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

X School District Joint Agreement

Annual Financial Report

School District/Joint Agreement Number:	x	CASH ACCRUAL	Name of Auditing Firm:		
County Name:			Name of Audit Manager:		
Name of School District/Joint Agreement:			Address:		
Address:	Submit alastrani	c AFR directly to ISBE	City:	State:	Zip Code:
City:	Submit electronic	C APR directly to ISBE	Phone Number:	Fax Number:	
Email Address:			IL. License Number:	Expiration I	Date:
Zip Code:			Email Address:		

TAB Name

AFR Page No. Page 2 Page 2

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- 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:	9/29/2011

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.

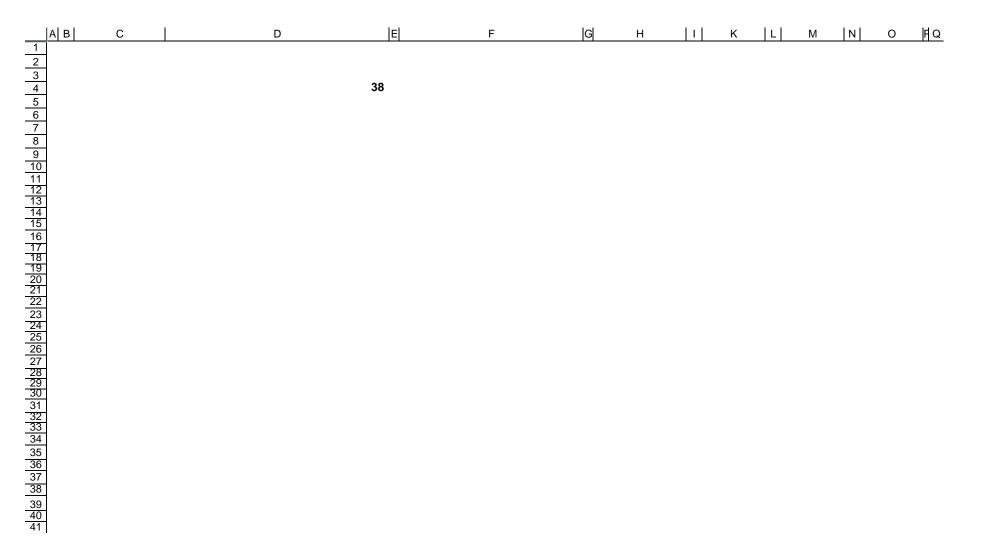
Account Name	3110	3500	3510	3100	3105	Total
Intergovernmental Accounts Receivable (150)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	1243314	130768	1600866	111230	862822	3949000
Other Receivables (160)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Deferred 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)

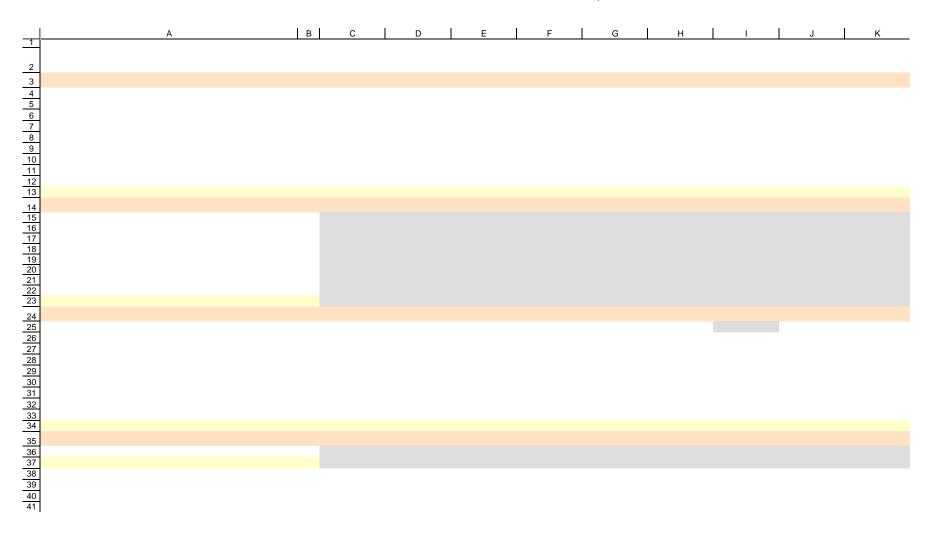
PART E - QUALIFICATIONS OF AUDITING FIRM

- * 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 a	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/vvvv



BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2011

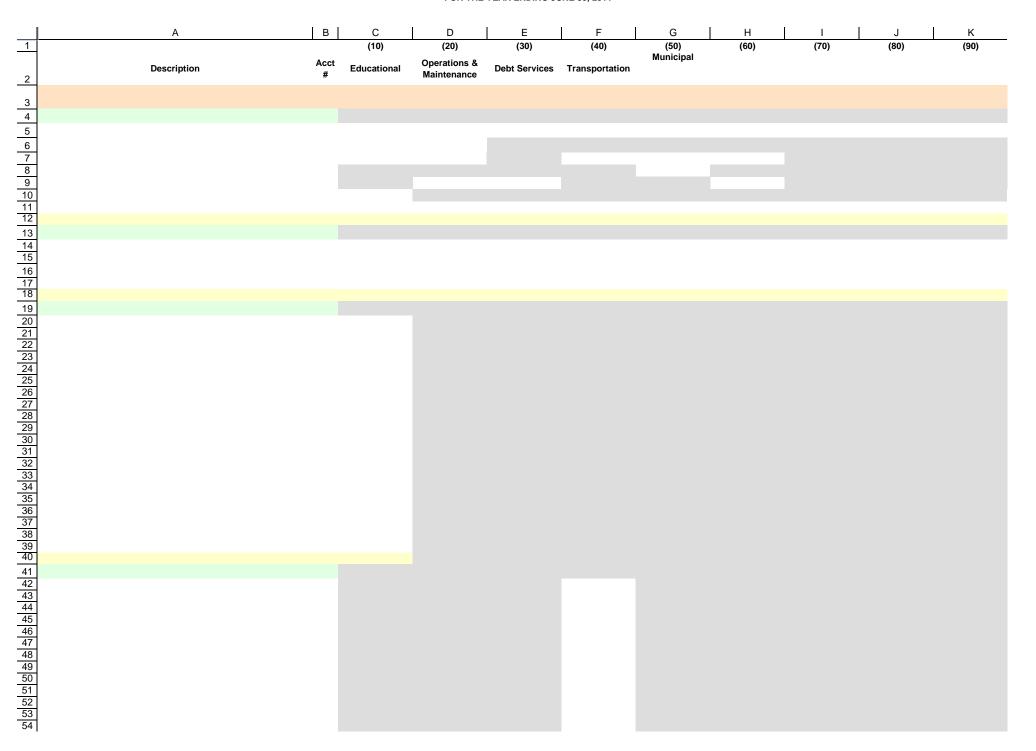


BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DIBBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2011 Page 7 Page 7

					ALL I ONDO - I	OK THE YEAR EN	20 00.12 00, 20				
A	В	С	D	E	F	G	Н		J		K
_		(10)	(20)	(30)	(40)	(50) Municipal	(60)	(70)	(80)		(90)
Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort		revention Safety
RECEIPTS/REVENUES											
Local Sources Flow-Through Receipts/Revenues from One District to	1000 2000	154,661,605	28,133,855	5,351,481	6,259,166	8,231,724	4,374	1,703,430		0	
Another District		0	0		0	0					
State Sources Federal Sources	3000 4000	12,109,084 7,432,645	96,598 0	0	3,430,877 0	0	0	0		0	
Total Direct Receipts/Revenues		174,203,334	28,230,453	5,351,481	9,690,043	8,231,724	4,374	1,703,430		0	
Receipts/Revenues for "On Behalf" Payments 2	3998	23,517,114									
Total Receipts/Revenues		197,720,448	28,230,453	5,351,481	9,690,043	8,231,724	4,374	1,703,430		0	
DISBURSEMENTS/EXPENDITURES											
Instruction Support Services	1000 2000	118,635,781 46,956,811	22 766 704		0.477.750	2,181,818	98,875			0	
Community Services	3000	2,024	23,766,701		9,477,759 0	6,256,592 0	98,875			U	
Payments to Other Districts & Governmental Units	4000	4,669,296	339,196	0	0	211,871	0				
Debt Service	5000	0	0	10,440,253	0	0				0	
Total Direct Disbursements/Expenditures		170,263,912	24,105,897	10,440,253	9,477,759	8,650,281	98,875			0	
Disbursements/Expenditures for "On Behalf" Payments Total Disbursements/Expenditures	4180	23,517,114 193,781,026	0 24,105,897	0 10,440,253	9,477,759	0 8,650,281	0 98,875			0	
Excess of Direct Receipts/Revenues Over (Under) Direct		193,761,020	24,103,097	10,440,233	9,411,133	0,030,201	90,073			0	
Disbursements/Expenditures ³		3,939,422	4,124,556	(5,088,772)	212,284	(418,557)	(94,501)	1,703,430		0	
OTHER SOURCES/USES OF FUNDS											
OTHER SOURCES OF FUNDS (7000)											
PERMANENT TRANSFER FROM VARIOUS FUNDS Abolishment of the Working Cash Fund	7440										
Abolishment of the Working Cash Fund Abatement of the Working Cash Fund	7110 7110			2,000,000							
Abatement of the Working Cash Fund Transfer of Working Cash Fund Interest Transfer Among Funds Transfer of Interest ⁶ Transfer from Capital Project Fund to O&M Fund	7120			2,000,000							
Transfer Among Funds	7130										
Transfer of Interest ⁶	7140						28,221				
Transfer from Capital Project Fund to O&M Fund Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to	7150 7160										
Debt Service Fund ⁴											
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to	7170										
Debt Service Fund ⁴ SALE OF BONDS (7200)											
Principal on Bonds Sold	7210										
Principal on Bonds Sold Premium on Bonds Sold Accrued Interest on Bonds Sold	7220										
Accrued Interest on Bonds Sold	7230										
Sale or Compensation for Fixed Assets ⁵ Transfer to Debt Service to Pay Principal on Capital Leases	7300 7400	9,700		247.405							
Transfer to Debt Service to Pay Frincipal on Capital Leases Transfer to Debt Service to Pay Interest on Capital Leases	7500			347,165 12,013							
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0							
Transfer to Debt Service to Pay Interest on Capital Leases Transfer to Debt Service to Pay Principal on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Capital Projects Fund	7700			0							
Transfer to Capital Projects Fund SBE Loan Proceeds	7800 7900						0				
Other Sources Not Classified Elsewhere	7990										
Total Other Sources of Funds		9,700	0	2,359,178	0	0	28,221	0		0	
OTHER USES OF FUNDS (8000)											
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100) Abolishment or Abatement of the Working Cash Fund	8110							2,000,000			
Transfer of Working Cash Fund Interest	8120							2,000,000			
Transfer Among Funds	8130										
Transfer of Interest ⁶	8140			28,221							
Transfer from Capital Project Fund to O&M Fund	8150						0				
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5											

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 NDI304R368n0,Pge 8

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



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

					TEAN ENDING SO	•					
	[A]	В	С	D	E	F	G	Н		J	К
1			(10)	(20)	(30)	(40)	(50) Municipal	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55				Į.			Social Security	Į.			
56 57	-										
58											
59 60	-										
61											
62	-										
64											
65 66	-										
67											
68 69	-										
70											
72	-										
73											
75	-										
76											
78	-										
79											
81											
82	-										
84	-										
85											
87											
88	-										
	-										
	-										
2 555 566 577 588 599 600 611 622 633 644 655 666 677 774 757 767 778 808 811 828 838 844 858 868 879 888 888 888 888 888 888 888 888 88	-										
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STATEMENT OF REVENUES RECEIVED/REVENUES

	Page 11				STATEMENT OF	F REVENUES REC	EIVED/REVENUES	S				Page 11
					FOR THE	YEAR ENDING J	UNE 30, 2011					
ı	I	А	В	С	D	E	F	G	Н	I i I	J	К
1		А	Ь	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Acct		Operations &			Municipal				Fire Prevention
0		Description	#	Educational	Maintenance	Debt Services	Transportation		Capital Projects	Working Cash	Tort	& Safety
104								Social Security				
2 104 105 106 107 108 109												
106												
107												
108												
109												
110												
111	1											
110 111 112 113												
114												
115												
116												
117	1											
118												
115 116 117 118 119												
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	Page 12				REVENUES REC	EIVED/REVENUE JNE 30, 2011	S				Page 12
1	A	B	l c	l p	l E	l F	l G	I н	l ı l	J	l ĸ
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal	Capital Projects		Tort	Fire Prevention & Safety
150											
151											
153											
154											
155											
156											
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164											
165											
167											
168											
169											
170											
1/1											
2 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173											

Α	В	С	D	Е	F	G	Н	I	J	K
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Fresh Fruits & Vegetables	4240			·	·	Coolai Coolaili,				<u>'</u>
Food Service - Other (Describe & Itemize)	4299									
Total Food Service		1,187,612				0				
TITLE I										
Title I - Low Income	4300	711,467								
Title I - Low Income - Neglected, Private	4305									
Title I - Comprehensive School Reform	4332									
Title I - Reading First Title I - Even Start	4334 4335									
Title I - Reading First SEA Funds	4337									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
Total Title I		711,467	0		0	0				
ITLE IV										
Title IV - Safe & Drug Free Schools - Formula	4400									
Title IV - 21st Century	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		0	0		0	0				
EDERAL - SPECIAL EDUCATION										
Fed - Spec Education - Preschool Flow-Through	4600									
Fed - Spec Education - Preschool Discretionary Fed - Spec Ed1 -5el - LB2(d - S)Alcho I F/4(- 13(I)13(e Ic3(- Com)1	4605	13(n)12(d)13(e)IT L -(1023/26)62IT 33 /	6 0 Td (43f 7 7504 Tc	0 Tw9/Tc 0176 -6 7	2 0 221 44 21321 44)	-1)6(u)13(n)1T L/TT0 1	Tf -0.0067 Tc 0.001	3 T30336 0781 -5 88	0 104 4600)]T T* [/F
					1					

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

A B C D E F G H I J K

(10) (20) (30) (40) (50) (60) (70) (80) (90)

Description Acct # Educational # Educational Maintenance

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

	A	В	С	D	Е	F	G	Н	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4 I	NSTRUCTION (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 Progms - Private Tuition	1922 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
	Total Instruction 10	1000	04,111,700	25,030,245	1,762,910	2,619,101	330,020	3,210,425	930,720	0	110,030,701	119,212,310
	SUPPORT SERVICES (ED)											
34	SUPPORT SERVICES - PUPILS	0440	4 007 407	450 447	000.740	0.555					0.554.577	0.404.574
35	Attendance & Social Work Services	2110	1,397,127	456,147	688,748	9,555		4.500		0.000	2,551,577	2,431,574
36 37	Guidance Services	2120	6,197,274	1,944,666	24,783	38,600		1,598	399	8,996	8,215,917	7,882,486
38	Health Services	2130 2140	571,813	162,186	2,030	36,009			399		772,437	705,965
38	Psychological Services Speech Pathology & Audiology Services	2140	1,422,800 875,124	487,905 310,065							1,910,705 1,185,189	1,953,835 1,154,581
40		2190	1,838,122	310,065							2,189,517	2,236,564
41	Other Support Services - Pupils (Describe & Itemize) Total Support Services - Pupils	2190 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	2100	12,302,200	3,712,304	7 10,001	04,104	0	1,550	333	0,000	10,020,042	10,303,003
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	00,373	88.188	11,742	400	3,300		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		-,,023	,,,,,,,,,,,	3.0,021	20.,.07	, . 12	.00	0,000		2,202,000	,,500,2.0
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		3,073			827,970	626,724
	·	2360 -	500,327	200,347	15,050	1,030		110			321,310	020,724
51	Tort Immunity Services	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

Budget

(900) Total

	Page 16		STA	TEMENT OF EXP	ENDITURES DISB FOR THE YEAR	URSED/EXPEND ENDING JUNE 3	ITURES, BUDGET 0, 2011	TO ACTUAL		
1	A	В	С	D	E	F	G	Н		J
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
-										
-										
-										

Page 17

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

Page 17

В D G (600) (700) (800) (100) (200) (300) (400) (500) (900) Funct # Employee Benefits Description Salaries

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

- 1	Α	В	С	D	E	F	G	Н	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
142												
143 144 145												
145												
146 147												
148 149												
149 150 151												

170 6d [(Non-4)Tj 0 -1.197 TD (165)Tj 0 -1a 328.2 2.098 TD (147)Tj 0 71.262 TD (394)Tj 0 71.098 TD (145)Tj 0 75.197 TD (167)Tj 0 76161

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

	Α	В	С	D	Е	F	G	н		J	К	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
237	SUPPORT SERVICES - GENERAL ADMINISTRATION											
238	Board of Education Services	2310									0	
239	Executive Administration Services	2320		23,152							23,152	21,900
240	Service Area Administrative Services	2330		19,356							19,356	18,300
241	Claims Paid from Self Insurance Fund	2361									0	
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
243	Unemployment Insurance Payments	2363									0	
244	Insurance Payments (Regular or Self-Insurance)	2364									0	
245	Risk Management and Claims Services Payments	2365									0	
246	Judgment and Settlements	2366									0	
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
248	Reciprocal Insurance Payments	2368									0	
249	Legal Services	2369									0	
250	Total Support Services - General Administration	2300		42,508							42,508	40,200
251	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
252	Office of the Principal Services	2410		397,354							397,354	375,200
253	Other Support Services - School Administration (Describe & Itemize)	2490									0	
254	Total Support Services - School Administration	2400		397,354							397,354	375,200
255	SUPPORT SERVICES - BUSINESS											
256	Direction of Business Support Services	2510		10,736							10,736	10,100
257	Fiscal Services	2520		104,512							104,512	98,700
258	Facilities Acquisition & Construction Services	2530									0	
259	Operation & Maintenance of Plant Services	2540		2,304,975							2,304,975	2,176,300
260	Pupil Transportation Services	2550		1,085,856							1,085,856	1,025,400
261	Food Services	2560		462,422							462,422	436,700
262	Internal Services	2570		12,776							12,776	12,100
263	Total Support Services - Business	2500		3,981,277							3,981,277	3,759,300
264	SUPPORT SERVICES - CENTRAL											
265	Direction of Central Support Services	2610									0	
266 267	Planning, Research, Development, & Evaluation Services	2620		05.700							0	00.400
207	Information Services	2630		95,769							95,769	90,400
268 269	Staff Services	2640		43,728							43,728	41,300
270	Data Processing Services	2660		219,397 358,894							219,397 358,894	207,200 338,900
271	Total Support Services - Central	2600 2900		330,034							0	330,900
272	Other Support Services (Describe & Itemize) Total Support Services	2000		6,256,592							6,256,592	5,908,000
				0,230,392							0,230,392	3,900,000
	COMMUNITY SERVICES (MR/SS)	3000									U	
	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
275 276	Payments vioicSpecifie@Bbjcaitt80P rograms	412038h	/									
277												
278 279												
279												
280												
281												
282												

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

1	Α	В	С	D	Е	F	G	Н		J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description	Funct	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
2	<u> </u>	#	Guidillos	Benefits	Services	Materials	Supital Sullay	Other Objects	Equipment	Benefits		Daagot
283	State Aid Anticipation Certificates	5140									0	
284 285	Other (Describe & Itemize)	5150						0			0 0	0
286	Total Debt Services - Interest ROVISION FOR CONTINGENCIES (MR/SS)	5000 6000						0			O .	100,000
287	ROVISION FOR CONTINGENCIES (MR/35)	6000		8,650,281				0			8,650,281	8,242,000
	Excess (Deficiency) of Receipts/Revenues Over			0,000,201				· ·				0,2 12,000
288 289	Disbursements/Expenditures										(418,557)	
203												
290												
291	SUPPORT SERVICES (CP)											
292												
293												
294												
290 291 292 293 294 295 296 297 298 299 300 301 302 303												
290												
298												
299												
300												
301												
302												
303												
304												
305												
305 306												
307												
307 308												
309												
310												
311												
312												
313												
314												
316												
0.0												
317												
318												
320												
321												
309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326												
323												
324												
325												
326												

Budget

(900)

Total

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

(400)

Supplies &

Materials

G

(500)

Capital Outlay

Н

(600)

Other Objects

(700)

Non-Capitalized Equipment (800)

Termination

Benefits

Ε

(300)

Purchased

Services

D

(200)

Employee

Benefits

1	Α	В	С
1			(100)
2	Description	Funct #	Salaries
327			
328 329			
329 330 331 332			
333 334 335 336 337 338 340 341 342 343 344 345 346 347 348 349			
350 351 352 353			

FEDERAL STIMULUS - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009

(Detailed Schedule of Receipts and Disbursements)

Page 24 Page 24

	A	В	С	D	Е	F				
1	SCHEDULE OF AD VALOREM TAX RECEIPTS									
2	Description	Taxes Received 7-1-10 Thru 6-30-11 (from 2010 Levy & Prior	Taxes Received (from the 2010 Levy)	Taxes Received (from 2009 & Prior Levies)	Total Extimated Taxes (from the 2010 Levy)	Estimated Taxes Due (from the 2010 Levy)				
3				(Column B - C)		(Column E - C)				
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 overidden when reporting on a ACCRUAL basis.									
22	** All tax receipts for debt service payments on bonds mus	t be recorded on line 6 (Del	ot Services).							

	A	В	С	D	E	F
1	SCHEDULE OF SHORT-TERM DEBT	Г				
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
	CORPORATE PERSONAL PROPERTY REPLACEMENT TA ANTICIPATION NOTES (CPPRT)	X				
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
	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 (GS	AAC)				
25	Total GSAACs (All Funds)					0
26	OTHER SHORT-TERM BORROWING					
27	Total Other Short-Term Borrowing (Describe & Itemize	e)				0
20						

29 SCHEDULE OF LONG-TERM DEBT

30	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
	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	
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47									0	
47									0	
48									0	
49			51,929,525		34,081,017	0	0	8,962,165	25,118,852	19,169,011

51 * Each type of debt issued must be identified separately with the amount:
52 1. Working Cash Fund Bonds 4. Fire Preversity 2. Funding Bonds 5. Tort Judgersity 3. Refunding Bonds 6. Building Bonds

Fire Prevent, Safety, Environmental and Energy Bonds
 Tort Judgment Bonds
 Building Bonds

8. Other

7. Other Capital Lease

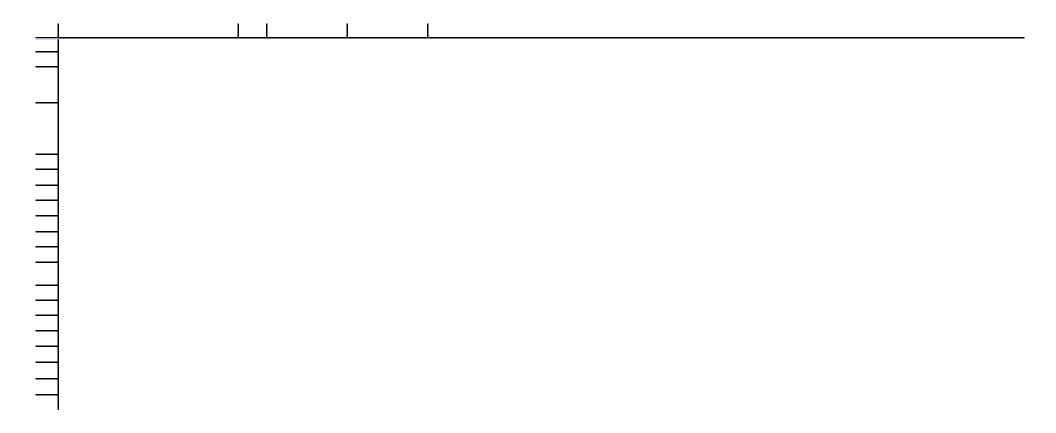
G

Н

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	Н	1	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELEC	TED REVENUE SOURCE	S					
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		0	0	0	0	0	
25	Reserved Fund Balance	714						
26	Unreserved Fund Balance	730	0	0	0	0	0	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a							
30	Yes No Has the entity established an insurance reserve	oursuant to 745 II CS 10/9-10	132					
31	If yes, list in the aggregate the following:	Total Claims Payments:						
32	ii yes, iist iii tile aggregate tile lollowilig.	Total Reserve Remaining:						
33	Using the following categories, list all other Tort Immunity expenditures not	Total Reserve Remailing.						
34	included in line 30 above. Include the total dollar amount for each category.							
	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	n and/or Reduction						
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)							
43	Legal Services							
44	Principal and Interest on Tort Bonds							
46								
47	in those other funds that are being spent down. Cell G6 above should	d include interest earnings or	nly from these restricted	d tort immunity monies a	and only if reported in a	fun ather than Tort Imm	nunity Fund (80).	
48	^b 55 ILCS 5/5-1006.7							



Page 28 Page 28.36 584.4 14.04 T.6 re

Page 29

ESTIMATED INDIRECT COST DATA

	Α	В	С	D	Е	F	G H	
1	ESTIMAT	ED INDIRECT COST RATE DATA						
2	SECTION I							
3	Financial Γ	Pata To Assist Indirect Cost Rate Determination						
4	(Source doc	ument for the computation of the Indirect Cost Rate is found in the "	Expenditure	s 15-22" tab.)				
5	grant prog the same f	CCTS EXCLUDE CAPITAL OUTLAY. With the exception of line 12, enter rams. Also, include all amounts paid to or for other employees within eac ederal grant programs. For example, if a district received funding for a Tid/or purchased services paid on or to persons whose salaries are classifications.	h function tha tle I clerk, all	t work with specific federal other salaries for Title I cle	grant programs in the sar	ne capacity as those charg	ged to and reimbursed from	
	Support S	ervices - Direct Costs (1-2000) and (5-2000)						
7	Direction c	f Business Support Services (1-2510) and (5-2510)						
8		rices (1-2520) and (5-2520)						
9	Operation	and Maintenance of Plant Services (1, 2, and 5-2540)						
10	Food Serv	ces (1-2560) Must be less than (P16, Col E-F, L62)						
	Value of C	ommodities Received for Fiscal Year 2011 (Include the value of commodi	ties when det	ermining if an A-133 is				
11	required).				163,643			
12	Internal Se	rvices (1-2570) and (5-2570)						
13	Staff Servi	ces (1-2640) and (5-2640)						
14		essing Services (1-2660) and (5-2660)						
15	SECTION I							
	Estimated	Indirect Cost Rate for Federal Programs (Data subject to adju	stment for "	carry-forward" or "termi	nation benefit" totals)			
17				Restricted			ed Program	
18			Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
	Instruction		1000		119,542,259		119,542,259	
	Support Ser	vices:						
21	Pupil		2100		17,607,353		17,607,353	
22	Instruction		2200		8,954,914		8,954,914	
23	General A		2300		1,656,485		1,656,485	
24	School Ad	min	2400		8,898,199		8,898,199	
	Business:			040.040		040.040		
26		f Business Spt. Srv.	2510	316,310	0	316,310	0	
27	Fiscal Ser		2520	942,757	0	942,757	0	
28 29		aint. Plant Services	2540 2550		24,045,649 9,887,433	24,045,649	9,887,433	
30	Pupil Trans Food Serv		2560		5,878,330		5,878,330	
31	Internal Se		2570	190,068	0,070,330	190,068	0,070,000	
	Central:	111000	2010	190,000	U	190,000	U	
33		f Central Spt. Srv.	2610		0		0	
34		n, Dvlp, Eval. Srv.	2620		0		0	
35	Information	· · · · · · · · · · · · · · · · · · ·	2630		963,735		963,735	
36	Staff Servi		2640	604,202	0	604,202	0	
37		essing Services	2660	2,428,280	0	2,428,280	0	
	Other:	300.11g C0111000	2900	2, .20,200	2,198	_,,	2,198	
	Community	Services	3000		2,024		2,024	
40	Total			4,481,617	197,438,579	28,527,266	173,392,930	
41				Restrict			cted Rate	
42				Total Indirect Costs:	4,481,617			
43				Total Direct Costs:	197,438,579	Total Direct Costs:	173,392,930	
42 43 44 45				=	2.27%	=		
45								
. •								

Page 31

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 WORKSHE⊞udgeted79.08 0kbc6 797.21Td T1 -9188(T2 T	ï1 - 0 55(Td T1 -918

Audit Checklist

Page 35 Page 35

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)

Page 36 Page 36

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 o 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 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 - 4299

Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.

7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse i 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 reciept/revenue and expenditure/disbursement amounts
- 10. All current year's projects are included and reconciled to most recent FRIS report filed
 - Including revenue and expenditure/disbursement amounts
- 11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding with discrepancies reported as Questioned Costs.
- 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 havenot 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 6.36 TT016.81T016.84 0W n 1 Tf 6.36 0 0 6.36 56.04 147 Tm232.0T8Dt 0 0 6.36 56.04 286.4401 Tm (20.)Tj hTJ ET q 67.44 170.52 184.68 6.84 n

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		
nues 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

Township High School District 211 05-016-2110-17 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2011

	ISBE Project # Receipts/Revenues		Expenditure/D	oisbursements ⁴					
Federal Grantor/Pass-Through Grantor/	CFDA	(1st 8 digits)	Year	Year	Year	Year	Obligations/	Final	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/09-6/30/10	7/1/10-6/30/11	7/1/09-6/30/10	7/1/10-6/30/11	Encumb.	Status	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
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.

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- When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- 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.

		ISBE Project #	Receipts/	Revenues	Expenditure/D	isbursements ⁴			
Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and	CFDA Number ²	(1st 8 digits) or Contract #3	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11	Obligations/ Encumb.	Final Status	Budget
Major Program Designation	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
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.

To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.

Township High School District 211 05-016-2110-17 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2011

		ISBE Project #	Receipts/	Receipts/Revenues		isbursements ⁴			
Federal Grantor/Pass-Through Grantor/	CFDA	(1st 8 digits)	Year	Year	Year	Year	Obligations/	Final	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/09-6/30/10	7/1/10-6/30/11	7/1/09-6/30/10	7/1/10-6/30/11	Encumb.	Status	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
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.

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		ISBE Project #	Receipts/	Revenues	Expenditure/D	isbursements⁴			
Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and	CFDA Number ²	(1st 8 digits) or Contract #3	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11	Year 7/1/09-6/30/10	Year 7/1/10-6/30/11	Obligations/ Encumb.	Final Status	Budget
Major Program Designation	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
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

		ISBE Project #	Receipts/	Revenues	Expenditure/D)isbursements⁴			
Federal Grantor/Pass-Through Grantor/	CFDA	(1st 8 digits)	Year	Year	Year	Year	Obligations/	Final	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/09-6/30/10	7/1/10-6/30/11	7/1/09-6/30/10	7/1/10-6/30/11	Encumb.	Status	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
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.

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- 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 OTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AW

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:

	Federal	Amount Provided to
Program Title/Subrecipient Name	CFDA Number	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.

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

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FINANCIAL STATEMENTS Type of auditor's report issued:	(Unqualified, Qualified, Adverse, Disclaimer)				
	(Oriqualifica, Qualifica, Adverse, Discialifici)				
INTERNAL CONTROL OVER FINANCE • Material weakness(es) identified?	CIAL REPORTING:		YES	Χ	NO
Significant Deficiency(s) identified the be material weakness(es)	nat are not considered to		YES	Χ	None Reported
Noncompliance material to financial	statements noted?		YES	X	NO
FEDERAL AWARDS INTERNAL CONTROL OVER MAJOR	R PROGRAMS:				
Material weakness(es) identified?			YES	Χ	NO
Significant Deficiency(s) identified the be material weakness(es)	nat are not considered to		YES	Χ	None Reported
Type of auditor's report issued on com	npliance for major programs:	(Unqualifi	ed, Qualifie	ed, Ad	verse, Disclaimer ⁷)
Any audit findings disclosed that are re	aguired to be reported in				
accordance with Circular A-133, § .51			YES	Χ	NO
IDENTIFICATION OF MAJOR PROG	RAMS: ⁸				
CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰				
84.010A, 84.398A					
84.410A					
84.215X					
93.778					

Auditee qualified as low-risk auditee? X YES

NO

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

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

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

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Township High School District 211 05-016-2110-17 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2011

	SECTION III -	FEDERAL AWARD FINDING	S AND QUESTION	ED COSTS
1. FINDING NUMBER: ¹⁴	N/A	2. THIS FINDING IS:	New	Repeat from Prior year? Year originally reported?
3. Federal Program Name and	d Year:			
1. Project No.:			5. CFDA No).:
6. Passed Through:				
. Federal Agency:				
	ment (including s	statutory, regulatory, or other c	itation)	
). Condition ¹⁵				
0. Questioned Costs ¹⁶				
1. Context ¹⁷				
2. Effect				
3. Cause				
14. Recommendation				
15. Management's response ¹	8			
For ISBE Review				
Date:		Resolution Criteria Code Nu	ımher	
nitials:		Disposition of Questioned C		
minaio.		Disposition of Questioned C	JOSES GOOD LOUGH	

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding.

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

[&]quot; See footnote 12.

¹⁰ 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, 2011

Finding Number	Condition	Current Status ²
<u>rinding Number</u>	Condition	<u>Current Status</u>

NONE

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

- 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.

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:

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Township High School District 211 05-016-2110-17

Corrective Action Plan	
Finding No.:	N/A
Condition:	
Plan:	
Anticipated Date of Comp	pletion:
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.