

Due to ROE on October 15th
 Due to ISBE on November 16th
 SD/JA09

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, 2009

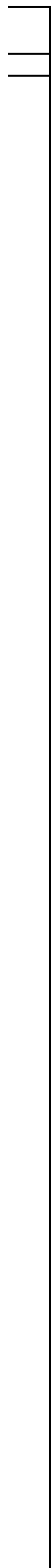
School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p>		<p align="center"><u>Accounting Basis:</u></p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
School District/Joint Agreement Number: 14-016-2110-17				Name of Auditing Firm: Miller Cooper & Co., Ltd.	
County Name: Cook				Name of Audit Supervisor: Andrew L. Mace	
Name of School District/Joint Agreement: Township High School District 211				Address: 1751 Lake Cook Road	
Address: 1750 S. Roselle		<p align="center"><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: www.isbe.net/sfms/afr/afr.htm</p>		City: Deerfield State: Illinois Zip Code: 60015	
City: Palatine				Phone Number: 847 205-5000 Fax Number: 847 205-1400	
Email Address: ckontney@d211.org				IL Registration Number: 060-001571	
Zip Code: 60067				Email Address: amace@millercooper.com	
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center"><u>A-133 Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any findings issued?</p>			
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent	
District Superintendent/Administrator Name (Type or Print): David Torres		Township Treasurer Name (type or print):		Regional Superintendent Name (Type or Print):	
Email Address: dtorres@d211.org		Email Address:		Email Address:	
Telephone: _____ Fax Number: _____		Telephone: _____ Fax Number: _____		Telephone: _____ Fax Number: _____	
Signature & Date:		Signature & Date:		Signature & Date:	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (06/09)
 Revised 7/13/09

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A B C D E F G H I J K L M N O P Q R

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ESTIMATED FINANCIAL PROFILE SUMMARY
(Go to the following web site for reference to the Financial Profile)

District Name: Township High School District 211
District Code: 14-016-2110-17
County Name: Cook

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, L65)	Funds 10, 20, 40, 70 + (50 if negative)	106,008,916.00	0.519	Weight	0.35
Total Sum of Direct Revenues (P7, L8)	Funds 10, 20, 40, & 70	204,350,900.00		Value	1.40 **
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, L17)	Funds 10, 20 & 40	190,856,938.00	0.934		

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		133,433,192	25,041,911	6,321,573	5,754,872	4,045,968	0	4,186,532	0	0
6	Leasing Purposes Levy ⁸	1130	(26,851)	0							
7	Special Education Purposes Levy	1140	(23,487)	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					4,045,968				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		133,382,854	25,041,911	6,321,573	5,754,872	8,091,936	0	4,186,532	0	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	0	2,743,140	0	0	300,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		0	2,743,140	0	0	300,000	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	500								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	1,043,772								
25	Summer Sch - Tuition from Other Districts (In State)	1322	20,824								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	298,297								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	183,132								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		1,546,525								
41	TRANSPORTATION FEES										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				99,077					
43	Regular - Transp Fees from Other Districts (In State)	1412				18,761					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				42,748					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				67,831					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009

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
149	TRANSPORTATION										
150	Transportation - Regular/Vocational	3500	0	0		294,663	0				
151	Transportation - Special Education	3510	0	0		2,212,746	0				
152	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
153	Total Transportation		0	0		2,507,409	0				
154	Learning Improvement - Change Grants	3610	0								
155	Scientific Literacy	3660	0	0		0	0				
156	Truant Alternative/Optional Education	3695	0			0	0				
157	Early Childhood - Block Grant	3705	0	0		0	0				
158	Reading Improvement Block Grant	3715	0			0	0				
159	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
160	Continued Reading Improvement Block Grant	3725	0			0	0				
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	442,535	0	0	0	0	0			0
165	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Construction	3920		0				0			
169	School Infrastructure - Maintenance	3925		0							0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	266,469	9,720	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		5,135,207	9,720	0	2,507,409	0	0	0	0	0
172	Total Receipts from State Sources	3000	9,161,774	9,720	0	2,507,409	0	0	0	0	0
173	UNRESTRICTED GR10(Eogn1.2799 41.16 Tm [Chi]12(l)12(d)-1(Care Com)11(m)11(odi)12(t)-14(y)25(l)-14(S)-12(F)-7(S)-12(13-A)-12(dul)12(94Tc 0 TwE(F)-7(S)(r)1(ogram)TJ 33.458 0 Td (4220)TJ -0.0024 TcE)-157)-13(d)TJ9V Tc 0 Tw 0 6.7176 -6.72 0 572.52 302.04 Tm (746.72 0gn1.279										
174											
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177			0	0	0	0	0	0	0	0	0
178											
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183			0	0		0	0	0			0
184											
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural & Low Income Schools	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up	4200	0				0				
193	National School Lunch Program	4210	681,827				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	124,974				0				
196	Summer Food Service Admin/Program	4225	0				0				
197	Child Care Commodity/SFS 13-Adult Day Care	4226	0				0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009**



**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2009**

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
252	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
253	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
254	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
255	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
256	Other ARRA Funds XI	4880	0	0	0	0	0	0		0	0
257	Total Stimulus Programs		1,190,373	0	0	0	0	0		0	0
258	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
259	Emergency Immigrant Assistance	4905	11,591			0	0				
260	Title III - English Language Acquisition	4909	83,740			0	0				
261	Learn & Serve America	4910	0			0	0				
262	McKinney Education for Homeless Children	4920	0	0		0	0				
263	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
264	Title II - Teacher Quality	4932	217,739	0		0	0				
265	Federal Charter Schools	4960	0	0		0	0				
266	Medicaid Matching Funds - Administrative Outreach	4991	269,906	0		0	0				
267	Medicaid Matching Funds - Fee-for-Service Program	4992	80,893	0		0	0				
268	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	289,183	0		0	0	0			0
269	Total Restricted Grants-In-Aid Received from the Fedederal Govt Thru the State		5,442,898	0		0	0	0		0	0
270	Total Receipts/Revenues from Federal Sources	4000	5,442,898	0	0	0	0	0	0	0	0
271	Total Direct Receipts/Revenues		160,918,171	28,757,386	6,712,342	8,622,088	8,498,777	25,502	6,053,255	0	27,982

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009

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335832	(50)Tj 6428726.87 0.72 9.05 1.12 f 472.26 T* 238629100.72 (6743246) T* 4628600725212834552 504228) e 98.72 12.84 0.72 15.12 re fn 4(5)Tj T* (50)Tj 0 -1TD (5)Tj 50

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2009**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
325	Other Interest or Short-Term Debt	5150						0			0	0
326	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
327	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
328	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
329	Excess (Deficiency) of Receipts/Revenues Over										0	
330												
331	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
332	SUPPORT SERVICES (FP&S)											
333	SUPPORT SERVICES - BUSINESS											
334	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
335	Operation & Maintenance of Plant Services	2540	0	0	31,147	0	2,102,491	0	0	0	2,133,638	2,200,000
336	Total Support Services - Business	2500	0	0	31,147	0	2,102,491	0	0	0	2,133,638	2,200,000
337	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
338	Total Support Services	2000	0	0	31,147	0	2,102,491	0	0	0	2,133,638	2,200,000
339	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
340	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
341	Total Payments to Other Dist & Govt Units	4000						0			0	0
342	DEBT SERVICES (FP&S)											
343	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
344	Tax Anticipation Warrants	5110						0			0	0
345	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
346	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
347	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
348	Total Debt Service	5000						0			0	0
349	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
350	Total Disbursements/Expenditures		0	0	31,147	0	2,102,491	0	0	0	2,133,638	2,200,000
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,105,656)	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-08 Thru 6-30-09 (from 2008 Levy & Prior Levies) *	Taxes Received (from the 2008 Levy)	Taxes Received (from 2007 & Prior Levies)	Total Estimated Taxes (from the 2008 Levy)	Estimated Taxes Due (from the 2008 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	133,433,192	65,153,218	68,279,974	141,670,216	76,516,998
5	Operations & Maintenance	25,041,911	12,569,619	12,472,292	27,331,583	14,761,964
6	Debt Services **	6,321,573	2,559,195	3,762,378	5,560,800	3,001,605
7	Transportation	5,754,872	2,771,691	2,983,181	6,026,810	3,255,119
8	Municipal Retirement/Social Security	4,045,968	1,935,564	2,110,404	4,208,722	2,273,158
9	CapiA3,433,19268 133.56 Tm (CapiA-7.2 0 249.84 596.8Q4 343s8)Tj 0 6.36 -6.36 600 7.26					
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	A	B	C	D	E	F	G	H	I	J
1										
2			Outstanding	Issued 07/01/08	Retired 07/01/08	Outstanding				
3			Beginning 07/01/08	Through 06/30/09	Through 06/30/09	Ending 06/30/09				
4			0	0	0	0				
5										
6	Educational Fund		0	0	0	0				
7	Operations & Maintenance Fund		0	0	0	0				
8	Debt Services - Construction		0	0	0	0				
9	Debt Services - Working Cash		0	0	0	0				
10	Debt Services - Refunding Bonds		0	0	0	0				
11	Transportation Fund		0	0	0	0				
12	Municipal Retirement/Social Security Fund		0	0	0	0				
13	Fire Prevention & Safety Fund		0	0	0	0				
14	Other - (Describe & Itemize)		0	0	0	0				
15			0	0	0	0				
16										
17			0	0	0	0				
18			0	0	0	0				
19			0	0	0	0				
20			0	0	0	0				
21			0	0	0	0				
22										
23			0	0	0	0				
24										
25			0	0	0	0				
26										
27						0				
28										
29										

	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Bonds Outstanding 07/1/08	Bonds Issued 7/1/08 thru 6/30/09	Difference With page 8, line 25	Bonds Retired 7/1/08 thru 6/30/09	Bonds Outstanding 6/30/09	Amount to be Provided for Retirement of Bonds
30										
31		06/24/05	184,750,000	4	3,780,000	0	3,780,000	0		
32		06/28/05	50,470,000	6	45,910,000	0	4,090,000	41,820,000		30,742,815
33								0		
34								0		
35								0		
36								0		
37								0		
38								0		
39								0		
40								0		
41								0		
42								0		
43								0		
44								0		
45								0		
46								0		
47								0		
48								0		
49								0		
50			235,220,000		49,690,000	0	0	7,870,000	41,820,000	30,742,815

* Each type of bond issue must be identified separately with the amount:

1. Worq l r ash Fuond(5)Tj ET i2T.277 10.20393.i(1,5 (0)Tj ET Q BT /TT0 1 Tf 0 6 /TT0 1 Tf 0 5.64 -5.sj Eau(2f 0393.277 .20393 R(5)Tj ET i2T.277 Fuond(5R(5Tort JudgW n B2T.277 21114(92 .64 -5.sj/TT0 T* (031. T*(3.6RefTj ET i2T.277 F7598(6.6Buil ET i2T.277/TT0Tf 0 6 /TT0210.20395.64 -5.sj

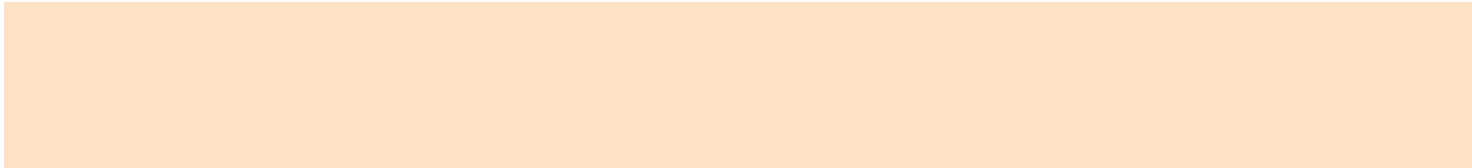
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	A	B	C	D	E	F	K
1							
2							
3							
4							
5	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
6							
7							
8	EXPENDITURES:						
9	ED	Expenditures 15-22, L113		Total Expenditures	\$	157,355,362	
10	O&M	Expenditures 15-22, L149		Total Expenditures		25,045,639	
11	DS	Expenditures 15-22, L167		Total Expenditures		10,480,708	
12	TR	Expenditures 15-22, L203		Total Expenditures		8,455,937	
13	MR/SS	Expenditures 15-22, L287		Total Expenditures		7,458,789	
14	TORT	Expenditures 15-22, L328		Total Expenditures		0	
15				Total Expenditures	\$	208,796,435	
16							
17	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18							
19	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	18,761	
20	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		67,831	
21	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
22	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
23	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
24	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
26	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
27	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
28	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
29	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
30	O&M	Revenues 9-14, L147, Col D	3410	Adult Ed (from ICCB)		0	
31	O&M-TR	Revenues 9-14, L148, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
32	O&M-TR	Revenues 9-14, L216, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
33	O&M-TR	Revenues 9-14, L217, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
34	O&M	Revenues 9-14, L227, Col D	4810	Federal - Adult Education		0	
35	ED	Expenditures 15-22, L6, Col K - (G+)	1125	Pre-K Programs		0	
36	ED	Expenditures 15-22, L8, Col K - (G+)	1225	Special Education Programs Pre-K		0	
37	ED	Expenditures 15-22, L10, Col K - (G+)	1275	Remedial and Support Programs Pre-K		0	
38	ED	Expenditures 15-22, L11, Col K - (G+)	1300	Adult/Continuing Education Programs		559,073	
39	ED	Expenditures 15-22, L14, Col K - (G+)	1600	Summer School Programs		2,674,941	
40	ED	Expenditures 15-22, L19, Col K	1910	Pre-K Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L20, Col K	1911	Regular K-12 Programs - Private Tuition		0	
42	ED	Expenditures 15-22, L21, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
43	ED	Expenditures 15-22, L22, Col K	1913	Special Education Programs Pre-K - Tuition		0	
44	ED	Expenditures 15-22, L23, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
45	ED	Expenditures 15-22, L24, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
46	ED	Expenditures 15-22, L25, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L26, Col K	1917	CTE Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L27, Col K	1918	Interscholastic Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L28, Col K	1919	Summer School Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L30, Col K	1921	Bilingual Programs - Private Tuition		0	
52	ED	Expenditures 15-22, L31, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0	
53	ED	Expenditures 15-22, L74, Col K - (G+)	3000	Community Services		0	
54	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		4,345,852	
55	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		2,472,040	
56	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment		460,614	
57	O&M	Expenditures 15-22, L129, Col K - (G+)	3000	Community Services		0	
58	O&M	Expenditures 15-22, L137, Col K	4000	Total Payments to Other Dist & Govt Units		295,122	
59	O&M	Expenditures 15-22, L149, Col G	-	Capital Outlay		2,190,547	
60	O&M	Expenditures 15-22, L149, Col I	-	Non-Capitalized Equipment		0	
61							
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A	B	C	D	E	F	G	H	I	J
1	ILLINOIS STATE BOARD OF EDUCATION								
2	School Business Services Division (N-330)								
3	100 North First Street								
4	Springfield, IL 62777-0001								
5									
6	LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET						School District Name: Township High School District 211		
7	(Section 17-1.5 of the School Code)						RCDT Number: 14-016-2110-17		
8									
9									
10	Actual Expenditures, Fiscal Year 2009				Budgeted Expenditures, Fiscal Year 2010				
11	Description	Funct. No.	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	
12	1. Executive Administration Services	2320	431,688		431,688	447,590		447,590	
13	2. Special Area Administration Services	2330	806,944		806,944	837,903		837,903	
14	3. Other Support Services - School Administration	2490	0		0	0		0	
15	4. Direction of Business Support Services	2510	338,454	0	338,454	279,168	0	279,168	
16	5. Internal Services	2570	99,112		99,112	103,180		103,180	
17	6. Direction of Central Support Services	2610	0		0	0		0	
18	7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0	0	0	
19	8. Totals		1,676,198	0	1,676,198	1,667,841	0	1,667,841	
20	9. Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)							0%	
21									
22	CERTIFICATION								
23	I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2009" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2009.								
24	I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2010" agree with the amounts on the budget adopted by the Board of Education.								
25									
26									
27	_____			_____					
28	(Date)			Signature of Superintendent					
29	If line 9 is greater than 5% please check one box below.								
31	<input type="checkbox"/> The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.								
32									
34	<input type="checkbox"/> The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 14, 2009 to ensure inclusion in the October 1, 2009 report, postmarked by January 8, 2010 to ensure inclusion in the March 1, 2010 report, or postmarked by August 13, 2010 to ensure inclusion in the October 1, 2010 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm .								
35									
37	<input type="checkbox"/> The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.								
38									

[Audit Checklist](#)

Section 2-3.27 of the School Code requires the Illinois State Board of Education to formulate and approve procedures and regulations for school district budgeting and accounting. In keeping with this requirement, the following checklist has been developed for use in reviewing the Illinois School District//Joint Agreement



Description:	Error Message
Acct 7140 - Transfer of Interest (Col C:K, L27) must = Acct 8140 Transfer of Interest (Col C:K, L49).	OK
Acct 7900 - ISBE Loan Proceeds (Col C:K, L 41) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Col C:K, L58)	OK
Acct 7990 - Other Sources Not Classified Elsewhere (P8, L42) must = Acct 8990 - Other Uses Not Classified Elsewhere (P8, L59)	OK
10. Page 26: Restricted Tax Levies (Line 15) must = Reserved Fund Balance (Pages 5 & 6, Line 42).	
Reserved Fund Balance (P5, Col C,D,F & G,L39) must be => Special Education (P26, Col D, L19).	OK
Reserve Fund Balance (P5, Col D:H, L39) must be >= Area Vocational Construction (P26, Col E,L19).	OK
If Tort Immunity Expenditures exist in the Ed Fund :79582(t)-11(114.0 Ed Fund 2-13(t)S0 6nd [(R n BT /TT0 1 Tf 0 Tc)heduonst)e o17(or)-9(t)-11(l)7(m)-8(m)-8(uni)-13(t)-11(y)15(Expe	

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2009**

DISTRICT/JOINT AGREEMENT NAME RCDT NUMBER CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER

ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) NAME AND ADDRESS OF AUDIT FIRM

ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)

E-MAIL ADDRESS

NAME OF AUDIT SUPERVISOR

Palatine

CPA FIRM TELEPHONE NUMBER

FAX NUMBER

THE FOLLOWING INFORMATION MUST

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

GENERAL INFORMATION

1. **Signed** copies of audit opinion letters have been included with audit package submitted to ISBE
2. All opinion letters use the **most current audit language** as mandated in SAS 112 and other pronouncements
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate
 - For those forms that are not applicable, "N/A" or similar language has been indicated
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
 - Programs funded through ARRA are identified separately in SEF/**
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA
 - Verify or reconcile on reconciliation worksheet
6. The value of **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (IND COST INFO 29) on Line 12. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4295. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, ietc.) has been submitted to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

8. **Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs**
 - Program name includes "ARRA - " prefix
 - Correct ARRA CFDA and ISBE program numbers are listed
9. All prior year's projects are included and reconciled to final FRIS report amounts
 - Including revenue and expenditure/disbursement amounts
10. All current year's projects are included and reconciled to most recent FRIS report filed
 - Including revenue and expenditure/disbursement amounts
11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding with discrepancies reported as Questioned Costs.
12. Child Nutrition Programs (CNP) are included on the SEFA
 - Project year runs from October 1 to September 30, so projects will cross fiscal year;
 - This means that audited year revenues will include funds from both the prior year and current year projects
13. Each CNP project should be reported on separate line (one line per project year per program)
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year
16. Exceptions should result in a finding with Questioned Costs
17. The total value of **COMMODITIES** has been reported on the SEFA (CFDA 10.550)
 - 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
 - * **Non-Cash Commodities: Commodities information for non-cash items received through Preferred Meal Systems**
 - Districts should track separately through year; no specific report available from ISBE
 - * **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
 - * **Amounts verified for Fresh Fruits and Vegetables cash grant program (ISBE code 4240, but list in 4299 and detail information**
 - CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts
19. Obligations and Encumbrances are included where appropriate
- 20.

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 4	Account 4000	\$ 5,442,898
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 12		155,790
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	80,893
AFR TOTAL FEDERAL REVENUES:		\$ 5,679,581

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES	\$ -
--------------------------------------	-------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 738,445

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$ -
--------------------------------	------

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

14-016-2110-17
Township High School District 211
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2009

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year	Year	Year	Year			
			7/1/07-6/30/08 (C)	7/1/08-6/30/09 (D)	7/1/07-6/30/08 (E)	7/1/08-6/30/09 (F)			
U.S. Department of Agriculture									
Passed through the Illinois State Board of Education:									
Special Milk Program	10.556	08-4215-00	20,469	2,811	20,469	2,811		23,280	N/A
Special Milk Program	10.556	09-4215-00		23,084		23,084		23,084	N/A
TOTAL U.S. DEPARTMENT OF AGRICULTURE			20,469	25,895	20,469	25,895		46,364	
Department of Health and Human Services									
Passed through Illinois Department of Public Aid:									
Medicaid Matching - Administrative Outreach	93.776	09-4991-00		44,884		44,884		44,884	N/A
TOTAL FEDERAL AWARDS			22,869	738,445	20,469	732,316		752,785	

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

The accompanying notes are an integral part of this schedule.

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

FINANCIAL STATEMENTS

Type of auditor's report issued:

(Unqualified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

1. FINDING NUMBER:¹¹ None 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported?

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

For ISBE Review

Date:

Resolution Criteria Code Number

1. FINDING NUMBER:¹⁴ **None** 2. THIS FINDING IS: 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 requirement (including statutory, regulatory, or other citation)

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause



Finding Number

Condition

Current Status²⁰

NONE

[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

Township High School District 211
14-016-2110-17
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2009

Corrective Action Plan

Finding No.: N/A

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.]

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