Due to ROE on October 15th
Due to ISBE on November 15th
SD/JA12

[X] School District
[ ] Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779

Illinois School District/Joint Agreement
Annual Financial Report *
June 30, 2012

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number: **05-016-2110-17**

County Name: **Cook**

Name of School District/Joint Agreement: **Township High School District 211**

Address: **1750 South Roselle Road**

City: **Palatine**

Email Address:

Zip Code: **60067**

Accounting Basis:

[ ] CASH
[X] ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

Send ISBE a File

0

Certified Public Accountant Information

Name of Auditing Firm: **Baker Tilly Virchow Krause, LLP**

Name of Audit Manager: **John Rossi**

Address: **1301 W. 22nd Street, Suite 400**

City: **Oak Brook** State: **IL** Zip Code: **60523**

Phone Number: **630-990-3131** Fax Number: **630-990-0039**

IL. License Number: **066-004260** Expiration Date:

Email Address: john.rossi@bakertilly.com

Annual Financial Report

Type of Auditor's Report Issued:

[ ] Qualified [X] Unqualified
[ ] Adverse
[ ] Disclaimer

A-133 Single Audit Status:

[X] YES [ ] NO Are Federal expenditures greater than $500,000?
[X] YES [ ] NO Is all A-133 Single Audit Information completed and attached?
[ ] YES [X] NO Were any findings issued?

ISBE Use Only

[ ] Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print): **David S. Torres**

Email Address: **dtorres@d211.org**

Telephone: **847-755-6600** Fax Number: **847-755-6810**

Signature & Date:

[ ] Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone: Fax Number:

Signature & Date:

[ ] Reviewed by Regional Superintendent/Cook ISC

RegionalSuperintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone: Fax Number:

Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (05/12)

Updated 7/25/12

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other s
upporting authorization/documentation, as necessary, to use the applicable account code (cell).

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Page 2

AUDITOR -5.8-19-8]t to

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

PART A - FINDINGS

1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Sections 8-2, 10-20.19 or 19-6 of the School Code. [105 ILCS 5/8-2; 10-20.19; 19-6]*
3. One or more contracts were executed or purchases made contrary to the provisions of *Section 10-20.21 of the School Code. [105 ILCS 5/10-20.21]*
4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted. *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*
5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authority.
8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *State Revenue Sharing Act. [30 ILCS 115/12]*
9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
10. One or more interfund loans were outstanding beyond the term provided by statute.
11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Sections 2-3.27 and 2-3.28 of the School Code. *[105 ILCS 5/2-3.27; 2-3.28]*
14. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by Sections *17-16 or 34-23 thru 34-27 of the School Code. [105 ILCS 5/17-16 or 34-23 thru 34-27]*
15. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
16. The district has issued school or teacher orders for wages as permitted in *Sections 8-16, 32-7.2 and 34-76 of the School Code* or issued funding bonds for this purpose pursuant to *Section 19-8 of the School Code. [105 ILCS 5/8-6, 32-7.2, 34-76, and 19-8]*
17. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
18. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
19. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
20. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date:
22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (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: 8/30/2012

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)	633510	127246	1623182	148828	883076	3415842
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)	633510	69489	811591	74414	441538	2030542
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	0	57757	811591	74414	441538	1385300
Total						6831684683yc9d Pe

Page 3

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for $1.50)

Tax Year 2011 — Equalized Assessed Valuation (EAV): 8,189,710,378

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.018878	+	0.003339	+	0.000832	=	0.023050	0.000000

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
216,704,596	205,579,968	11,124,628	142,663,969

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

C. Short-Term Debt **

CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates		Other		Total
0	+	0	+	0	+	0	+	0	+	0	=	0

** The numbers shown are the sum of entries on page 25.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

X a. 6.9% for elementary and high school districts, 565,090,016

b. 13.8% for unit districts.

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:……..…….....	511	17,278,789

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

Page 4

ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)

District Name: Township High School District 211
District Code: 05-016-2110-17
County Name: Cook

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	142,663,969.00	0.658	**Weight**	0.35
	Funds 10, 20, 40, & 70,	216,704,596.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	205,579,968.00	0.949	**Adjustment**	0
	Funds 10, 20, 40 & 70,	216,704,596.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	**Value**	1.40
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
	Funds 10, 20 40 & 70	143,366,422.00	251.05	**Weigh**	

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2012

Page 6

	A	B
1		
2	**ASSETS**	**Acct. #**
3	**CURRENT ASSETS (100)**	
4	Cash (Accounts 111 through 115) [1]	
5	Investments	120
6	Taxes Receivable	130
7	Interfund Receivables	140
8	Intergovernmental Accounts Receivable	150
9	Other Receivables	160
10	Inventory	170
11	Prepaid Items	180
12	Other Current Assets (Describe & Itemize)	190
13	**Total Current Assets**	
14	**CAPITAL ASSETS (200)**	
15	Works of Art & Historical Treasures	210
16	Land	220
17	Building & Building Improvements	230
18	Site Improv5.2(mA80(o1t8mA80(c)-10(c)-a9(c)-u077 -1.510077 --u077 -1.1.5103810)j 0.00234 -1.512 Td (S)-6(i)-8(teCap)9 Impc)-10()	
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BASIC FINANCIAL STATEMENT

STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE

ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2012

Page 7

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	**Description**	**Acct #**	**Educational**	**Operations & Maintenance**						
3										
4										
5										
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BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2012

Page 10

	A	B
1		
2	**Description**	**Acct #**
49	Transfer Among Funds	8130
50	Transfer of Interest	8140
51	Transfer from Capital Project Fund to O&M Fund	8150
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170
54	Taxes Pledged to Pay Principal on Capital Leases	8410
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440
58	Taxes Pledged to Pay Interest on Capital Leases	8510
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740
70	Taxes Transferred to Pay for Capital Projects	
71		
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75		
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80		
81		

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2012

Page 9

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2012

Page 10

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					252,037					
64	**EARNINGS ON INVESTMENTS**										
65	Interest on Investments	1510	228,525								
66											
67											
68											
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STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2012

Page 11

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
104											
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STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2012

Page 12

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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2012

Page 14

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2012

Page 15

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**	**Budget**
3												
4	**INSTRUCTION (ED)**											
5	Regular Programs	1100	52,051,855	17,480,716	189,497	1,345,852	9,883	25,751	1,341,339	3,900	72,448,793	74,195,887
6	Pre-K Programs	1125									0	
7	Special Education Programs (Functions 1200-1220)	1200	15,804,345	4,564,066	169,927	158,810			28,017	5,745	20,730,910	22,778,191
8	Special Education Programs Pre-K	1225									0	
9	Remedial and Supplemental Programs K-12	1250									0	
10	Remedial and Supplemental Programs Pre-K	1275									0	
11	Adult/Continuing Education Programs	1300	647,455	15,211	56,972	38,878					758,516	875,252
12	CTE Programs	1400	5,863,124	1,996,264	64,184	270,798	27,170	807,533	102,338		9,131,411	9,328,989
13	Interscholastic Programs	1500	6,259,838	472,009	1,043,057	341,308	58,425	250,402	47,455		8,472,494	10,178,128
14	Summer School Programs	1600	2,595,750	194,703	52,276	20,977					2,863,706	3,466,186
15	Gifted Programs	1650									0	
16	Driver's Education Programs	1700	1,001,163	347,797		1,056					1,350,016	1,192,491
17	Bilingual Programs	1800	2,201,953	664,720		281					2,866,954	3,008,854
18	Truant Alternative & Optional Programs	1900	51,879	5,309	75,048						132,236	163,430
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									0	
32	**Total Instruction** [10]	**1000**	86,477,362	25,740,795	1,650,961	2,177,960	95,478	1,083,686	1,519,149	9,645	118,755,036	125,187,408
33	**SUPPORT SERVICES (ED)**											
34	**SUPPORT SERVICES - PUPILS**											
35	Attendance & Social Work Services	2110	1,401,393	442,083	690,169	7,744					2,541,389	2,589,252
36	Guidance Services	2120	6,019,368	1,895,404	14,966	465,724		2,126	2,653		8,400,241	8,306,830
37	Health Services	2130	623,561	158,793	1,554	31,426					815,334	796,630
38	Psychological Services	2140	1,290,810	432,162							1,722,972	1,733,436
39	Speech Pathology & Audiology Services	2150	933,630	321,507							1,255,137	1,259,854
40												
41												
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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2012

Page 17

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2012

Page 18

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**	**Budget**
142	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
143	State Aid Anticipation Certificates	5140									0	
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
145	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	
146	**DEBT SERVICE - INTERST ON LONG-TERM DEBT**	**5200**									0	
147	**Total Debt Services**	**5000**						0			0	0
148	**PROVIC0UTm (61r)1(i)1eF6(Dm (61R CON)-4(tC0UTN)-1GE1(i)1NCC0UTE1(i)1)1(i)1e(O&3(R)1()133(cesscn1j 32.94 6 Td (5000)Tj /TT01 Tf744.1493 Tc 0 Tw 0 6.601 -688 0 1 9.282 41.040 T,m)110794(510-75.5 0 -1cn 72.94[1T,m)11719,m)11418 (6745(2,m)11131,m)11164 (6745(3,m)117**											
149												
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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2012

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**	**Budget**
188	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	**4400**									0	
189	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0
190	**DEBT SERVICES (TR)**											
191	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
192	Tax Anticipation Warrants	5110									0	
193	Tax Anticipation Notes	5120									0	
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
195	State Aid Anticipation Certificates	5140									0	
196	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
197	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
198	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
199	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0	
200	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	
201	**Total Debt Services**							0			0	0
202	**PROVISION FOR CONTINGENCIES (TR)**	**6000**										100,000
203	**Total Disbursements/ Expenditures**		5,221,395	1,606,905	1,150,233	1,106,721	674,098	600	10,125	0	9,770,077	9,967,000
204	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										385,536	
205												
206	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
207	**INSTRUCTION (MR/SS)**											
208	Regular Programs	1100		572,961							572,961	564,800
209	Pre-K Programs	1125									0	
210	Special Education Programs (Functions 1200-1220)	1200		1,286,423							1,286,423	1,268,000
211	Special Education Programs - Pre-K	1225									0	
212	Remedial and Supplemental Programs - K-12	1250									0	
213	Remedial and Supplemental Programs - Pre-K	1275									0	
214	Adult/Continuing Education Programs	1300		101,991							101,991	100,500
215	CTE Programs	1400		46,409							46,409	45,700
216	Interscholastic Programs	1500		356,343							356,343	351,700
217	Summer School Programs	1600		145,841							145,841	143,800
218	Gifted Programs	1650									0	
219	Driver's Education Programs	1700									0	
220	Bilingual Programs	1800		133,512							133,512	131,600
221	Truants' Alternative & Optional Programs	1900									0	
222	**Total Instruction**	**1000**		2,643,480							2,643,480	2,606,100
223	**SUPPORT SERVICES (MR/SS)**	**2000**										
224	**SUPPORT SERVICES - PUPILS**											
225	Attendance & Social Work Services	2110		59,977							59,977	59,100
226	Guidance Services	2120		258,325							258,325	254,600
227	Health Services	2130		85,492							85,492	84,300
228	Psychological Services	2140		17,980							17,980	17,700
229	Speech Pathology & Audiology Services	2150									0	
230	Other Support Services - Pupils (Describe & Itemize)	2190		397,737							397,737	392,100
231	**Total Support Services - Pupils**	**2100**		819,511							819,511	807,800
232	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
233	Improvement of Instruction Services	2210		75,251							75,251	74,200
234	Educational Media Services	2220		113,263							113,263	111,600
235	Assessment & Testing	2230									0	
236	**Total Support Services - Instructional Staff**	**2200**		188,514							188,514	185,800

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2012

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	A	B	C	D	E	F	G	H	I	J	K	L
1			**(100)**	**(200)**	**(300)**	**(400)**	**(500)**	**(600)**	**(700)**	**(800)**	**(900)**	
2												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2012

Page 21

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**	**Budget**
283	State Aid Anticipation Certificates	5140									0	
284	Other (Describe & Itemize)	5150									0	
285	**Total Debt Services - Interest**	**5000**						0			0	0
286	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										
287				9,101,821				0			9,101,821	8,936,000
288	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										335,115	
289												
290												
291	**SUPPORT SERVICES (CP)**											
292	**SUPPORT SERVICES - BUSINESS**											
293	Facilities Acquisition and Construction Services	2530									0	
294	Other Support Services (Describe & Itemize)	2900									0	
295	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0	0
296	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**											
297	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
298	Payments to Other Govt Uni13(her Gov)-15(t)-13(UE)-e08.84 re ffn-3(e A)-12(i)13(d A)--0.-998(t410 6.601 -6.6 0 192.12 701.88 Tm 2390(S0.0055 Tc 0.0134 Tw 0 5.8805 -5.88 0 134.28 41.04 Tm [24746 8-10(S)-8(uent)-13(s)5(J 27.-13(o Ot)-13-15at)-13o3(S)-12pe3(i)13(on Crt Gov136.5											
299												
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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2012

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**	**Budget**
327												
328												
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FEDERAL STIMULUS - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
1			----RECEIPTS----	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2												
3	**ARRA Revenue Source Code**	**Acct #**	**ARRA Receipts**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total Expenditures**
4	**Beginning Balance July 1, 2011**		3,976									
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	0	6,467	2,077	250						8,794
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	0									0
12	ARRA - IDEA Part B Section 611	4857	29,776				24,957					24,957
13	ARRA - Title II D Tecp14,957											
14												
15												
16												
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SCHEDULE OF AD VALOREM TAX RECEIPTS

Description	Taxes Received 7-1-11 Thru 6-30-12 (from 2011 Levy & Prior Levies) *	Taxes Received (from the 2011 Levy)	Taxes Received (from 2010 & Prior Levies) (Column B - C)	Total Extimated Taxes (from the 2011 Levy)	Estimated Taxes Due (from the 2011 Levy) (Column E - C)
Educational	149,696,430	79,572,434	70,123,996	154,630,273	75,057,839
Operations & Maintenance	27,469,479	14,074,179	13,395,300	27,349,850	13,275,671
Debt Services **	5,447,550	2,862,045	2,585,505	5,561,710	2,699,665
Transportation	6,410,316	3,506,953	2,903,363	6,814,937	3,307,984
Municipal Retirement	4,190,851	2,293,008			

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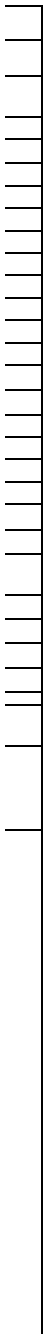

Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures

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	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, 2011**										0
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					123,471
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					146,118
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	269,589
13	**DISBURSEMENTS:**										
14	Instruction					10 or 50-1000					269,589
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	269,589
24	**Ending Cash Basis Fund Balance as of June 30, 2012**						0	0	0	0	0
25	**Reserved Fund Balance**					714					
26	**Unreserved Fund Balance**					730	0	0	0	0	0
27											
28	**SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]**										
30	**Yes** ☐ **No** ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:					
32						Total Reserve Remaining:					
33	Using the following categories, list all other Tort Immunity expenditures **not**										
34	included in line 30 above. Include the total dollar amount for each category.										
35	**Expenditures:**										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	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 the fiscal year 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										

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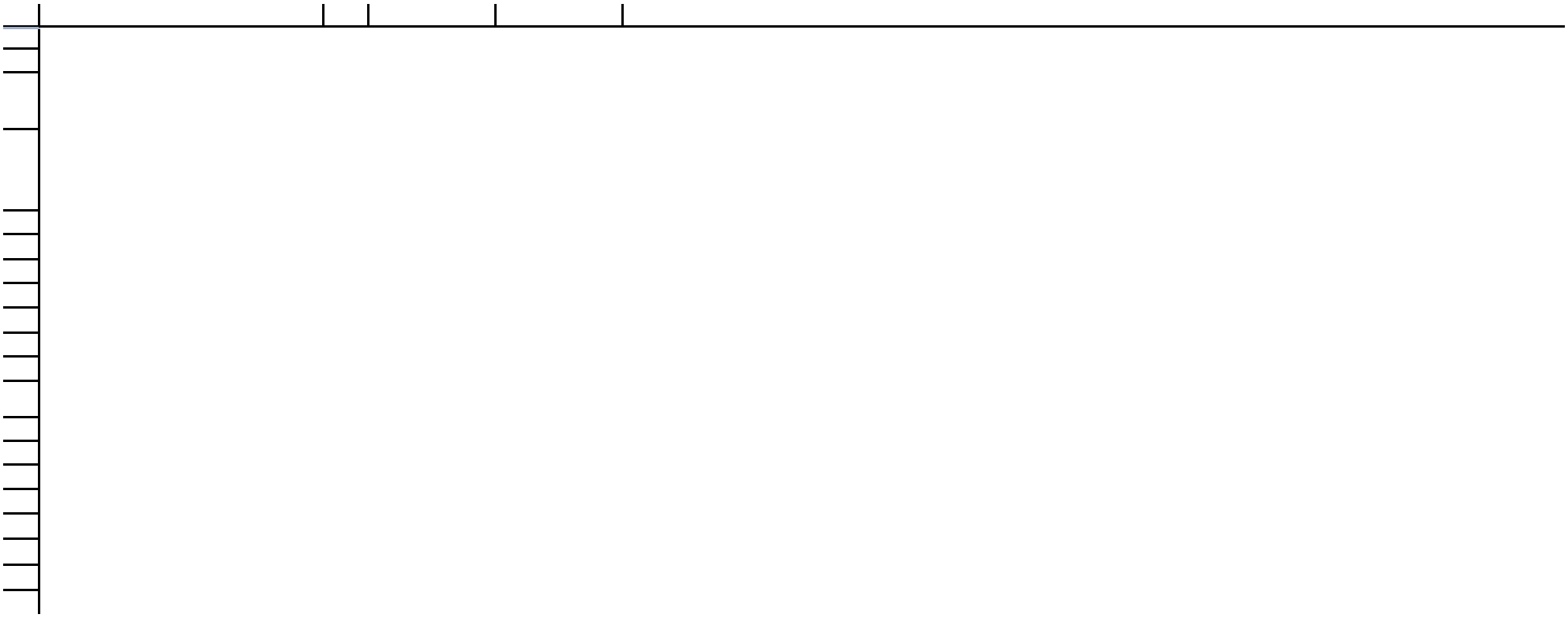

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	A	B	C	D	E	F
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)**					
2	*This schedule is completed for school districts only.*					
3						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
5						
6				**OPERATING EXPENSE PER PUPIL**		
7	**EXPENDITURES:**					
8	ED	Expenditures 15-22, L113		Total Expenditures	$	169,023,438
9	O&M	Expenditures 15-22, L149		Total Expenditures		26,786,453
10	DS	Expenditures 15-22, L167		Total Expenditures		8,898,807
11	TR	Expenditures 15-22, L203		Total Expenditures		9,770,077
12	MR/SS	Expenditures 15-22, L287		Total Expenditures		9,101,821
13	TORT	Expenditures 15-22, L330		Total Expenditures		0
14				**Total Expenditures**	$	**223,580,596**
15						
16	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**					
17						
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	27,990
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		83,595
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M	Revenues 9-14, L148, Col D	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L229, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L6, Col K - (G+I)	1125	Pre-K Programs		0
35	ED	Expenditures 15-22, L8, Col K - (G+I)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L10, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300	Adult/Continuing Education Programs		758,516
38	ED	Expenditures 15-22, L14, Col K - (G+I)	1600	Summer School Programs		2,863,706
39	ED	Expenditures 15-22, L19, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L20, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L21, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 15-22, L22, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L23, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L24, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L25, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L26, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L27, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L28, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L30, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L31, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
52	ED	Expenditures 15-22, L74, Col K - (G+I)	3000	Community Services		4,019
53	ED	Expenditures 15-22, L101, Col K	4000	Total Payments to Other District & Govt Units		6,553,036
54	ED	Expenditures 15-22, L113, Col G	-	Capital Outlay		958,465
55	ED	Expenditures 15-22, L113, Col I	-	Non-Capitalized Equipment		1,892,885
56	O&M	Expenditures 15-22, L129, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 15-22, L137, Col K	4000	Total Payments to Other Dist & Govt Units		301,562
58	O&M	Expenditures 15-22, L149, Col G	-	Capital Outlay		3,998,378
59	O&M	Expenditures 15-22, L149, Col I	-	Non-Capitalized Equipment		484,669
60	DS	Expenditures 15-22, L153, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L163, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		7,840,063
62	TR	Expenditures 15-22, L178, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 15-22, L189, Col K	4000	Total Payments to Other Dist & Govt Units		0
64	TR	Expenditures 15-22, L199, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L203, Col G	-	Capital Outlay		674,098
66	TR	Expenditures 15-22, L203, Col I	-	Non-Capitalized Equipment		10,125
67	MR/SS	Expenditures 15-22, L209, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L211, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L213, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L214, Col K	1300	Adult/Continuing Education Programs		101,991
71	MR/SS	Expenditures 15-22, L217, Col K	1600	Summer School Programs		145,841
72	MR/SS	Expenditures 15-22, L273, Col K	3000	Community Services		0
73	MR/SS	Expenditures 15-22, L277, Col K	4000	Total Payments to Other Dist & Govt Units		244,716
74						
75				**Total Deductions**	$	**26,943,655**
76				**Total Operating Expenses (Regular K-12)**		196,636,941
77				**9 Mo ADA (See the General State Aid Claim for 2011-2012 (ISBE 54-33, L12)**		12,326.12
78				**Estimated OEPP ***	$	**15,952.87**
79						

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ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2011-12)

This schedule is completed for school districts only.

Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount
LESS OFFSETTING RECEIPTS/REVENUES:					
TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$	91,605
TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		48,847
TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
ED	Revenues 9-14, L75, Col C	1600	Total Food Service		4,281,942
ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		819,157
ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		1,421,267
ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		20,921
ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		398,786
ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
ED	Revenues 9-14, L106, Col C	1993	Other Local Fees		0
ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		5,047,423
ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		283,311
ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		250,766
ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		62,423
ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education		146,118
ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		3,474,056

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ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, 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.

Support Services - Direct Costs (1-2000) and (5-2000)	
Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) *Must be less than (P16, Col E-F, L62)*	
Value of Commodities Received for Fiscal Year 2012 *(Include the value of commodities when determining if an A-133 is required)* .	160,003
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program Indirect Costs	Restricted Program Direct Costs	Unrestricted Program Indirect Costs	Unrestricted Program Direct Costs
Instruction	1000		119,783,889		119,783,889
Support Services:					
Pupil	2100		17,736,366		17,736,366
Instructional Staff	2200		4,261,053		4,261,053
General Admin.	2300		1,675,105		1,675,105
School Admin	2400		10,398,462		10,398,462
Business:					
Direction of Business Spt. Srv.	2510	330,281	0	330,281	0
Fiscal Services	2520	918,750	0	918,750	0
Oper. & Maint. Plant Services	2540		24,367,491	24,367,491	0
Pupil Transportation	2550		10,220,519		10,220,519
Food Services	2560		5,958,865		5,958,865
Internal Services	2570	193,531	0	193,531	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		783,239		783,239
Staff Services	2640	595,630	0	595,630	0
Data Processing Services	2660	2,331,473	0	2,331,473	0
Other:	2900		5,182		5,182
Community Services	3000		4,019		4,019
Total		4,369,665	195,194,190	28,737,156	170,826,699

Restricted Rate		Unrestricted Rate	
Total Indirect Costs:	4,369,665	Total Indirect costs:	28,737,156
Total Direct Costs:	195,194,190	Total Direct Costs:	170,826,699
=	**2.24%**	=	**16.82%**

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ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2012Oak0P.BE063 TROsED TO BPrior Yk

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

1301 W. 22nd Street, Suite 400
Oak Brook

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

1750 South Roselle Road

Palatine
60067

E-MAIL ADDRESS john.rossi@bakertilly.com

NAME OF AUDIT SUPERVISOR

John Rossi

CPA FIRM TELEPHONE NUMBER

630-990-3131

FAX NUMBER

630-990-0039

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

- X A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- X Financial Statements including footnotes § .310 (a)
- X Schedule of Expenditures of Federal Awards including footnotes § .310 (b)
- X Independent Auditor's Report § .505
- X Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* § .505
- X Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 § .505
- X Schedule of Findings and Questioned Costs § .505 (d)
- X Summary Schedule of Prior Year Audit Findings § .315 (b)
- X Corrective Action Plan § .315 (c)

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

Copy of Federal Data Collection Form § .320 (b)

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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. **AL**

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

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	$	5,068,285
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 30, Line 11			160,003
Less: Medicaid Fee-for-Service			
Revenues 9-14, Line 269	Account 4992		(272,455)
AFR TOTAL FEDERAL REVENUES:		$	4,955,833

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:		
Less Food Commodities to avoid double counting	$	(160,003)
Less Retiree Drug Subsidy Program not included on the SEFA	$	(440,168)
Add Admin Assessment Fees netted against Medicaid Matching revenue on the AFR.	$	9,266
Less ERRP funding not included on the SEFA.	$	(320,631)
ADJUSTED AFR FEDERAL REVENUES	$	4,044,297

Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	$	4,044,297

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	$	4,044,297
DIFFERENCE:	$	-

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Township High School District 211
05-016-2110-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2012

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 Year 7/1/10-6/30/11 (C)	Receipts/Revenues Year 7/1/11-6/30/12 (D)	Expenditure/Disbursements[4] Year 7/1/10-6/30/11 (E)	Expenditure/Disbursements[4] Year 7/1/11-6/30/12 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
U.S. DEPARTMENT OF EDUCATION:									
Through Illinois State Board of Education (ISBE):									
Title I - Low Income PY11	84.010A	11-4300-00	605,056	0	601,005	4,051		605,056	1,468,056
Title I - Low Income PY12	84.010A	12-4300-00	554,350	329,189	0	883,539		883,539	1,407,009
Subtotal - 84.010A - Title I - Low Income			1,159,406	329,189	601,005	887,590	0	1,488,595	2,875,065
ARRA - Title I - Low Income PY11	84.389A	11-4851-00	447,227	0	438,433	8,794		447,227	565,417
Subtotal - 84.389A - ARRA - Title I - Low Income			447,227	0	438,433	8,794	0	447,227	565,417
Subtotal Title I Cluster			1,606,633	329,189	1,039,438	896,384	0	1,935,822	3,440,482
ARRA - Education Jobs Fund Program PY 11	84.410A	11-4880-00	505,920	0	505,920	0		505,920	N/A
ARRA - Education Jobs Fund Program PY 12	84.410A	12-4880-00	0	7,605	0	7,605		7,605	N/A
Subtotal - 84.410A - ARRA - Education Jobs Fund Program			505,920	7,605	505,920	7,605	0	513,525	0
Title III - Lang. Inst. Prog. - Limited Eng. (LIPLEP) PY11	84.365A	11-4909-00	102,804	0	102,804	0		102,804	112,191
Title III - Lang. Inst. Prog. - Limited Eng. (LIPLEP) PY12	84.365A	12-4909-00	9,387	82,426	0	91,813		91,813	98,687
Subtotal - 84.365A - Title III - Lang. Inst. Prog. Limited Eng.			112,191	82,426	102,804	91,813	0	194,617	210,878
Title II - Teacher Quality PY11 (M)	84.367A	11-4932-00	265,516	0	165,988	99,528		265,516	296,497
Title II - Teacher Quality PY12 (M)	84.367A	12-4932-00	2,371	212,727	0	215,098		215,098	215,615
Subtotal - 84.367A - Title II - Teacher Quality			267,887	212,727	165,988	314,626	0	480,614	512,112
Technology - Enhancing Education - Formula PY11	84.318X	11-4971-00	0	0	0	0		0	4,218
Subtotal - 84.318X - Technology - Enhancing Education			0	0	0	0	0	0	4,218
Fed. Sp. Ed. - IDEA Room and Board PY11	84.027A	11-4625-00	96,516	130,161	96,516	130,161		226,677	N/A
Fed. Sp. Ed. - IDEA Room and Board PY12	84.027A	12-4625-00	0	238,847	0	238,847		238,847	N/A
Subtotal - 84.027A - IDEA Room and Board			96,516	369,008	96,516	369,008	0	465,524	0

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Township High School District 211
05-016-2110-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2012

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 Year 7/1/10-6/30/11 (C)	Receipts/Revenues Year 7/1/11-6/30/12 (D)	Expenditure/Disbursements[4] Year 7/1/10-6/30/11 (E)	Expenditure/Disbursements[4] Year 7/1/11-6/30/12 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
Through Northwest Suburban Special Education Organization:									
IDEA - Flow Through PY11	84.027	11-4620-00	2,113,013		2,113,013	0		2,113,013	N/A
IDEA - Flow Through PY12	84.027	12-4620-00	0	691,933	0	1,911,919		1,911,919	N/A
Subtotal - 84.027 - IDEA Flow Through			2,113,013	691,933	2,113,013	1,911,919	0	4,024,932	0
ARRA - IDEA - Flow Through PY11	84.391	11-4857-00	522,242	4,818	527,060	0		527,060	N/A
ARRA - IDEA - Flow Through PY12	84.391	12-4857-00	0	24,957	0	24,957		24,957	N/A
Subtotal - 84.391 - ARRA - IDEA Flow Through			522,242	29,775	527,060	24,957	0	552,017	0
Subtotal - IDEA Cluster			2,731,771	1,090,716	2,736,589	2,305,884	0	5,042,473	0
Div. of Rehab Services - STEP - Vocational Services PY11	84.126	11-4999-00	50,986	0	50,986	0		50,986	N/A
Div. of Rehab Services - STEP - Vocational Services PY12	84.126	12-4999-00	0	46,402	0	46,953		46,953	N/A
Subtotal - 84.126 - Div. of Rehab Services - STEP			50,986	46,402	50,986	46,953	0	97,939	0
Through Northwest Suburban Education to Careers Partnership:									
V.E. Perkins - Title IIC Secondary PY11	84.243	11-4770-00	284,786	0	284,786	0		284,786	N/A
V.E. Perkins - Title IIC Secondary PY12	84.243	12-4770-00	0	269,690	0	269,690		269,690	N/A
Subtotal - 84.243 - V.E. Perkins - Title IIC Secondary			284,786	269,690	284,786	269,690	0	554,476	0
Through Illinois Community College Board:									
Adult Education - Basic Institutional PY11	84.002	11-4810-00	126,478	0	126,478	0		126,478	N/A
Adult Education - Basic Institutional PY12	84.002	12-4810-00	0	124,733	0	124,733		124,733	N/A
Subtotal - 84.002 - Adult Education Basic Institutional			126,478	124,733	126,478	124,733	0	251,211	0
Direct Award:									
Fund for the Improvement of Education PY09	84.215X	09-4999-00	818,981	166,628	862,777	122,832		985,609	N/A
Subtotal - 84.215X - Fund for the Improvement of Education			818,981	166,628	862,777	122,832	0	985,609	0
TOTAL U.S. DEPARTMENT OF EDUCATION			6,505,633	2,330,116	5,875,766	4,180,520	0	10,056,286	4,167,690

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 Year 7/1/10-6/30/11 (C)	Receipts/Revenues Year 7/1/11-6/30/12 (D)	Expenditure/Disbursements[4] Year 7/1/10-6/30/11 (E)	Expenditure/Disbursements[4] Year 7/1/11-6/30/12 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
U.S. DEPARTMENT OF DEFENSE:									
Through Illinois State Board of Education:									
Fresh Fruits and Vegetables PY11 (M)	10.555	11-4999-00	26,768	0	26,768	0		26,768	N/A
Fresh Fruits and Vegetables PY12 (M)	10.555	12-4999-00	0	29,657	0	29,657		29,657	N/A
Subtotal - 10.555 - Frest Fruits and Vegetables			26,768	29,657	26,768	29,657	0	56,425	0
TOTAL U.S. DEPARTMENT OF DEFENSE			26,768	29,657	26,768	29,657	0	56,425	0
U.S. DEPARTMENT OF AGRICULTURE:									
Through Illinois State Board of Education (ISBE):									
National School Lunch Program PY11 (M)	10.555	11-4210-00	822,530	160,269	822,530	160,269		982,799	N/A
National School Lunch Program PY12 (M)	10.555	12-4210-00	0	878,101	0	878,101		878,101	N/A
Subtotal - 10.555 - National School Lunch Program			822,530	1,038,370	822,530	1,038,370	0	1,860,900	0
School Breakfast Program PY11 (M)	10.553	11-4220-00	200,141	40,185	200,141	40,185		240,326	N/A
School Breakfast Program PY12 (M)	10.553	12-4220-00	0	243,974	0	243,974		243,974	N/A
Subtotal - 10.553 - School Breakfast Program			200,141	284,159	200,141	284,159	0	484,300	0
Food Commo ET47.8ommo 6m 10.553 - School Breakfast Program			200.si.909n93ct335(484,300)-7309n93ct335(484,3016n.5(200,1 9n93coN1aJ -C5D701)-6803(N/A)]TJ -31.2 -1ca73aj 48.34n93ct335(484,300)-- NatioL9I						

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Note 1: Basis of Presentation[5]

Note 2: Subrecipients[6]

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

5

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Township High School District 211
05-016-2110-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2012

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] N/A **2. THIS FINDING IS:** ☐ New ☐ Repeat from Prior Year?
Year originally reported?

3. Criteria or specific requirement

4. Condition

5. Context12

6. Effect

7. Cause

8. Recommendation

9. Management's response[13]

For ISBE Review

Date:		Resolution Criteria Code Number	
Initials:		Disposition of Questioned Costs Code Letter	

[11] A suggested format for assigning reference numbers is to use the last two digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2003 would be assigned a reference number of 02-01, 02-02, etc.

[12] Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

[13] See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

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1. FINDING NUMBER:[14] **N/A** **2. THIS FINDING IS:** New Repeat from Prior year?
Year originally reported?

3. Federal Program Name and Year:

4. Project No.: **5. CFDA No.:**

6. Passed Through:

7. Federal Agency:

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition[15]

10. Questioned Costs[16]

11. Context[17]

12. Effect

13. Cause

14. Recommendation

15. Management's response[18]

For ISBE Review	
Date:	Resolution Criteria Code Number
Initials:	Disposition of Questioned Costs Code Letter

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding.
[16] Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.

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Township High School District 211
05-016-2110-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2012

Finding Number	Condition	Current Status[20]
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.