

Due to ROE on October 15th
Due to ISBE on November 15th
SD/JA11

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:

Email Address:

Annual Financial Report

TABLE OF CONTENTS

TAB Name

**AFR Page
No.**

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of State, Local, and Federal Programs revealed any of the following statements to be true, then check the box on the left, and attach the appropriate findings/comments.

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]*

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to Section 1A-8 of the School Code [105 ILCS 5/1A-8]

14. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by Sections *17-16 or 34-23 thru 34-27 of the School Code. [105 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.

PART C - OTHER ISSUES

18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
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.

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

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

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

23. Enter the date that the district used to accrue mandated categorical payments

Date:

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

Account Name	3110	3500	3510	3100	3105	Total
Intergovernmental Accounts Receivable (150)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	1243314	130768	1600866	111230	862822	3949000
Other Receivables (160)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Deferred Revenues & Other Current Liabilities (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	631657	65384	800433	55615	431411	1984500
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	621657	65384	800433	55615	431411	1974500
Total						3949000

* Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services,3100-Sp Ed Private Facilities)

PART E - QUALIFICATIONS OF AUDITING FIRM

* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current review and acceptance/completion letter.

* A school district/joint agreement who engages with and auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school districts/joint agreements expense.

Comments Applicable to the Auditor's Questionnaire:

Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature

mm/dd/yyyy

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 NDI3o4R368n0,Page 8

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2011

1	A	B	C (10)	D (20)	E (30)	F (40)	G (50)	H (60)	I (70)	J (80)	K (90)
2	Description	Acct #	Educational	Operations & Maintenance							

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011**

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
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	49,727,484	17,228,703	407,770	1,299,677	271,385	39,393	805,252		69,779,664	67,976,140
6	Pre-K Programs	1125									0	
7	Special Education Programs (Functions 1200-1220)	1200	15,644,521	4,584,203	152,290	610,075		1,558,336	19,260		22,568,685	22,409,411
8	Special Education Programs Pre-K	1225									0	
9	Remedial and Supplemental Programs K-12	1250									0	1,518,506
10	Remedial and Supplemental Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300	578,908	16,658	101,427	34,754		19,914			751,661	754,323
12	CTE Programs	1400	5,905,000	2,050,823	55,633	281,958	65,235	1,314,957	99,583		9,773,189	9,189,049
13	Interscholastic Programs	1500	6,252,070	478,476	940,676	362,358		234,500	14,625		8,282,705	9,859,654
14	Summer School Programs	1600	2,587,972	189,274	31,317	25,282		32,675			2,866,520	2,521,280
15	Gifted Programs	1650									0	
16	Driver's Education Programs	1700	1,155,061	403,844		248		10,650			1,569,803	1,696,909
17	Bilingual Programs	1800	2,217,427	679,906		4,749					2,902,082	3,127,157
18	Truant Alternative & Optional Programs	1900	43,317	4,358	93,797						141,472	159,887
19	Pre-K Programs - Private Tuition	1910									0	
20	Regular K-12 Programs - Private Tuition	1911									0	
21	Special Education Programs K-12 - Private Tuition	1912									0	
22	Special Education Programs Pre-K - Tuition	1913									0	
23	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
25	Adult/Continuing Education Programs - Private Tuition	1916									0	
26	CTE Programs - Private Tuition	1917									0	
27	Interscholastic Programs - Private Tuition	1918									0	
28	Summer School Programs - Private Tuition	1919									0	
29	Gifted Programs - Private Tuition	1920									0	
30	Bilingual Programs - Private Tuition	1921									0	
31	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	
32	Total Instruction ¹⁰	1000	84,111,760	25,636,245	1,782,910	2,619,101	336,620	3,210,425	938,720	0	118,635,781	119,212,316
33	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS											
35	Attendance & Social Work Services	2110	1,397,127	456,147	688,748	9,555					2,551,577	2,431,574
36	Guidance Services	2120	6,197,274	1,944,666	24,783	38,600		1,598		8,996	8,215,917	7,882,486
37	Health Services	2130	571,813	162,186	2,030	36,009			399		772,437	705,965
38	Psychological Services	2140	1,422,800	487,905							1,910,705	1,953,835
39	Speech Pathology & Audiology Services	2150	875,124	310,065							1,185,189	1,154,581
40	Other Support Services - Pupils (Describe & Itemize)	2190	1,838,122	351,395							2,189,517	2,236,564
41	Total Support Services - Pupils	2100	12,302,260	3,712,364	715,561	84,164	0	1,598	399	8,996	16,825,342	16,365,005
42	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
43	Improvement of Instruction Services	2210	3,711,581	1,003,705	511,554	39,105					5,265,945	5,120,640
44	Educational Media Services	2220	2,033,710	630,634	68,373	130,474	11,742	465	9,588		2,884,986	2,719,738
45	Assessment & Testing	2230	31,737	11,239		88,188					131,164	122,838
46	Total Support Services - Instructional Staff	2200	5,777,028	1,645,578	579,927	257,767	11,742	465	9,588	0	8,282,095	7,963,216
47	SUPPORT SERVICES - GENERAL ADMINISTRATION											
48	Board of Education Services	2310			297,534	1,687		29,274			328,495	344,000
49	Executive Administration Services	2320	335,379	107,423	9,311	2,326		3,073			457,512	449,369
50	Special Area Administration Services	2330	606,927	203,947	15,896	1,090		110			827,970	626,724
51	Tort Immunity Services	2360 - 2370									0	
52	Total Support Services - General Administration	2300	942,306	311,370	322,741	5,103	0	32,457	0	0	1,613,977	1,420,093

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011

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
327												
328												
329												
330												
331												
332												
333												
334												
335												
336												
337												
338												
339												
340												
341												
342												
343												
344												
345												
346												
347												
348												
349												
350												
351												
352												
353												
354												

337

34 9.8y1e f 10 84Tj o8.8 0 271.92(50 84Tj T* 0.12 re f 3 T* (3401Pj T*

9.920 0 235005ce f 0 -1.295 TD (339)Tj 22222222222m 0 12 re f 166.1 re f 27.96 8.8

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

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-10 Thru 6-30-11 (from 2010 Levy & Prior Levies) *	Taxes Received (from the 2010 Levy)	Taxes Received (from 2009 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2010 Levy)	Estimated Taxes Due (from the 2010 Levy) (Column E - C)
3						
4	Educational	142,709,271	76,148,691	66,560,580	149,725,283	73,576,592
5	Operations & Maintenance	27,329,383	14,538,569	12,790,814	28,586,062	14,047,493
6	Debt Services **	5,323,260	2,828,354	2,494,906	5,561,173	2,732,819
7	Transportation	5,975,967	3,155,944	2,820,023	6,205,289	3,049,345
8	Municipal Retirement	3,911,971	2,067,051	1,844,920	4,064,283	1,997,232
9	Capital Improvements	0		0		0
10	Working Cash	1,659,429	881,265	778,164	1,732,763	851,498
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	3,911,971	2,067,051	1,844,920	4,064,283	1,997,232
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	190,821,252	101,686,925	89,134,327	199,939,136	98,252,211
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description		Outstanding Beginning 07/01/10	Issued 07/01/10 Through 06/30/11	Retired 07/01/10 Through 06/30/11	Outstanding Ending 06/30/11				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									

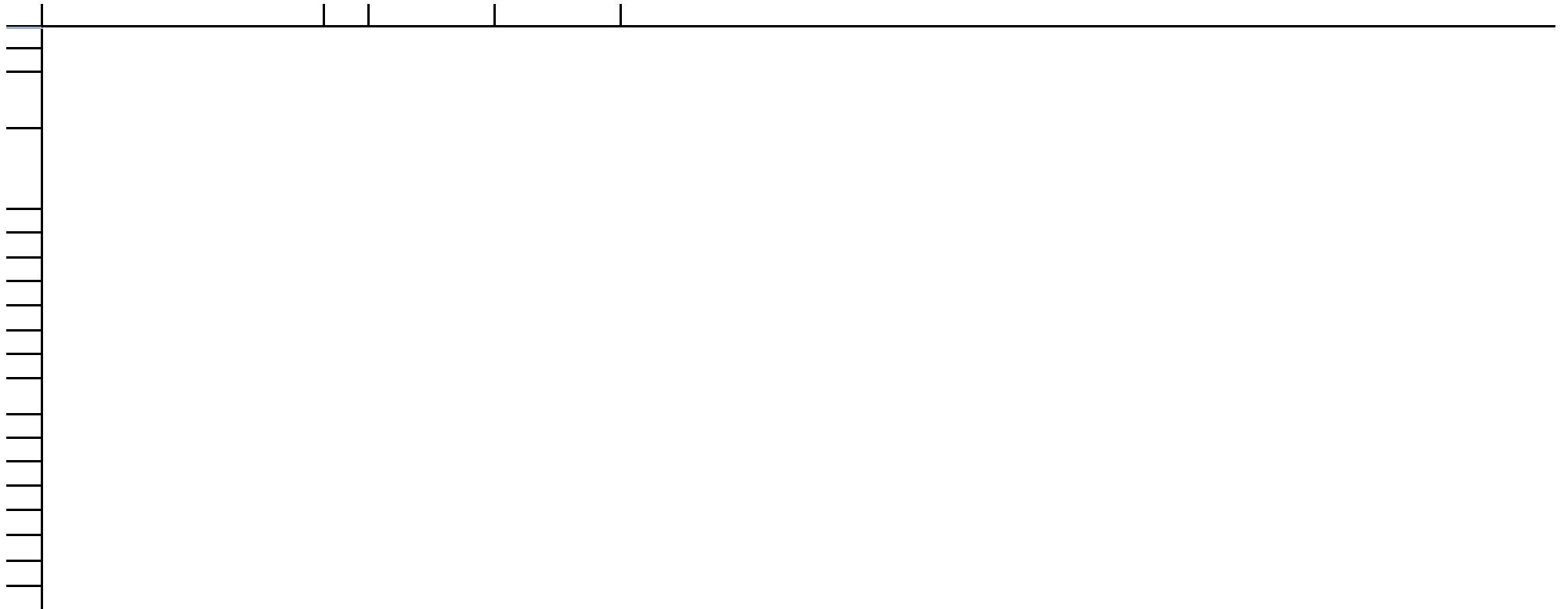
	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/10	Issued 7/1/10 thru 6/30/11	Difference With page 7, line 32	Retired 7/1/10 thru 6/30/11	Outstanding 6/30/11	Amount to be Provided for Payment on Long-Term Debt
31	2006 Working Cash Bonds	06/28/05	50,470,000	1	33,615,000			8,615,000	25,000,000	19,050,159
32	Capital Lease - Xerox	03/19/07	1,416,825	7	425,915			339,167	86,748	86,748
33	Capital Lease - Navitas	01/19/10	42,700	7	40,102			7,998	32,104	32,104
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			51,929,525		34,081,017	0	0	8,962,165	25,118,852	19,169,011

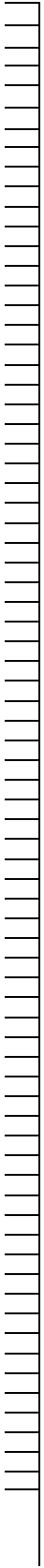
* Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other Capital Lease
2. Funding Bonds	5. Tort Judgment Bonds	8. Other
3. Refunding Bonds	6. Building Bonds	9. Other

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures
2010-11**

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education		
3	Cash Basis Fund Balance as of July 1, 2010											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100							
6	Earnings on Investments				10, 20, 40, 50 or 60-1500							
7	Drivers' Education Fees				10-1970						170,340	
8	School Facility Occupation Tax Proceeds				30 or 60-1983				0			
9	Driver Education				10 or 20-3370						247,501	
10	Other Receipts (Describe & Itemize on tab "Itemization 32")				--							
11	Sale of Bonds				10, 20, 40 or 60-7200							
12	Total Receipts					0	0	0	0		417,841	
13	DISBURSEMENTS:											
14	Instruction				10 or 50-1000						417,841	
15	Facilities Acquisition & Construction Services				20 or 60-2530							
16	Tort Immunity Services				10, 20, 40-2360-2370							
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt				30-5200							
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300							
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")				30-5400							
21	Total Debt Services								0			
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")				--							
23	Total Disbursements					0	0	0	0		417,841	
24	Ending Cash Basis Fund Balance as of June 30, 2011											
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 <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32	Total Claims Payments:											
33	Total Reserve Remaining:											
34	Using the following categories, list all other Tort Immunity expenditures <u>not</u> 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	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during FY11 as a result of existing (restricted) fund balances											
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).											
48	^b 55 ILCS 5/5-1006.7											





	A	B	C	D	E	F	G
1							
2							
3							
4	<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>				<u>Amount</u>
5							

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2011 <i>(Include the value of commodities when determining if an A-133 is required).</i>							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs <i>(Data subject to adjustment for "carry-forward" or "termination benefit" totals)</i>							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		119,542,259		119,542,259		
20	Support Services:							
21	Pupil	2100		17,607,353		17,607,353		
22	Instructional Staff	2200		8,954,914		8,954,914		
23	General Admin.	2300		1,656,485		1,656,485		
24	School Admin	2400		8,898,199		8,898,199		
25	Business:							
26	Direction of Business Spt. Srv.	2510	316,310	0	316,310	0		
27	Fiscal Services	2520	942,757	0	942,757	0		
28	Oper. & Maint. Plant Services	2540		24,045,649	24,045,649			
29	Pupil Transportation	2550		9,887,433		9,887,433		
30	Food Services	2560		5,878,330		5,878,330		
31	Internal Services	2570	190,068	0	190,068	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		963,735		963,735		
36	Staff Services	2640	604,202	0	604,202	0		
37	Data Processing Services	2660	2,428,280	0	2,428,280	0		
38	Other:	2900		2,198		2,198		
39	Community Services	3000		2,024		2,024		
40	Total		4,481,617	197,438,579	28,527,266	173,392,930		
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	4,481,617	Total Indirect costs:	28,527,266	
43				Total Direct Costs:	197,438,579	Total Direct Costs:	173,392,930	
44				=	2.27%	=	16.45%	
45								

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:

ILLINOIS STATE BOARD OF EDUCATION BSTRATIVE COSTS WORKSHEET Budgeted 79.08 0kbc6 797.21Td T1 -9188(T2 T1 - 0 55(Td T1 -9188

Audit Checklist



**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)

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 115/SAS 117 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 SEFA/
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA
 - Verify or reconcile on reconciliation worksheet
6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (IND COST INFO 30) on Line 12. It **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, etc.) has been submitted electronically 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 receipt/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. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received. Project year runs from October 1 to September 30, so projects will cross fiscal year; This means that audited year revenues will include funds from both the prior year and current year projects
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 10.555)
 - The value is determined from the following, with each item on a separate line:
 - * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site. Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated. Verify Non-Cash Commodities amount on ISBE web site: <http://www.isbe.net/business.htm>.
 - * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**. Districts should track separately through year; no specific report available from ISBE. Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: <http://www.isbe.net/business.htm>.
 - * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
 - The two commodity programs should be reported on separate lines on the SEFA
 - Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site: <http://www.isbe.net/business.htm>.
 - * Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)
 - CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals)
19. Obligations and Encumbrances are included where appropriate
20. **FINAL STATUS** amounts are calculated, where appropriate
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA
22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA-2) have been completed
 - Including, but not limited to:
 24. Basis of Accounting
 25. Name of Entity
 26. Type of Financial Statements
 27. Subrecipient information (Mark "N/A" if not applicable)
 - * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

28. Audit opinions expressed in opinion letters match opinions reported in Summary
29. **All** Summary of Auditor Results questions have been answered
30. All tested programs are listed.
31. Correct testing threshold has been entered. (OMB A-133, §_520)

Findings have been filled out completely and correctly (if none, mark "N/A").

32. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding
32. Finding completed for each complete: f 6.36 0 0 6.36TT016.81T016.84 0W n 1 Tf 6.36 0 0 6.36 56.04 147 Tm232.oT8Dt 0 0 6.36 56.04 286.4401 Tm (20.)Tj hTJ ET q 67.44 170.52 184.68 6.84 re

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	\$ 7,432,645
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		163,643
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 269	Account 4992	(55,797)
AFR TOTAL FEDERAL REVENUES:		\$ 7,540,491

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

\$	(163,643)
\$	(29,919)
	16,0296 0 04000

[Redacted]

[Redacted]

[Redacted]

Township High School District 211
05-016-2110-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

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 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)			
U.S. DEPARTMENT OF EDUCATION:									
Through Illinois State Board of Education (ISBE):									
Title I - Low Income PY10 (M)	84.010A	10-4300-00	280,831	0	124,522	156,309	0	280,831	1,115,648
Title I - Low Income PY11 (M)	84.010A	11-4300-00	447,939	711,467	0	601,005	0	601,005	1,468,056
ARRA - Title I - Low Income PY10 (M)	84.389A	10-4851-00	55,350	0	55,350	0	0	55,350	473,600
ARRA - Title I - Low Income PY11 (M)	84.389A	11-4851-00	215,318	231,909	5,440	432,993	0	438,433	565,417
Title IV - Safe and Drug Free Schools - Formula PY10	84.186A	10-4400-00	29,420	0	29,420	0	0	29,420	29,420
Title IV - Safe and Drug Free Schools - Formula PY11	84.186A	11-4400-00	0	0	0	0	0	0	0
ARRA - General State Aid - Education SFSF PY10	84.394A	10-4850-00	736,291	0	736,291	0	0	736,291	N/A
ARRA - General State Aid - Government SFSF PY10	84.397A	10-4870-00	245,430	0	245,430	0	0	245,430	N/A
ARRA - Education Jobs Fund Program (M)	84.410A	11-4880-00	0	505,920	0	505,920	0	505,920	N/A
Title III - Lang. Inst. Prog. - Limited Eng. (LIPLEP) PY10	84.365A	10-4909-00	93,747	0	87,479	6,268	0	93,747	106,293
Title III - Lang. Inst. Prog. - Limited Eng. (LIPLEP) PY11	84.365A	11-4909-00	12,546	99,645	0	102,804	0	102,804	112,191
Title II - Teacher Quality PY10	84.367A	10-4932-00	205,914	33,570	190,319	49,165	0	239,484	292,972
Title II - Teacher Quality PY11	84.367A	11-4932-00	48,678	219,209	0	165,988	0	165,988	296,497

- (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. (G)	Final Status (H)	Budget (I)
			Year	Year	Year	Year			
			7/1/09-6/30/10 (C)	7/1/10-6/30/11 (D)	7/1/09-6/30/10 (E)	7/1/10-6/30/11 (F)			
Through Illinois State Board of Education (continued):									
Technology - Enhancing Education - Formula PY10	84.318X	10-4971-00	5,267	0	5,267	0	0	5,267	9,485
Technology - Enhancing Education - Formula PY11	84.318X	11-4971-00	4,218	0	0	0	0	0	4,218
Fed. Sp. Ed. - IDEA Room and Board PY10	84.027A	10-4625-00	117,955	39,276	117,955	39,276	0	157,231	N/A
Fed. Sp. Ed. - IDEA Room and Board PY11	84.027A	11-4625-00	0	96,516	0	96,516	0	96,516	N/A
Fed. Sp. Ed. - IDEA Room and Board PY10	84.027A	10-4625-XC	0	13,099	0	13,099	0	13,099	N/A
Through Northwest Suburban Special Education Organization:									
IDEA - Flow Through PY10	84.027	10-4620-00	1,919,596	0	1,919,596	0	0	1,919,596	N/A
IDEA - Flow Through PY11	84.027	11-4620-00	0	2,113,013	0	2,113,013	0	2,113,013	N/A
ARRA - IDEA - Flow Through PY10	84.391	10-4857-00	2,019,276	0	2,019,276	0	0	2,019,276	N/A
ARRA - IDEA - Flow Through PY11	84.391	11-4857-00	0	522,242	0	527,060	0	527,060	N/A
Div. of Rehab Services - STEP - Vocational Services PY10	84.126	10-4999-00	47,549	0	47,549	0	0	47,549	N/A
Div. of Rehab Services - STEP - Vocational Services PY10	84.126	10-4999-00	0	50,986	0	50,986	0	50,986	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

Township High School District 211
05-016-2110-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

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 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)			
Through Northwest Suburban Education to Careers Partnership:									
V.E. Perkins - Title IIC Secondary PY10	84.243	10-4770-00	282,421	0	282,421		0	282,421	N/A
V.E. Perkins - Title IIC Secondary PY11	84.243	11-4770-00	0	284,786	0	284,786	0	284,786	N/A
Through Illinois Community College Board:									
Adult Education - Basic Institutional PY10	84.002	10-4810-00	97,441	0	97,441	0	0	97,441	N/A
Adult Education - Basic Institutional PY11	84.002	11-4810-00	0	126,478	0	126,478	0	126,478	N/A
Direct Award:									
Fund for the Improvement of Education PY09 (M)	84.215X	09-4999-00	518,901	300,080	530,638	332,139	0	862,777	N/A
TOTAL U.S. DEPARTMENT OF EDUCATION			7,384,088	5,348,196	6,494,394	5,603,805	0	12,098,199	4,473,797

- (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. (G)	Final Status (H)	Budget (I)
			Year	Year	Year	Year			
			7/1/09-6/30/10 (C)	7/1/10-6/30/11 (D)	7/1/09-6/30/10 (E)	7/1/10-6/30/11 (F)			
U.S. DEPARTMENT OF DEFENSE:									
Through Illinois State Board of Education:									
Fresh Fruits and Vegetables PY10	10.555	10-4999-00	21,931	0	21,931	0	0	21,931	N/A
Fresh Fruits and Vegetables PY11	10.555	11-4999-00	0	26,768	0	26,768	0	26,768	N/A
TOTAL U.S. DEPARTMENT OF DEFENSE			21,931	26,768	21,931	26,768	0	48,699	0

Township High School District 211
05-016-2110-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2011

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 7/1/09-6/30/10 (C)	Year 7/1/10-6/30/11 (D)	Year 7/1/09-6/30/10 (E)	Year 7/1/10-6/30/11 (F)			
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:									
Through Illinois Department of Healthcare and Family Services:									
Medicaid Matching - Administrative Outreach PY10 (M)	93.778	10-4991-00	255,644	123,490	255,644	123,490	0	379,134	N/A
Medicaid Matching - Administrative Outreach PY11 (M)	93.778	11-4991-00	0	277,135	0	277,135	0	277,135	N/A
Through Centers for Medicare & Medicaid Services:									
Retiree Drug Subsidy Program PY11	93.XXX	11-4999-00	0	261,378	0	261,378	0	261,378	N/A
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			255,644	662,003	255,644	662,003	0	917,647	0
U.S. DEPARTMENT OF THE INTERIOR:									
Through U.S. Fish and Wildlife Service:									
U.S. Fish and Wildlife Service Grant PY10	15.6XX	10-4999-00	1,500	0	808	692	0	1,500	N/A
U.S. Fish and Wildlife Service Grant PY11	15.6XX	11-4999-00	0	1,500	0	993	0	993	N/A
TOTAL U.S. DEPARTMENT OF THE INTERIOR:			1,500	1,500	808	1,685	0	2,493	0
TOTAL FEDERAL FINANCIAL ASSISTANCE			8,690,488	7,362,954	7,800,102	7,618,748	0	15,418,850	4,473,797

- (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.

Township High School District 211
05-016-2110-17
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2011

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

FINANCIAL STATEMENTS

Type of auditor's report issued:

(Unqualified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- | | | | |
|--|-----|-------------------------------------|---------------|
| • Material weakness(es) identified? | YES | <input checked="" type="checkbox"/> | NO |
| • Significant Deficiency(s) identified that are not considered to be material weakness(es) | YES | <input checked="" type="checkbox"/> | None Reported |
| • Noncompliance material to financial statements noted? | YES | <input checked="" type="checkbox"/> | NO |

FEDERAL AWARDS**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- | | | | |
|--|-----|-------------------------------------|---------------|
| • Material weakness(es) identified? | YES | <input checked="" type="checkbox"/> | NO |
| • Significant Deficiency(s) identified that are not considered to be material weakness(es) | YES | <input checked="" type="checkbox"/> | None Reported |

Type of auditor's report issued on compliance for major programs:

(Unqualified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, § .510(a)?

YES NO**IDENTIFICATION OF MAJOR PROGRAMS:**⁸CFDA NUMBER(S)⁹ NAME OF FEDERAL PROGRAM or CLUSTER¹⁰

84.010A, 84.398A

84.410A

84.215X

93.778

Dollar threshold used to distinguish between Type A and Type B programs:

Auditee qualified as low-risk auditee? 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

Township High School District 211
05-016-2110-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2011

<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

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.