Lunches \$30,234 - Catering \$131,514
3. Page 10, Line 81, Column C - Lost ID's & Keys \$26,635 - PE Uniforms & Locks \$78,160 - AP Testing \$458,810 - Misc Lost & Replaced \$9,080
4. Page 10, Line 81, Column D - Parking Fees
5. Page 10, Line 92, Column C - Lost Textbooks
6. Page 11, Line 107 Column C - Special Ed Transition Industries \$24,840 - Discovery Benefit Forfeitures \$25,731 - Recycling \$7,771
- Teacher Stipends \$3,454 - Misc Receipts \$17,958
7. Page 11, Line 107, Column D - Recycling \$13,643 - Impact Fees \$71,423 - PHS VIP \$25,000 - Misc Receipts \$1,499
8. Page 11, Line 107, Column F - Recycling \$3,108 - Misc Receipts \$1,080
9. Page 12, Line 171, Column C - Library Grant \$18,552
10. Page 12, Line 171, Column D - IL Commerce & Economic Opportunity Grant \$2,342 - IL Public Sector Energy Efficiency Grant \$64,216
11. Page 13, Line 227, Column C - CTE Perkins Title IIC Secondary Improvement \$265,942
12. Page 14, Line 271, Column C - DRS Step Program \$60,404 - USDA Food Commodities \$155,500
13. Page 15, Line 40, Function 2190 - Pupil Supervision Expenses
14. Page 16, Line 72, Function 2900 - Title I Expenses for Homeless Student Assistance and Supplemental Educational Expenses
15. Page 18, Line 164, Function 5400 - Bond & Interest Payment Fees
16. Page 19, Line 230, Column D - Benefits for Pupil Supervisors

Additional Information

Audit Checklist, Question 2 - Accounting for late payments

The answer is false due to the date used to accrue mandated categorical payments of 8/31/2013. See Audit Questionnaire, Part D, Line 23.

The calculation formula for Audit Checklist, Question 2, Accounting for late payments was not updated for 6-30-13. The formula references 12/31/12 instead of 12/31/13.