

Annual Financial Report

Type of Auditor's Report Issued:

- Qualified
- Adverse
- Disclaimer

Reviewed by District Superintendent/Administrator

- 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 findings issued?

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

ISBE Use Only

Reviewed by Regional Superintendent/Cook ISC

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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* ¹⁶⁻¹² or issued funding

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2009		Equalized Assessed Valuation (EAV):						10,138,488,007				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.014302	+	0.002740	+	0.000606	=	0.017650				0.000168	
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	224,225,363		198,252,335		25,973,028		127,679,844						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 65 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 25.												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					699,555,672						
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		34,081,017								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	<i>Comments:</i>												
54	2009 Assessed Valuation and rates are from the Office of the Cook County Clerk Agency Tax Rate Report dated 10/11/2010 - Draft												
55													
56													
57													
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59													
60													
61													

A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q
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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: 05-016-2110-17
County Name: Cook

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score Weight	4
Total Sum of Fund Balance (P8, Cells C80, D80, F80 & I80)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	127,679,844.00	0.575		0.35
	Funds 10, 20, 40, & 70,				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010

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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷		149,536,230	28,847,996	5,725,724	6,360,607	4,299,749		3,301,708		
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	(10,577)								
8	FICA/Medicare Only Purposes Levies	1150					4,299,749				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		149,525,653	28,847,996	5,725,724	6,360,607	8,599,498	0	3,301,708	0	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	2,010,239	151,637			300,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		2,010,239	151,637	0	0	300,000	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	42,500								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	879,259								
25	Summer Sch - Tuition from Other Districts (In State)	1322	11,788								
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	209,166								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351	187,926								
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		1,330,639								
41	TRANSPORTATION FEES										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				105,155					
43	Regular - Transp Fees from Other Districts (In State)	1412				33,306					
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				36,689					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				73,411					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2010

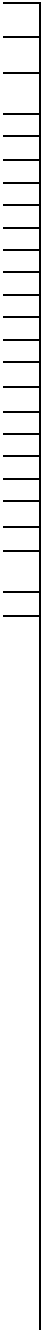
1		A	B	C	D	E	F	G	H	I	J	K
2		Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention

3.019 06-aFd

**EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010**

	A	B	E	F	G	H	I	J	K	L	
	Description	Func #	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget	
1											
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186											
187	Corporate Personal Prop. Repl. Tax Anticipation Notes	State Aid Anticipation Certificates	Other Interest on Short-Term Debt (Describe & Itemize)						5150	Total Debt Service - Interest on Short-Term Debt	5100

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-09 Thru 6-30-10 (from 2009 Levy & Prior Levies) *	Taxes Received (from the 2009 Levy)	Taxes Received (from 2008 & Prior Levies)	Total Estimated Taxes (from the 2009 Levy)	Estimated Taxes Due (from the 2009 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	149,536,230	76,023,855	73,512,375	145,015,793	68,991,938
5	Operations & Maintenance	28,847,996	14,564,772	14,283,224	27,782,357	13,217,585
6	Debt Services **	5,725,724	2,912,950	2,812,774	5,556,471	2,643,521
7	Transportation	6,360,607	3,221,260	3,139,347	6,144,565	2,923,305
8	Municipal Retirement/Social Security	4,299,749	2,110,296	2,189,453	4,025,400	1,915,104
9	Capital Improvements	0		0		0
10	Working Cash	3,301,708	893,024	2,408,684	1,703,444	810,420
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	(10,577)		(10,577)		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	4,299,749	2,110,296	2,189,453	4,025,400	1,915,104
17	Summer School					
18						
19						
20						
21						
22						



**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures
2009-10**

	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					0						
5					10, 20, 40 or 50-1100		(10,577)				
6	Earnings on Investments				10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees				10-1970						177,852
8	School Facility Occupation Tax Proceeds				30 or 60-1983				0		
9	Driver Education				10 or 20-3370						201,220
10					--						
11					10, 20, 40 or 60-7200						
12	Total Receipts					0	(10,577)	0	0	0	379,072
13											
14					10 or 50-1000		(10,577)				379,072
15					20 or 60-2530						
16					10, 20, 40-2360-2370						
17	DEBT SERVICE	DEBT SER6o	o	-50031	-530						
18	41	-540	DEBT SER6o	total R	Debt Service						
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4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
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7	EXPENDITURES:						
8	ED	Expenditures 15-22, L113		Total Expenditures	\$	163,726,525	
9	O&M	Expenditures 15-22, L149		Total Expenditures		25,098,133	
10	DS	Expenditures 15-22, L167		Total Expenditures		10,444,473	
11	TR	Expenditures 15-22, L203		Total Expenditures		9,427,677	
12	MR/SS	Expenditures 15-22, L287		Total Expenditures		7,954,644	
13	TORT	Expenditures 15-22, L330		Total Expenditures		0	
14				Total Expenditures	\$	216,651,452	
15							
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
17							
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	33,306	
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		73,411	
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M	Revenues 9-14, L148, Col D	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L229, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 15-22, L6, Col K - (G+)	1125	Pre-K Programs		0	
35	ED	Expenditures 15-22, L8, Col K - (G+)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 15-22, L10, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L11, Col K - (G+)	1300	Adult/Continuing Education Programs		745,192	
38	ED	Expenditures 15-22, L14, Col K - (G+)	1600	Summer School Programs		2,476,421	
39	ED	Expenditures 15-22, L19, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L20, Col K	1911	Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L21, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 15-22, L22, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L23, Col K	1914	Remedial/Supplemental Programs -1.362 Td [(ED)-13675(Expenditures 15-22, L11, Col K - (G+))-3653(1300)-1307(Adult/Continuing E		0	
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4	<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>				<u>Amount</u>
5							

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division (N-330)
 100 North First Street
 Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

School District Name:
 RCDT Number:

	Funct. No.	Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	434,384		434,384	449,369		449,369
2. Special Area Administration Services	2330	602,876		602,876	626,724		626,724
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	277,924	0	277,924	310,197		310,197
5. Internal Services	2570	110,886		110,886	114,201		114,201
6. Direction of Central Support Services	2610	0		0			0
7.				0			0
8. Totals		1,426,070	0	1,426,070	1,500,491	0	1,500,491
9.							5%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2010" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2010.
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2011" agree with the amounts on the budget adopted by the Board of Education.

(Date)

Board 9 is

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.
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

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT**

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

IL

CPA FIRM TELEPHONE NUMBER

FAX NUMBER

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE A-133 SINGLE AUDIT REPORT:

X

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	\$ 8,764,431
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-

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			
			7/1/08-6/30/09 (C)	7/1/09-6/30/10 (D)	7/1/08-6/30/09 (E)	7/1/09-6/30/10 (F)			
U.S. DEPARTMENT OF EDUCATION:									
Through Illinois State Board of Education (ISBE):									
Title V - Innovative Programs - Formula PY09	84.298A	09-4100-00	6,014		6,014		6,014		6,014
Title I - Low Income PY10	84.010A	10-4300-00		728,770		124,522	124,522		1,115,648
ARRA - Title I - Low Income PY10	84.389A	10-4851-00		270,668		60,790	60,790		473,600
Title IV - Safe and Drug Free Schools - Formula PY09	84.186A	09-4400-00	23,014		23,014		23,014		23,014
Title IV - Safe and Drug Free Schools - Formula PY10	84.186A	10-4400-00		29,420		29,420	29,420		29,420
ARRA - General State Aid - Education SFSF PY09	84.394A	09-4850-00	1,190,373		1,190,373		1,190,373		N/A
ARRA - General State Aid - Education SFSF PY10 (M)	84.394A	10-4850-00		736,291		736,291	736,291		N/A
ARRA - General State Aid - Government SFSF PY10 (M)	84.397A	10-4870-00		245,430		245,430	245,430		N/A
Title III - Immigrant Education Program (IEP) PY09	84.365A	09-4905-00	8,860		8,860		8,860		8,860
Title III - Lang. Inst. Prog. - Limited Eng. (LIPLEP) PY09	84.365A	09-4909-00	95,006	5,332	100,338		100,338		109,031
Title III - Lang. Inst. Prog. - Limited Eng. (LIPLEP) PY10	84.365A	10-4909-00		106,293		87,479	87,479		106,293
Title II - Teacher Quality PY09	84.367A	09-4932-00	195,514		195,514		195,514		240,910
Title II - Teacher Quality PY10	84.367A	10-4932-00	11,873	242,719		190,319	190,319		292,972

• (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.

05-016-2110-17
Township High School District 211
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
Through Illinois State Board of Education (continued):									
Technology - Enhancing Education - Formula PY09	84.318X	09-4971-00	8,154		8,154		8,154	8,154	
Technology - Enhancing Education - Formula PY10	84.318X	10-4971-00		9,485		5,267	5,267	9,485	
Fed. Sp. Ed. - IDEA Room and Board PY09 (M)	84.027A	09-4625-00	162,781	35,432	162,781	35,432	198,213	N/A	
Fed. Sp. Ed. - IDEA Room and Board PY09 (M)	84.027A	09-4625-XC		14,042		14,042	14,042	N/A	
Fed. Sp. Ed. - IDEA Room and Board PY10 (M)	84.027A	10-4625-00		117,955		117,955	117,955	N/A	
Through Northwest Suburban Special Education Organization:									
IDEA - Flow Through PY09	84.027	09-4620-00	1,882,686		1,882,686		1,882,686	N/A	
IDEA - Flow Through PY10 (M)	84.027	10-4620-00		1,919,596		1,919,596	1,919,596	N/A	
ARRA - IDEA - Flow Through PY10 (M)	84.391	10-4857-00		2,019,276		2,019,276	2,019,276	N/A	
Div. of Rehab Services - STEP - Vocational Services PY09	84.126	09-4999-00	51,499		51,499		51,499	N/A	
Div. of Rehab Services - STEP - Vocational Services PY10	84.126	10-4999-00		47,549		47,549	47,549	N/A	

- (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.

05-016-2110-17
Township High School District 211
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/08-6/30/09 (C)	Year 7/1/09-6/30/10 (D)	Year 7/1/08-6/30/09 (E)	Year 7/1/09-6/30/10 (F)			
Through Northwest Suburban Education to Careers Partnership:									
V.E. Perkins - Title IIC Secondary PY09	84.243	09-4770-00	282,530					0	N/A
V.E. Perkins - Title IIC Secondary PY10	84.243	10-4770-00		282,421	282,421	282,421		564,842	N/A
Through Illinois Community College Board:									
Adult Education - Basic Institutional PY09	84.002	09-4810-00	102,924					0	N/A
Adult Education - Basic Institutional PY10	84.002	10-4810-00		97,441	97,441	97,441		194,882	N/A
Direct Award:									
U.S. History Grant PY09	84.215X	09-4999-00	229,530					0	N/A
U.S. History Grant PY10	84.215X	10-4999-00		289,370	289,370	289,370		578,740	
TOTAL U.S. DEPARTMENT OF EDUCATION			4,250,758	7,197,490	4,298,465	6,302,600		10,601,065	2,423,401

- (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.

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.	Final Status	Budget
			Year	Year	Year	Year			
			7/1/08-6/30/09 (C)	7/1/09-6/30/10	7/1/08-6/30/09	7/1/09-6/30/10			

05-016-2110-17
Township High School District 211
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2010

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Township High School District 211 and is presented on the modified accrual 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 Basic financial statements.

Note 2: Subrecipients⁶

Of the federal expenditures presented in the schedule, Township High School District 211 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
None		

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.

⁶ Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipie

Township High School District 211
05-016-2110-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? _____ YES X NO
- Significant Deficiency(s) identified that are not considered to be material weakness(es) _____ YES X None Reported
- Noncompliance material to financial statements noted? _____ YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? _____ YES X NO
- Significant Deficiency(s) identified that are not considered to be material weakness(es) _____ YES X None Reported

Type of auditor's report issued on compliance for major programs: Unqualified
 (Unqualified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.394, 84.397	State Fiscal Stabilization Fund Cluster
84.027, 84.391	Special Education Cluster (IDEA)
10.553, 10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000.00

Auditee qualified as low-risk auditee? X YES _____ NO

⁷ 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 qualified and [name of program], which was a disclaimer."

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

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

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

**Township High School District 211
05-016-2110-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2010**

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ N/A 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

14. Recommendation

15. Management's response¹⁸

For ISBE Review			
Date:	<u> </u>	Resolution Criteria Code Number	<u> </u>
Initials:	<u> </u>	Disposition of Questioned Costs Code Letter	<u> </u>

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding.
¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Township High School District 211
05-016-2110-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2010

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
NONE		

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

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

²⁰ Current Status should include one of the following:

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

Township High School District 211
05-016-2110-17
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2010

Corrective Action Plan

Finding No.: N/A

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person:

Management Response:

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