

Due to ROE on October 15th
Due to ISBE on November 15th
SD/JAD7

X School District
Joint Agreement

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

Illinois School District/Joint Agreement
Annual Financial Report *
June 30, 2007

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:

14-016-2110-17

County Name:

Cook

Name of School District/Joint Agreement:

Township High School District 211

Address:

1750 South Roselle Road

City:

Palatine

Email Address:

dtorres@d211.org

Zip Code:

60067

Accounting Basis:

☐
☒

CASH
ACCRUAL

Filing Status:

☒ YES ☐ NO

Is the AFR filed electronically (Internet)?

If no, CD/Disk must be enclosed.

Click on the Link to Submit:

www.isbe.net/sfms/afr/afr.htm

A-133 Single Audit Status:

☒ YES ☐ NO
☒ YES ☐ NO
☐ YES ☒ NO

Are Federal expenditures greater than \$500,000?

Is all A-133 Single Audit Information completed and attached?

Were any findings issued?

Certified Public Accountant Information

Name of Auditing Firm:

Miller Cooper & Co., Ltd.

Name of Audit Supervisor:

Andrew L. Mace

Signature of Audit Supervisor:

Address:

650 Dundee Road

City:

Northbrook

State:

IL

Zip Code:

60062

Phone Number:

847 205-5000

Fax Number:

847 205-1400

IL Registration Number:

060-001571

Email Address:

amace@millercooper.com

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

Roger W. Thornton

Email Address:

rthornton@d211.org

Telephone:

(847) 755-6610

Fax Number:

Signature & Date:

Roger W. Thornton 12-11-07

* Based upon the Illinois Program Accounting Manual for Local Education Agencies.

ISBE Form SD50-35/JA50-60 (5/1/07)

Reviewed by Township Treasurer (Cook County only)

Township Treasurer Name (type or print)

Email Address:

Telephone:

Fax Number:

Signature & Date:

Reviewed by Regional Superintendent

Regional Superintendent Name (Type or Print):

Email Address:

Telephone:

Fax Number:

0

Signature & Date:

Table of Contents

	TAB	AFR Page No.
Auditor's Questionnaire (School District Financial Data Questionnaire).....	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire (School District Financial Data Questionnaire).....	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary.....	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 8
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Financing Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7 - 8
Statements of Revenues Received/Revenues (All Funds).....	Revenues	9 - 14
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	15 - 21
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	22
Schedule of Corporate Personal Property Replacement Tax Anticipation Notes.....	Short-Term Borrowing	23
Schedule of Tax Anticipation Warrants.....	Short-Term Borrowing	23
Schedule of Tax Anticipation Notes.....	Short-Term Borrowing	23
Schedule of Teachers'/Employees' Orders.....	Short-Term Borrowing	23
Schedule of General State Aid Anticipation Certificates.....	Short-Term Borrowing	23
Schedule of Bonds Payable.....	Bonds Payable	24
Schedule of Restricted Local Tax Levies.....	Rest Tax Levies-Tort Im	25
Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	25
Financial Data to Assist Indirect Cost Rate Determination.....	Ind Cost Info	26
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	27
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation 2006-07.....	PCTC-OEPP	28 - 29
Estimated Indirect Cost Rate for Federal Programs.....	ICR	30
Administrative Cost Worksheet.....	AC	31
Itemization Schedule.....	ITEMIZATION	32
Reference Page.....	REF	33
Audit Checklist/Balancing Schedule.....	AUDITCHECK	-
A-133 Single Audit SECTION		
Annual Federal Compliance Report.....	A-133 Cover - CAP	34 - 41

INSTRUCTIONS/REQUIREMENTS For School Districts/Joint Agreements

1. All schedules must be completed for School Districts. Note: Joint Agreements must complete only applicable schedules. See the Audit Checklist/Balancing Schedule for Joint Agreements.
2. Round all amounts to the nearest dollar. **Do not enter cents.**
3. Proper coding and reference to the Chart of Accounts (Illinois Program Accounting Manual for Local Education Agencies) eliminates the necessity for adding lines. Reports submitted with lines added and/or inconsistent rounding are unacceptable and will be sent back to the auditor preparing the report.
4. Any problems detected by the Audit Checklist/Balancing Schedule must be resolved prior to submitting this report.

Submitting By CD or Floppy Disk

If submitting the Annual Financial Report (AFR) on a CD or floppy disk, forward two CDs/disks, the original and one paper copy of a) the AFR cover page through page 8; b) opinion letters; c) any required compliance letters; d) any required financial notes and explanations; and e) the Annual Federal Compliance Report (A-133, if applicable) to the Regional Superintendent by October 15, for approval and certification. Check the box on the cover page if submitting via CD/floppy disk.

Note: Please submit AFR attachments through the Attachment Manager, CD or floppy disk in lieu of paper.

The Regional Superintendent will forward the CD or floppy disk, original AFR (Cover through page 8), with signatures, one copy of opinion letters, compliance letters, financial notes and Annual Federal Compliance Report (A-133, if applicable) to the Illinois State Board of Education by November 15.

Submitting via the Internet

If submitting the AFR electronically using the ISBE Attachment Manager see cover page for link. In addition, forward the original and one paper copy of :

- a) the AFR cover page through page 8;
- b) the opinion letters;
- c) any required compliance letters;
- d) any required financial notes and explanations; and
- e) the Annual Federal Compliance Report (A-133, if applicable) to the Regional Superintendent by October 15, for approval and certification.

Check the box on the cover page if submitting via the Internet.

Note: AFR attachments may be filed electronically as Microsoft Word (.doc), Excel (.xls), Word Perfect (.wpd) or Adobe (.pdf) and inserted within tab "Opinions & Notes". For instructions see "Opinions & Notes" tab.

The Regional Superintendent will forward the original AFR (Cover through page 8), with signatures, one copy of opinion letters, compliance letters, financial notes and Annual Federal Compliance Report (A-133, if applicable) to the Illinois State Board of Education by November 15.

6. Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.
7. The Schedule of Tort Immunity Expenditure, page 25: The Audit/AFR shows the entity complied with the provisions set forth in 745 ILCS 10/9-103 (a-5) and 745 ILCS 10/9-107.

AUDITOR'S QUESTIONNAIRE

N/A	Yes	No
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All "Yes" answers indicate the auditor has performed compliance audit procedures relating to all applicable statutes and has noted no exceptions. All "No" answers to questions 1 and 2 must be explained in the comments section at the bottom of this page. A "Yes" answer to questions 3d & 4 must also be explained below.

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1. Were all Student Activity Funds, Imprest Funds, and all other funds maintained by the district audited? If no, explain.
2. Did your review and testing of State and Local Programs confirm, in accordance with applicable law, that:
 - a. Bonds were executed in appropriate amounts on all custodians of funds? (School Code, Sections 8-2, 10-20.19, and 19-6)
 - b. All interfund loans were authorized, disclosed and repaid? (School Code, Sections 10-22.33 and 20-4)
 - c. All permanent transfers were authorized and disclosed? (School Code, Sections 10-22.14, 10-22.44, 17-2.2a, 17-2.2c, 17-2A, 18-4, 20-5, 20-8 and 20-9)
 - d. Corporate Personal Property Replacement Tax (CPPRT) moneys were deposited and liens satisfied? (30 ILCS 115/12)
 - e. Tax Anticipation Warrants were issued and retired? (School Code, Section 17-16 and 30 ILCS 305/2)
 - f. Tax Anticipation Notes were issued and retired? (50 ILCS 420/1 et seq.)
 - g. State Aid Anticipation Certificates were issued and retired? (School Code, Section 18-18)
 - h. General Obligation Bonds were issued within statutory limits? (School Code, Section 19-1 and 30 ILCS 350/1 et seq.)
 - i. Investments owned, deposits made, and interest earned were in the name of the district, authorized by the Board, properly segregated, and invested? (30 ILCS 235/1 et seq. and 30 ILCS 225/1)
 - j. All restricted funds, including Tort Immunity, were properly segregated in the accounting records and used only for restricted purposes.
 - k. All board members, administrators, certified business officials, and other qualifying district personnel filed an economic interest statement with the County Clerk? (5 ILCS 420/4A-101 et seq.)
 - l. The district complied with the applicable provisions of the bidding law? (School Code, Section 10-20.21)
 - m. The budget and accounting records correspond with the "Illinois Program Accounting Manual for Local Education Agencies"?
3. Was there a qualified, adverse or disclaimed opinion for any of the following reasons?
 - ☐ a. Missing or inadequate fixed asset records
 - ☐ b. Lack of internal control
 - ☐ c. Regulatory basis
 - ☐ d. Other reasons (If "Yes", explain)
4. Did the audit of Student Activity funds include any findings? If yes, explain.

		X
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SCHOOL DISTRICT FINANCIAL DATA QUESTIONNAIRE

Yes	No
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(The following questions are designed to provide the informational needs required of the Illinois State Board of Education by the School Code, Section 1A-8.)

	X
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5. Has the district issued school or teacher orders for wages? (School Code, Sections 8-16, 32-7.2, 34-76)
6. Has the district issued tax anticipation warrants or notes in anticipation of a second year's taxes when warrants or notes for current year taxes are still outstanding?
7. Has the district 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?
8. Has the district shown an excess of expenditures/other financing uses over revenues/other financing sources and beginning fund balances for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash funds for two consecutive years?
9. Has the district made payments in addition to regular salaries and wages that included compensation for unused sick and/or vacation days through an annual salary enhancement?
10. Is this district subject to the Property Tax Extension Limitation Law? If Yes, enter the effective date:

2/12/95

Enter (MM/DD/YY)

COMMENTS APPLICABLE TO THE AUDITOR'S QUESTIONNAIRE

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 2006		Equalized Assessed Valuation (EAV):		8,189,357,873	
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	0.01666	0.00269	0.00068	0.02003	0.00030

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
199,113,540	192,581,157	6,532,383	140,276,747

* The numbers shown are the sum of entries on Pages 7 & 8, lines 5, 13, 18, and 46 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

C. Short-Term Debt **

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

** The numbers shown are the sum of entries on pages 5, lines 26-30 from the Educational, Operations & Maintenance and Transportation Funds.

D. Long-Term Debt

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

- ☒ a. 6.9% for elementary and high school districts. 565,065,693
- ☐ b. 13.8% for unit districts.

Long-Term Debt Outstanding:

	Acct	
c. Bond Principal:	501	57,275,000
d. TO/Employee Orders:	409	0
e. Other Long-Term Debt:	599	2,472,796
f. Total Long-Term Debt Outstanding:		59,747,796

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:

0

ID: 14-016-2110-17

Name: Township High School District 211

ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following web site for reference to the Financial Profile)
www.isbe.net/sfms/p/profile.htm

District Name: Township High School District 211

District Code: 14-016-2110-17

County Name: Cook

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance Page 8, line 46:	Funds 10, 20, 40, 70 + (50 if negative)	140,276,747.00	0.705	Weight	0.35
Total Sum of Revenues Page 7, Line 5:	Funds 10, 20, 40, & 70	199,113,540.00		Value	1.40
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Expenditures Page 7, Line 13:	Funds 10, 20 & 40	192,581,157.00	0.967	Adjustment	0
Total Sum of Revenues Page 7, Line 5:	Funds 10, 20, 40 & 70	199,113,540.00		Weight	0.35
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Page 5, Line 1 and Line 11	Funds 10, 20 40 & 70	139,345,503.00	260.48	Weight	0.10
Page 7, Line 13	Funds 10, 20, 40 divided by 360	534,947.66		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Page 5, Line 27	Amount Borrowed: Funds 10, 20 & 40	0.00	100.00	Weight	0.10
Page 3, Section A	(.85 x Equalized Assessed Valuation) x (Sum of Combined Tax Rates)	139,427,912.47		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Page 3, Section D	Total Outstanding Long-Term Debt	59,747,796.00	89.42	Weight	0.10
Page 3, Section D	Total Long-Term Debt Allowed	565,065,693.24		Value	0.40

Total Profile Score = 4.00 *

2007 SD Financial Profile Designation: RECOGNITION

* Estimated Total Profile Score may change based on data provided on the Financial Profile Information, page 3.
 Final score will be calculated by ISBE.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2007

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
ASSETS	Acct. #	Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
CURRENT ASSETS (100)										
1. Cash (Accounts 101 through 105) ¹		58,500,367	12,159,336	6,873,400	4,883,251	1,595,918	0	63,802,549	0	5,213,769
2. Other Accrued Assets (Accrual only) (Describe & Itemize) 2		0	0	0	51,125	574,328	0	0	0	13,626
3. Taxes Receivable (Accrual only)	110	72,445,342	11,687,327	5,742,819	2,956,275	4,168,258	0	1,302,581	0	0
4. Accounts Receivable (Accrual only)	120	1,205,291	109,677		35,649	20,714	0			
5. Loan to Educational Fund	151		0		0			0		
6. Loan to Operations & Maintenance Fund	152	0			0			0		
7. Loan to Transportation Fund	153	0	0					0		
8. Loan to Fire Prevention & Safety Fund	154	0	0		0			0		
9. Loan to Other Funds	155							0		
10. Inventory	170	5,777,404	0		0		0			0
11. Investments	180	0	0	0	0	0	0	0	0	0
12. Other Current Assets (Describe & Itemize)	199	151,744	379,704	79,896	0	0	0	1,412,565	0	0
13. TOTAL CURRENT ASSETS		138,080,148	24,336,044	12,696,115	7,926,300	6,359,218	0	66,517,695	0	5,227,395
CAPITAL ASSETS (200)										
14. Land	201									
15. Buildings	202									
16. Improvements Other than Buildings	203									
17. Equipment Other than Transportation/Food Service	204									
18. Construction in Progress	205									
19. Transportation Equipment	206									
20. Food Services Equipment	207									
21. Amount Available in Debt Service Funds	304									
22. Amount to be Provided for Payment of Bonds	305									
23. Amount to be Provided for Payment of Long-Term Debt - Other	306									
24. TOTAL CAPITAL ASSETS										
LIABILITIES										
CURRENT LIABILITIES (400)										
25. Accrued Liabilities (Accrual Only) 3		914,730	3,093,964	0	149,774	0	0		0	591,314
26. Corp. Personal Prop. Repl. Tax Anticipation Notes Payable	406	0	0	0	0	0			0	0
27. Tax Anticipation Warrants Payable	407	0	0	0	0	0	0			0
28. Tax Anticipation Notes Payable	408	0	0	0	0	0	0			0
29. Teachers'/Employees' Orders Payable	409	0	0		0					
30. State Aid Anticipation Certificates Payable	410	0	0	0	0	0			0	
31. Loan from Educational Fund	431		0		0					0
32. Loan from Operations & Maintenance Fund	432	0			0					0
33. Loan from Transportation Fund	433	0	0							0
34. Loan from Working Cash Fund	434	0	0	0	0	0	0		0	0
35. Payroll Deductions Payable	450	0	0		0	51,664	0			0
36. Deferred Revenue (Accrual Only)	474	72,529,710	11,574,578	5,766,286	2,928,122	4,134,723	0	2,551,680	0	5,625
37. Due to Activity Fund Organizations	480									
38. Other Current Liabilities (Describe & Itemize)	499	2,059,334	781,548	0	0	0	0	0	0	253,973
LONG-TERM LIABILITIES (500)										
39. Bonds Payable	501									
40. Other Long-Term Liabilities	599	0	0	0	0	0	0		0	0
41. TOTAL LIABILITIES		75,503,774	15,450,090	5,766,286	3,077,896	4,186,387	0	2,551,680	0	850,912
42. Reserved Fund Balance	703	5,779,148	379,704	0	0	0	0	0	0	0
43. Unreserved Fund Balance	704	56,797,226	8,506,250	6,929,829	4,848,404	2,172,831	0	63,966,015	0	4,376,483
44. Investments in General Fixed Assets	705									
45. TOTAL LIABILITIES & FUND BALANCE		138,080,148	24,336,044	12,696,115	7,926,300	6,359,218	0	66,517,695	0	5,227,395

STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2007

Account Groups

ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
CURRENT ASSETS (100)				
1. Cash (Accounts 101 through 105) ¹		1,511,676		
2. Other Accrued Assets (Accrual only) (Describe & Itemize) ²		0		
3. Taxes Receivable (Accrual only)	110			
4. Accounts Receivable (Accrual only)	120			
5. Loan to Educational Fund	151			
6. Loan to Operations & Maintenance Fund	152			
7. Loan to Transportation Fund	153			
8. Loan to Fire Prevention & Safety Fund	154			
9. Loan to Other Funds	155			
10. Inventory	170	0		
11. Investments	180	0		
12. Other Current Assets (Describe & Itemize)	199	0		
13. TOTAL CURRENT ASSETS		1,511,676		
CAPITAL ASSETS (200)				
14. Land	201		1,456,291	
15. Buildings	202		137,007,470	
16. Improvements Other than Buildings	203		17,728,864	
17. Equipment Other than Transportation/Food Service	204		36,935,409	
18. Construction in Progress	205		14,769,150	
19. Transportation Equipment	206		8,791,730	
20. Food Services Equipment	207		0	
21. Amount Available in Debt Service Funds	304			6,929,829
22. Amount to be Provided for Payment of Bonds	305			50,345,171
23. Amount to be Provided for Payment of Long-Term Debt - Other	306			2,472,796
24. TOTAL CAPITAL ASSETS			216,688,914	59,747,796
LIABILITIES				
CURRENT LIABILITIES (400)				
25. Accrued Liabilities (Accrual Only) ³				
26. Corp. Personal Prop. Repl. Tax Anticipation Notes Payable	406			
27. Tax Anticipation Warrants Payable	407			
28. Tax Anticipation Notes Payable	408			
29. Teachers'/Employees' Orders Payable	409			
30. State Aid Anticipation Certificates Payable	410			
31. Loan from Educational Fund	431			
32. Loan from Operations & Maintenance Fund	432			
33. Loan from Transportation Fund	433			
34. Loan from Working Cash Fund	434			
35. Payroll Deductions Payable	450			
36. Deferred Revenue (Accrual Only)	474			
37. Due to Activity Fund Organizations	480	1,511,676		
38. Other Current Liabilities (Describe & Itemize)	499	0		
LONG-TERM LIABILITIES (500)				
39. Bonds Payable	501			57,275,000
40. Other Long-Term Liabilities	599			2,472,796
41. TOTAL LIABILITIES		1,511,676		59,747,796
42. Reserved Fund Balance	703			
43. Unreserved Fund Balance	704			
44. Investments in General Fixed Assets	705		216,688,914	
45. TOTAL LIABILITIES & FUND BALANCE		1,511,676	216,688,914	59,747,796

STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2007

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description	Acct #	Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
RECEIPTS/REVENUES										
1. Local Sources	1000	152,395,400	21,387,501	10,967,302	5,502,925	9,428,288	0	3,998,538	0	376,512
2. Flow-Through Receipts/Revenues from One LEA to Another LEA	2000	0	0		0	0				
3. State Sources	3000	10,257,034	0	0	2,986,742	0	0	0	0	0
4. Federal Sources	4000	2,585,400	0	0	0	0	0	0	0	0
5. Total Direct Receipts/Revenues		165,237,834	21,387,501	10,967,302	8,489,667	9,428,288	0	3,998,538	0	376,512
6. Receipts/Revenues for "On Behalf" Payments ⁴	3998	8,476,192	0	0	0	0	0	0	0	0
7. Total Receipts/Revenues		173,714,026	21,387,501	10,967,302	8,489,667	9,428,288	0	3,998,538	0	376,512
DISBURSEMENTS/EXPENDITURES										
8. Instruction	1000	103,630,634				1,446,943				
9. Support Services	2000	39,802,944	35,317,720		7,978,541	5,740,835	0			3,130,270
10. Community Services	3000	0	0		0	0				
11. Nonprogrammed Charges	4000	3,821,219	309,840	0	0	136,604	0			0
12. Debt Service	5000	1,720,259	0	14,191,346	0	0			0	0
13. Total Direct Disbursements/Expenditures		148,975,056	35,627,560	14,191,346	7,978,541	7,324,382	0		0	3,130,270
14. Disbursements/Expenditures for "On Behalf" Payments ⁴	4180	8,476,192	0	0	0	0	0		0	0
15. Total Disbursements/Expenditures		157,451,248	35,627,560	14,191,346	7,978,541	7,324,382	0		0	3,130,270
16. Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ⁵		16,262,778	(14,240,059)	(3,224,044)	511,126	2,103,906	0	3,998,538	0	(2,753,758)
OTHER FINANCING SOURCES (USES)										
OTHER FINANCING SOURCES (7000)										
TRANSFER FROM OTHER FUNDS (7100)										
17. Permanent Transfer from Working Cash Fund - Abolishment (Sec. 20-8)	7110	0								
18. Permanent Transfer from Working Cash Fund - Interest (Sec. 20-5)	7120	0	0	0	0	0	0		0	0
19. Permanent Transfer (Sec. 17-2A)	7130	0	0		0					
20. Permanent Transfer of Interest (Sec. 10-22.44)	7140	0	452,821	0	0	0	0	0	0	0
21. Permanent Transfer from Site & Construction/Capital Improvement Fund (Sec. 10-22.14)	7150		0	0						
22. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Tax Proceeds & Int. Earnings (Sec. 17-2.11) ⁵	7160		0							
23. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Bond Proceeds and Int. Earnings (Sec. 10-22.14) ⁶	7170			0						
24. Permanent Transfer from Working Cash Fund - Abatement (Sec. 20-9)	7180	0	8,500,000	0	0	0			0	0
SALE OF BONDS (7200)										
25. Principal on Bonds Sold (Amount of Original Issue)	7210	0	0	0	0		0	50,470,000		0
26. Premium on Bonds Sold	7220	0	0	0	0		0	2,530,053		0
27. Accrued Interest on Bonds Sold	7230	0	0	110,233	0		0	0		0
28. Sale or Compensation for Fixed Assets ⁷ (Section 2-3.12 & 17-2.11)	7300	18,079	0	0	0	0	0		0	0
29. School Technology Revolving Loan Program (STRLP)	7500	0	0							
30. Other Sources (Describe & Itemize)	7900	0	0	0	0	0	0	0	0	0
31. Total Other Financing Sources		18,079	8,952,821	110,233	0	0	0	53,000,053	0	0
OTHER FINANCING USES (8000)										
TRANSFER TO OTHER FUNDS (8100)										
32. Permanent Transfer from Working Cash Fund-Abolishment (Sec. 20-8)	8110							0		
33. Permanent Transfer from Working Cash Fund - Interest (Sec. 20-5)	8120							0		

**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2007**

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
34.	Permanent Transfer (Sec. 17-2A)	8130	0	0	0	0	0	0	0	0
35.	Permanent Transfer of Interest (Sec. 10-22.44)	8140	0	0	452,821	0	0	0	0	0
36.	Permanent Transfer from Site & Construction/Capital Improvement Fund (Sec. 10-22.14)	8150					0			
37.	Permanent Transfer of Excess Accumulated Fire Prev. & Safety Tax Proceeds & Interest Earnings (Sec. 17-2.11)	8160								0
38.	Permanent Transfer of Excess Accumulated Fire Prev. & Safety Bond Proceeds and Interest Earnings (Sec. 10-22.14)	8170								0
39.	Permanent Transfer of Working Cash Fund-Abatement (Sec. 20-9)	8180						8,500,000		
40.	Other Uses (Describe & Itemize)	8190	0	0	0	0	0		0	
41.	Total Other Financing Uses		0	0	452,821	0	0	8,500,000	0	0
42.	Total Other Financing Sources and (Uses) *		18,079	8,952,821	(342,588)	0	0	44,500,053	0	0
43.	Excess of Receipts/Revenues and Other Financing Sources (Over/Under) Expenditures/Disbursements and Other Financing Uses		16,280,857	(5,287,238)	(3,566,632)	511,126	2,103,906	0	48,498,591	0
44.	Fund Balances - July 1, 2006		46,295,517	14,173,192	10,496,461	4,337,278	68,925	0	15,467,424	0
45.	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
46.	Fund Balances - June 30, 2007		62,576,374	8,885,954	6,929,829	4,848,404	2,172,831	0	63,966,015	0
										4,376,483

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2007**

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description	Acct #	Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES											
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY											
1.	General Levy ⁹	1110	135,226,147	18,963,263	10,514,481	4,993,871	3,536,780	0	2,373,005	0	0
2.	Tort Immunity Levy	1120	0	0	0	0					
3.	Leasing Levy ¹⁰	1130	0	0							
4.	Special Education Levy	1140	694,874	0		0	0				
5.	Social Security/Medicare Only Levy	1150					3,536,780				
6.	Area Vocational Construction Levy	1160		0	0						
7.	Summer School Levy	1170	0								
8.	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
9.	Total Ad Valorem Taxes Levied By LEA		135,921,021	18,963,263	10,514,481	4,993,871	7,073,560	0	2,373,005	0	0
PAYMENTS IN LIEU OF TAXES											
10.	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
11.	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
12.	Corporate Personal Property Replacement Taxes ¹¹	1230	0	1,000,000	0	0	2,253,110	0	0	0	0
13.	Other Payments in Lieu of Taxes	1290	0	0	0	0	0	0	0	0	0
14.	Total Payments in Lieu of Taxes		0	1,000,000	0	0	2,253,110	0	0	0	0
TUITION											
15.	Regular Tuition from Pupils or Parents	1311	0								
16.	Regular Tuition from Other LEAs	1312	0								
17.	Regular Tuition from Other Sources	1313	0								
18.	Summer School Tuition from Pupils or Parents	1321	582,673								
19.	Summer School Tuition from Other LEAs	1322	0								
20.	Summer School Tuition from Other Sources	1323	426,130								
21.	Vocational Tuition from Pupils or Parents	1331	0								
22.	Vocational Tuition from Other LEAs	1332	0								
23.	Vocational Tuition from Other Sources	1333	0								
24.	Special Education Tuition from Pupils or Parents	1341	0								
25.	Special Education Tuition from Other LEAs	1342	1,648,092								
26.	Special Education Tuition from Other Sources	1343	0								
27.	Adult Tuition from Pupils or Parents	1351	208,499								
28.	Adult Tuition from Other LEAs	1352	0								
29.	Adult Tuition from Other Sources	1353	11,004								
30.	Total Tuition		2,876,398								
TRANSPORTATION FEES											
31.	Regular Transportation Fees from Pupils or Parents	1411				102,192					
32.	Regular Transportation Fees from Other LEAs	1412				8,553					
33.	Regular Transportation Fees from Private Sources	1413				0					
34.	Regular Transportation Fees from Co-curricular Activities	1415				38,531					
35.	Summer School Transportation Fees from Pupils or Parents	1421				86,646					
36.	Summer School Transportation Fees from Other LEAs	1422				0					
37.	Summer School Transportation Fees from Other Sources	1423				0					
38.	Vocational Transportation Fees from Pupils or Parents	1431				0					
39.	Vocational Transportation Fees from Other LEAs	1432				0					
40.	Vocational Transportation Fees from Other Sources	1433				0					
41.	Special Ed. Transportation Fees from Pupils or Parents	1441				0					
42.	Special Ed. Transportation Fees from Other LEAs	1442				0					
43.	Special Ed. Transportation Fees from Other Sources	1443				0					
44.	Adult Transportation Fees from Pupils or Parents	1451				0					
45.	Adult Transportation Fees from Other LEAs	1452				0					
46.	Adult Transportation Fees from Other Sources	1453				0					
47.	Total Transportation Fees					235,922					

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2007**

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description	Acct #	Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
EARNINGS ON INVESTMENTS										
48. Interest on Investments	1510	3,877,125	937,763	452,821	259,911	101,618	0	1,625,533	0	376,512
49. Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
50. Total Earnings on Investments		3,877,125	937,763	452,821	259,911	101,618	0	1,625,533	0	376,512
FOOD SERVICE										
51. Sales to Pupils - Lunch	1611	2,629,098								
52. Sales to Pupils - Breakfast	1612	0								
53. Sales to Pupils - A la Carte	1613	1,540,801								
54. Sales to Pupils - Other	1614	0								
55. Sales to Adults	1620	281,418								
56. Other Food Service	1690	626,418								
57. Total Food Service		5,077,735								
PUPIL ACTIVITIES										
58. Admissions - Athletic	1711	136,918	0							
59. Admissions - Other (Describe & Itemize)	1719	0	0							
60. Fees	1720	312,355	0							
61. Book Store Sales	1730	1,196	0							
62. Other Pupil Activity Revenue (Describe & Itemize)	1790	21,284	181,866							
63. Total Pupil Activities		471,753	181,866							
TEXTBOOKS										
64. Rentals - Regular Textbooks	1811	1,534,064								
65. Rentals - Summer School Textbooks	1812	0								
66. Rentals - Adult/Continuing Education Textbooks	1813	0								
67. Rentals - Other (Describe & Itemize)	1819	0								
68. Sales - Regular Textbooks	1821	3,287								
69. Sales - Summer School Textbooks	1822	0								
70. Sales - Adult/Continuing Education Textbooks	1823	0								
71. Sales - Other (Describe & Itemize)	1829	0								
72. Other (Describe & Itemize)	1890	32,403								
73. Total Textbooks		1,569,754								
OTHER REVENUE FROM LOCAL SOURCES										
74. Rentals	1910	12,700	220,285							
75. Contributions and Donations from Private Sources	1920	500	0	0	0	0	0	0	0	0
76. Services Provided Other LEAs	1940	0	0							
77. Refund of Prior Years' Expenditures	1950	418,554	1,613	0	84	0	0		0	0
78. Payment from Other LEAs	1991	0	0	0	0		0			
79. Sale of Vocational Projects	1992	2,141,869								
80. Local Fees	1993	0								
81. Other (Describe & Itemize)	1999	27,991	82,711	0	13,137	0	0	0	0	0
82. Total Other Revenue from Local Sources		2,601,614	304,609	0	13,221	0	0	0	0	0
83. Total Receipts/Revenues from Local Sources (Total lines 9, 14, 30, 47, 50, 57, 63, 73 & 82)		152,395,400	21,387,501	10,967,302	5,502,925	9,428,288	0	3,998,538	0	376,512
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA										
84. Flow-through Revenue from State Sources	2100	0	0		0	0				
85. Flow-through Revenue from Federal Sources	2200	0	0		0	0				
86. Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
87. Total Flow-Through Receipts/Revenues From One LEA to Another LEA		0	0		0	0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2007**

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
RECEIPTS/REVENUES FROM STATE SOURCES	3000									
UNRESTRICTED GRANTS-IN-AID										
88. General State Aid- Sec. 18-8.05	3001	4,718,173	0	0	0	0	0		0	0
89. General State Aid Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
90. Reorganization Incentives	3005	0	0	0	0	0	0		0	0
91. Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
92. Total Unrestricted Grants-In-Aid		4,718,173	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
93. Special Education - Private Facility Tuition	3100	161,877			0					
94. Special Education - Extraordinary	3105	1,602,729			0					
95. Special Education - Personnel	3110	1,875,934	0		0					
96. Special Education - Orphanage - Individual	3120	249,361			0					
97. Special Education - Orphanage - Summer	3130	7,950			0					
98. Special Education - Summer School	3145	23,175			0					
99. Special Education - Other (Describe & Itemize)	3199	0	0		0					
100. Total Special Education		3,921,026	0		0					
VOCATIONAL EDUCATION										
101. Vocational Education - Tech. Prep.	3200	217,704	0				0			
102. Vocational Education - Coordination Grants	3210	0	0				0			
103. Vocational Education - Formula	3215	0	0							
104. Vocational Education - Jobs for Illinois Graduates	3217	0	0				0			
105. Vocational Education - Secondary Program Improvement	3220	0	0							
106. Vocational Education - WECEP	3225	0	0				0			
107. Vocational Education - Elem. Career Development Program	3275	0	0							
108. Vocational Education - Other (Describe & Itemize)	3299	0	0		0		0			
109. Total Vocational Education		217,704	0		0		0			
BILINGUAL										
110. Bilingual Education - Downstate - TPI	3305	222,461					0			
111. Bilingual Education - Downstate - TBE	3310	0					0			
112. Total Bilingual Education		222,461					0			
113. Gifted Education	3350	0			0					
114. State Free Lunch & Breakfast	3360	22,043								
115. School Breakfast Initiative	3365	669	0				0			
116. Driver Education	3370	272,308	0							
117. Adult Education from Community College Board	3410	133,402	0							
118. Adult Education - Other (Describe & Itemize)	3499	0	0		0		0			
TRANSPORTATION										
119. Transportation - Regular/Vocational	3500	0	0		349,832					
120. Transportation - Special Education	3510	0	0		2,636,910					
121. Transportation - Other (Describe & Itemize)	3599	0	0		0		0			
122. Total Transportation		0	0		2,986,742		0			
123. Learning Improvement - Change Grants	3610	0								
124. Scientific Literacy	3660	0	0		0		0			
125. Truant Alternative/Optional Education	3695	0			0		0			
126. Early Childhood - Block Grant	3705	0	0		0		0			
127. Reading Improvement Block Grant	3715	0			0		0			
128. Reading Improvement Block Grant - Reading Recovery	3720	0			0		0			
129. Chicago General Education Block Grant	3766	0	0		0		0			
130. Chicago Educational Services Block Grant	3767	0	0		0		0			

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2007**

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description	Acct #	Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/Social Security	Site & Construction/Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
131. School Safety & Educational Improvement Block Grant	3775	489,445	0	0	0	0	0			0
132. Technology - Closing the Gaps	3792	0	0		0					
133. State Library Grant	3800	9,080								
134. Illinois Arts Council Grants	3801	0								
135. Illinois Scholars Program	3803	0	0		0					
136. Illinois Occupational Information Coordinating Committee	3806	0	0		0					
137. Project Success	3807	0	0		0					
138. IDOT Safety	3808	0			0					
139. IDOT Alcohol Awareness	3809	0			0					
140. State Charter Schools	3815	0			0					
141. Summer Bridges	3825	0			0					
142. Academic Early Warning List	3830	0			0					
143. Infrastructure Improvements - Planning/Construction	3920		0				0			
144. School Infrastructure - Maintenance Projects	3925		0							0
145. Other Restricted Revenue from State Sources (Describe & Itemize)	3999	250,723	0	0	0	0	0	0	0	0
146. Total Restricted Grants-In-Aid (Total of lines 100, 109, 112-118, 122-145)		5,538,861	0	0	2,986,742	0	0	0	0	0
147. Total Receipts from State Sources (Total of lines 92 & 145)		10,257,034	0	0	2,986,742	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000									
UNRESTRICTED GRANTS IN AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
148. Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
149. Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt.	4009	0	0	0	0	0	0	0	0	0
150. Total Unrestricted Grants-In-Aid Received Directly from the Federal Government		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT										
151. Emergency School Assistance Act	4025	0			0	0				
152. ESEA - Title VII - Bilingual	4030	0			0	0				
153. ESEA - Title VI - Excellence in Education	4035	0			0	0				
154. Community Action Program - OEO	4040	0								
155. Head Start	4045	0								
156. Construction (Impact Aid)	4050	0	0				0			
157. EPA Grant Proceeds (Life/Safety Purposes Only)	4055									0
158. MAGNET	4060	0	0		0	0	0			
159. Other Restricted Grants-In-Aid Received Directly From Federal Govt. (Describe & Itemize)	4099	0	0		0	0	0			0
160. Total Restricted Grants-In-Aid Received Directly From Federal Government		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
TITLE V										
161. Title V - Innovation and Flexibility Formula	4100	18,026	0		0	0				
162. Title V - LEA Projects	4105	0	0		0	0				
163. Title V - Rural & Low Income Schools	4107	0	0		0	0				
164. Title V - Class Size Reduction	4110	0	0		0	0				
165. Title V - State Assessments	4120	0	0		0	0				
166. Title V - Other (Describe & Itemize)	4199	0	0		0	0				
167. Total Title V		18,026	0		0	0				
FOOD SERVICE										
168. National School Lunch Program	4210	480,308								
169. Special Milk Program	4215	0								
170. School Breakfast Program	4220	81,246								
171. Summer Food Service Admin/Program	4225	0								
172. Child & Adult Care Food Program	4226	0								

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2007**

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description	Acct #	Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
173. Food Service - Other (Describe & Itemize)	4299	126,422								
174. Total Food Service		687,976								
TITLE I										
175. Title I - Low Income	4300	0	0		0	0				
176. Title I - Low Income - Neglected, Private	4305	0	0		0	0				
177. Title I - Capital Expenses	4325	0	0		0	0				
178. Title I - School Improvement	4331	0	0		0	0				
179. Title I - Comprehensive School Reform	4332	0	0		0	0				
180. Title I - Reading First	4334	0	0		0	0				
181. Title I - Even Start	4335	0	0		0	0				
182. Title I - Migrant Education	4340	0	0		0	0				
183. Title I - Other (Describe & Itemize)	4399	0	0		0	0				
184. Total Title I		0	0		0	0				
TITLE IV										
185. Title IV - Safe & Drug Free Schools - Formula	4400	27,741	0		0	0				
186. Title IV - Safe & Drug Free Schools - Violence Prevention	4406	0	0		0	0				
187. Title IV - Community Service	4420	0	0		0	0				
188. Title IV - 21st Century	4421	0	0		0	0				
189. Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
190. Total Title IV		27,741	0		0	0				
FEDERAL SPECIAL EDUCATION										
191. Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
192. Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
193. Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	642,146	0		0	0				
194. Fed - Spec Education - IDEA - Room & Board	4625	27,744	0		0	0				
195. Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
196. Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
197. Total Federal - Special Education		669,890	0		0	0				
VOCATIONAL EDUCATION - (VE) PERKINS										
198. VE - Perkins - Title IIA State Leadership	4720	0	0							
199. VE - Perkins - Title IIC Secondary	4745	0	0				0			
200. VE - Perkins - Title IIC - Postsecondary/Adult	4750	0	0				0			
201. VE - Perkins - Title IIIE - Tech. Prep.	4770	207,500	0				0			
202. VE - Education to Careers - Implementation (DOL)	4777	0	0				0			
203. VE - Other (Describe & Itemize)	4799	0	0				0			
204. Total Vocational Education		207,500	0				0			
205. Federal - Adult Education	4810	84,539	0				0			
206. Emergency Immigrant Assistance	4905	0			0	0				
207. Title III - English Language Acquisition	4909	94,100			0	0				
208. Learn & Serve America	4910	0			0	0				
209. McKinney Education for Homeless Children	4920	0	0		0	0				
210. Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
211. Title II - Teacher Quality	4932	197,259	0		0	0				
212. Goals 2000	4945	0	0		0	0				
213. Goals 2000 - Leadership	4946	0	0		0	0				
214. Department of Rehabilitation Services	4950	56,157	0		0	0				
215. Federal Charter Schools	4960	0	0		0	0				
216. School Renovation	4980	0	0		0	0				
217. IDEA Part B - Supplemental Activities	4981	0	0		0	0				
218. School Renovation - Technology	4982	0	0		0	0				
219. Federal Emergency Management Aid (FEMA/IEMA)	4990	0	0		0	0				
220. Medicaid Matching Funds - Administrative Outreach	4991	425,891	0		0	0				
221. Medicaid Matching Funds - Fee-for-Service Program	4992	0	0		0	0				
222. Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	116,321	0		0	0		0		0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2007**

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description	Acct #	Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
223.	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State (Total of Lines 167, 174, 184, 190, 197, 204-222)		2,585,400	0		0	0	0			0
224.	Total Receipts/Revenues from Federal Sources (Total of Lines 150, 160, 223)		2,585,400	0	0	0	0	0	0	0	0
225.	Total Direct Receipts/Revenues (Total of Lines 83, 87, 147 & 224)		165,237,834	21,387,501	10,967,302	8,489,667	9,428,288	0	3,998,538	0	376,512

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2007**

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Transfers	Tuition	Total	Budget
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)	1000										
1. Regular Programs	1100	44,054,291	14,081,152	250,325	1,125,739	2,522,183	51,109		0	62,084,799	71,181,886
2. Special Education Programs (Functions 1200-1220)	1200	12,465,644	3,396,983	191,248	121,587	23,365	0		1,311,218	17,510,045	17,537,505
3. Educationally Deprived/Remedial Programs	1250	0	0	0	0	0	0		0	0	0
4. Adult/Continuing Education Programs	1300	416,396	0	74,017	20,878	0	20,629		0	531,920	562,800
5. Vocational Programs	1400	5,587,800	1,741,921	48,967	279,331	162,891	2,288,321		0	10,109,231	8,487,575
6. Interscholastic Programs	1500	5,506,743	1,729,542	748,216	348,502	78,983	192,176		0	8,604,162	8,570,913
7. Summer School Programs	1600	1,871,914	0	20,788	16,225	0	35,426		0	1,944,353	1,747,200
8. Gifted Programs	1650	0	0	0	0	0	0		0	0	0
9. Bilingual Programs	1800	2,069,279	562,485	0	17,890	408	0		0	2,650,062	2,485,007
10. Truant Alternative & Optional Programs	1900	81,664	0	114,398	0	0	0		0	196,062	156,340
11. Total Instruction ¹²		72,053,731	21,512,083	1,447,959	1,930,152	2,787,830	2,587,661		1,311,218	103,630,634	110,729,226
SUPPORT SERVICES (ED)	2000										
Support Services - Pupils	2100										
12. Attendance & Social Work Services	2110	1,009,264	295,289	565,604	12,233	1,087	0			1,883,477	1,980,275
13. Guidance Services	2120	5,358,732	1,492,094	34,064	18,261	3,452	1,531			6,908,134	6,841,368
14. Health Services	2130	464,381	97,988	2,070	31,433	2,610	0			598,482	614,535
15. Psychological Services	2140	927,369	292,449	0	0	0	0			1,219,818	1,302,400
16. Speech Pathology & Audiology Services	2150	526,223	165,946	0	0	0	0			692,169	702,774
17. Other Support Services - Pupils (Describe & Itemize)	2190	1,615,673	297,422	0	0	0	0			1,913,095	2,115,012
18. Total Support Services - Pupils		9,901,642	2,641,188	601,738	61,927	7,149	1,531			13,215,175	13,556,364
Support Services - Instructional Staff	2200										
19. Improvement of Instruction Services	2210	3,473,574	1,056,143	167,192	63,610	0	0			4,760,519	4,722,753
20. Educational Media Services	2220	1,746,183	480,381	35,713	159,480	21,237	637			2,443,631	2,551,131
21. Assessment & Testing	2230	36,100	0	0	306,788	0	0			342,888	65,000
22. Total Support Services - Instructional Staff		5,255,857	1,536,524	202,905	529,878	21,237	637			7,547,038	7,338,884
Support Services - General Administration	2300										
23. Board of Education Services	2310	0	0	959,324	16,384	0	22,330			998,038	809,200
24. Executive Administration Services	2320	332,635	87,432	15,170	2,808	0	3,711			441,756	436,134
25. Service Area Administrative Services	2330	554,460	145,738	16,988	2,498	0	590			720,274	893,132
26. Total Support Services - General Administration		887,095	233,170	991,482	21,690	0	26,631			2,160,068	2,138,466
Support Services - School Administration	2400										
27. Office of the Principal Services	2410	4,894,127	1,286,402	1,169,677	529,335	44,122	18,660			7,942,323	8,399,001
28. Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0			0	0
29. Total Support Services - School Administration		4,894,127	1,286,402	1,169,677	529,335	44,122	18,660			7,942,323	8,399,001
Support Services - Business	2500										
30. Direction of Business Support Services	2510	238,415	62,667	9,206	2,473	3,360	918			317,039	274,607
31. Fiscal Services	2520	489,638	128,700	16,868	4,789	0	1,855			641,850	681,424
32. Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0			0	0
33. Pupil Transportation Services	2550	0	0	0	0	0	0			0	0
34. Food Services	2560	2,049,522	377,287	49,594	2,545,472	0	47,493			5,069,368	5,109,921
35. Internal Services	2570	86,928	16,002	16,960	11,088	0	0			130,978	131,434
36. Total Support Services - Business		2,864,503	584,656	92,628	2,563,822	3,360	50,266			6,159,235	6,197,386
Support Services - Central	2600										
37. Direction of Central Support Services	2610	0	0	0	0	0	0			0	0
38. Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0			0	0
39. Information Services	2630	306,810	56,479	23,338	434,153	4,300	0			825,080	847,695
40. Staff Services	2640	337,121	88,611	74,176	5,024	0	2,477			507,409	511,178
41. Data Processing Services	2660	817,931	150,569	322,150	149,543	6,423	0			1,446,616	1,494,800
42. Total Support Services - Central		1,461,862	295,659	419,664	588,720	10,723	2,477			2,779,105	2,853,673
43. Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0			0	0
44. Total Support Services (Total Lines 18, 22, 26, 29, 36, 42 & 43)		25,265,086	6,577,599	3,478,094	4,295,372	86,591	100,202			39,802,944	40,483,774

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2007**

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Description	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Transfers	Tuition	Total	Budget
46.	COMMUNITY SERVICES (ED)	0	0	0	0	0	0		0	0	0
	NONPROGRAMMED CHARGES (ED)										
	Payments to Other Government Units (In-State)										
46.	Payments for Regular Programs			0			0	0	0	0	0
47.	Payments for Special Education Programs			0			0	0	3,821,219	3,821,219	3,680,000
48.	Payments for Adult/Continuing Education Programs			0			0	0	0	0	0
49.	Payments for Vocational Education Programs			0			0	0	0	0	0
50.	Payments for Community College Programs			0			0	0	0	0	0
51.	Other Payments to In-State Govt. Units (Describe & Itemize)			0			0	0	0	0	0
52.	Total Payments to Other Govt. Units (In-State)			0			0	0	3,821,219	3,821,219	3,680,000
53.	PAYMENTS TO OTHER GOVT. UNITS (OUT-OF-STATE)			0				0	0	0	0
54.	Total Nonprogrammed Charges (Total Lines 52 & 53)			0			0	0	3,821,219	3,821,219	3,680,000
	DEBT SERVICES (ED)										
	Debt Service - Interest										
55.	Tax Anticipation Warrants						0			0	0
56.	Tax Anticipation Notes						0			0	0
57.	Teachers/Employees' Orders						0			0	0
58.	Corporate Personal Prop. Repl. Tax Anticipation Notes						0			0	0
59.	State Aid Anticipation Certificates						0			0	0
60.	Other (Describe & Itemize)						53,594			53,594	0
61.	Total Debt Service - Interest						53,594			53,594	0
62.	Debt Service - Lease/Purchase Principal Retired ¹³						1,666,665			1,666,665	0
63.	Total Debt Services (Total Lines 61 & 62)						1,720,259			1,720,259	0
64.	PROVISIONS FOR CONTINGENCIES (ED)										2,200,000
65.	Total Direct Disbursements/Expenditures (Total Lines 11, 44, 45, 54, 63 & 64)	97,318,817	28,089,882	4,926,053	6,225,524	2,874,421	4,408,122	0	5,132,437	148,975,056	157,093,000
66.	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									16,262,778	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2007**

Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
20 - OPERATIONS & MAINTENANCE FUND (O&M)											
SUPPORT SERVICES (O&M)	2000										
Support Services - Pupils	2100										
67. Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0			0	0
Support Services - Business	2500										
68. Direction of Business Support Services	2510	0	0	0	0	0	0			0	0
69. Facilities Acquisition & Construction Services	2530	0	0	139,600	0	0	67,865			207,465	0
70. Operation & Maintenance of Plant Services	2540	9,662,494	1,844,889	2,930,442	5,277,796	15,394,604	30			35,110,255	34,810,000
71. Pupil Transportation Services	2550	0	0	0	0	0	0			0	0
72. Food Services	2560					0				0	0
73. Total Support Services - Business		9,662,494	1,844,889	3,070,042	5,277,796	15,394,604	67,895			35,317,720	34,810,000
74. Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0			0	0
75. Total Support Services (Total Lines 67, 73 & 74)		9,662,494	1,844,889	3,070,042	5,277,796	15,394,604	67,895			35,317,720	34,810,000
76. COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0			0	0
NONPROGRAMMED CHARGES (O&M)											
Payments to Other Govt. Units (In-State)	4100										
77. Payments for Special Education Programs	4120			0			309,840	0		309,840	0
78. Payments for Vocational Education Programs	4140			0			0	0		0	0
79. Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0	0		0	0
80. Total Payments to Other Govt. Units (In-State)				0			309,840	0		309,840	0
81. Payments to Other Govt. Units (Out of State)	4200						0	0		0	0
82. Total Nonprogrammed Charges (Total Lines 80 & 81)				0			309,840	0		309,840	0
DEBT SERVICES (O&M)	5000										
Debt Services - Interest	5100										
83. Tax Anticipation Warrants	5110						0			0	0
84. Tax Anticipation Notes	5120						0			0	0
85. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150						0			0	0
86. State Aid Anticipation Certificates	5160						0			0	0
87. Other (Describe & Itemize)	5190						0			0	0
88. Total Debt Services - Interest							0			0	0
89. Debt Service - Lease/Purchase Principal Retired ¹⁶	5300						0			0	0
90. Total Debt Services							0			0	0
91. PROVISIONS FOR CONTINGENCIES (O&M)	6000										1,000,000
92. Total Direct Disbursements/Expenditures (Total Lines 75, 76, 82, 90, 91)		9,662,494	1,844,889	3,070,042	5,277,796	15,394,604	377,735	0		35,627,560	35,810,000
93. Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										(14,240,059)	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2007**

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Transfers	Tuition	Total	Budget
30 - BOND & INTEREST FUND (B&I)											
NONPROGRAMMED CHARGES (B&I)	4000										
94. Payments to Other Govt. Units (In-State)	4100							0		0	0
95. Total Nonprogrammed Charges								0		0	0
DEBT SERVICES (B&I)	5000										
Debt Service - Interest	5100										
96. Tax Anticipation Warrants	5110						0			0	0
97. Tax Anticipation Notes	5120						0			0	0
98. Bonds	5140						2,425,496			2,425,496	1,823,000
99. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150						0			0	0
100. State Aid Anticipation Certificates	5160						0			0	0
101. Other (Describe & Itemize)	5190						0			0	0
102. Total Debt Services - Interest							2,425,496			2,425,496	1,823,000
103. Debt Service - Bond Principal Retired	5200						11,765,000			11,765,000	12,365,000
104. Debt Service - Other (Describe & Itemize)	5900			0			850	0		850	#REF!
105. Total Debt Services (Total of Lines 102, 103 & 104)				0			14,191,346	0		14,191,346	#REF!
106. PROVISION FOR CONTINGENCIES (B&I)	6000										500,000
107. Total Disbursements/ Expenditures (Total of Lines 95, 105 & 106)				0			14,191,346	0		14,191,346	#REF!
108. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,224,044)	
40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)	2000										
Support Services - Pupils	2100										
109. Other Support Services Pupils (Describe & Itemize)	2190	0	0	0	0	0	0			0	0
Support Services - Business	2500										
110. Pupil Transportation Services	2550	4,569,275	881,796	866,074	904,772	749,848	6,776			7,978,541	7,844,000
111. Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0			0	0
112. Total Support Services		4,569,275	881,796	866,074	904,772	749,848	6,776			7,978,541	7,844,000
113. COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0			0	0
NONPROGRAMMED CHARGES (TR)	4000										
Payments to Other Govt. Units (In-State)	4100										
114. Payments for Regular Programs	4110			0			0	0		0	0
115. Payments for Special Education Programs	4120			0			0	0		0	0
116. Payments for Adult/Continuing Education Programs	4130			0			0	0		0	0
117. Payments for Vocational Education Programs	4140			0			0	0		0	0
118. Payments for Community College Programs	4170			0			0	0		0	0
119. Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0	0		0	0
120. Total Payments to Other Govt. Units (In-State)				0			0	0		0	0
121. Other Payments to Govt Units (Out-of-State) (Describe & Itemize)	4200			0			0	0		0	0
122. Total Nonprogrammed Charges				0			0	0		0	0
DEBT SERVICES (TR)	5000										
Debt Service - Interest	5100										
123. Tax Anticipation Warrants	5110						0			0	0
124. Tax Anticipation Notes	5120						0			0	0
125. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150						0			0	0
126. State Aid Anticipation Certificates	5160						0			0	0
127. Other (Describe & Itemize)	5190						0			0	0
128. Total Debt Services - Interest							0			0	0
129. Debt Services Lease/Purchase Principal Retired ¹³	5300						0			0	0
130. Total Debt Services							0			0	0
131. PROVISION FOR CONTINGENCIES (TR)	6000										300,000
132. Total Disbursements/ Expenditures (Total Lines 112, 113, 122, 130 & 131)		4,569,275	881,796	866,074	904,772	749,848	6,776	0		7,978,541	8,144,000
133. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										511,126	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2007**

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Transfers	Tuition	Total	Budget
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)												
INSTRUCTION (MR/SS)		1000										
134.	Regular Programs	1100		80,813							80,813	82,000
135.	Special Education Programs (Functions 1200-1220)	1200		1,120,153							1,120,153	1,138,000
136.	Educationally Deprived/Remedial Programs	1250		0							0	0
137.	Adult/Continuing Education Programs	1300		0							0	0
138.	Vocational Programs	1400		42,379							42,379	43,000
139.	Interscholastic Programs	1500		14,735							14,735	15,000
140.	Summer School Programs	1600		0							0	0
141.	Gifted Programs	1650		0							0	0
142.	Bilingual Programs	1800		188,863							188,863	192,000
143.	Truants' Alternative & Optional Programs	1900		0							0	0
144.	Total Instruction			1,446,943							1,446,943	1,470,000
SUPPORT SERVICES (MR/SS)		2000										
Support Services - Pupils		2100										
145.	Attendance & Social Work Services	2110		48,197							48,197	49,000
146.	Guidance Services	2120		414,754							414,754	421,000
147.	Health Services	2130		101,604							101,604	103,000
148.	Psychological Services	2140		0							0	0
149.	Speech Pathology & Audiology Services	2150		0							0	0
150.	Other Support Services - Pupils (Describe & Itemize)	2190		444,709							444,709	452,000
151.	Total Support Services - Pupils			1,009,264							1,009,264	1,025,000
Support Services - Instructional Staff		2200										
152.	Improvement of Instruction Services	2210		82,322							82,322	84,000
153.	Educational Media Services	2220		147,373							147,373	150,000
154.	Assessment & Testing	2230		0							0	0
155.	Total Support Services - Instructional Staff			229,695							229,695	234,000
Support Services - General Administration		2300										
156.	Board of Education Services	2310		0							0	0
157.	Executive Administration Services	2320		36,623							36,623	37,000
158.	Service Area Administrative Services	2330		61,045							61,045	62,000
159.	Total Support Services - General Administration			97,668							97,668	99,000
Support Services - School Administration		2400										
160.	Office of the Principal Services	2410		538,837							538,837	548,000
161.	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
162.	Total Support Services - School Administration			538,837							538,837	548,000
Support Services - Business		2500										
163.	Direction of Business Support Services	2510		26,249							26,249	27,000
164.	Fiscal Services	2520		53,908							53,908	55,000
165.	Facilities Acquisition & Construction Services	2530		0							0	0
166.	Operation & Maintenance of Plant Services	2540		1,935,207							1,935,207	1,983,000
167.	Pupil Transportation Services	2550		915,258							915,258	938,000
168.	Food Services	2560		564,125							564,125	573,000
169.	Internal Services	2570		23,927							23,927	24,000
170.	Total Support Services - Business			3,518,674							3,518,674	3,600,000
Support Services - Central		2600										
171.	Direction of Central Support Services	2610		0							0	0
172.	Planning, Research, Development, & Evaluation Services	2620		0							0	0
173.	Information Services	2630		84,448							84,448	86,000
174.	Staff Services	2640		37,116							37,116	38,000
175.	Data Processing Services	2660		225,133							225,133	229,000
176.	Total Support Services - Central			346,697							346,697	353,000
177.	Other Support Services (Describe & Itemize)	2900		0							0	0
178.	Total Support Services (Total Lines 151-155, 159, 162, 170, 176 & 177)			5,740,835							5,740,835	5,859,000
179. COMMUNITY SERVICES (MR/SS)		3000		0							0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2007**

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
#	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Transfers	Tuition	Total	Budget
NONPROGRAMMED CHARGES (MR/SS)												
		4000										
180.	Payments for Special Education Programs	4120		136,604							136,604	177,000
181.	Payments for Vocational Education Programs	4140		0							0	0
182.	Total Nonprogrammed Charges			136,604							136,604	177,000
DEBT SERVICES (MR/SS)												
		5000										
Debt Services - Interest												
		5100										
183.	Tax Anticipation Warrants	5110						0			0	0
184.	Tax Anticipation Notes	5120						0			0	0
185.	Corporate Personal Prop. Repl. Tax Anticipation Notes	5150						0			0	0
186.	State Aid Anticipation Certificates	5160						0			0	0
187.	Other (Describe & Itemize)	5190						0			0	0
188.	Total Debt Services - Interest							0			0	0
189.	PROVISION FOR CONTINGENCIES (MR/SS)	6000										500,000
190.	Total Disbursements/Expenditures (Total Lines 144, 178, 179, 182, 188 & 189)			7,324,382				0			7,324,382	8,006,000
191.	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,103,906	
60 - SITE & CONSTRUCTION/CAPITAL IMPROVEMENT FUND (S&C/CI)												
SUPPORT SERVICES (S&C/CI)												
		2000										
Support Services - Business												
		2500										
192.	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0			0	0
193.	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0			0	0
194.	Total Support Services		0	0	0	0	0	0			0	0
NONPROGRAMMED CHARGES (S&C/CI)												
		4000										
Payments to Other Govt. Units (In-State)												
		4100										
195.	Payments for Special Education Programs	4120							0		0	0
196.	Payments for Vocational Education Programs	4140							0		0	0
197.	Other Payments to In-State Govt. Units (Describe & Itemize)	4190							0		0	0
198.	Total Payments to Other Govt. Units (In-State)								0		0	0
199.	Payments to Other Govt. Units (Out-of-State)	4200							0		0	0
200.	Total Nonprogrammed Charges (Total Lines 196 & 199)								0		0	0
201.	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
202.	Total Disbursements/Expenditures (Total Lines 194, 200 & 201)		0	0	0	0	0	0	0		0	0
203.	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
80 - RENT FUND (RT)												
DEBT SERVICES (RT)												
		5000										
Debt Service - Interest												
		5100										
204.	Corporate Personal Prop. Repl. Tax Anticipation Notes	5150						0			0	0
205.	State Aid Anticipation Certificates	5160						0			0	0
206.	Debt Service - Other (Describe & Itemize)	5900			0				0		0	0
207.	Total Debt Services				0			0	0		0	0
208.	Total Disbursements/Expenditures				0			0	0		0	0
209.	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2007**

	Description	Funct #	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
90 - FIRE PREVENTION & SAFETY FUND (FP&S)												
SUPPORT SERVICES (FP&S)		2000										
Support Services - Business		2500										
210.	Facilities Acquisition & Construction Services	2530	0	0	0	0	2,752,019	0			2,752,019	0
211.	Operation & Maintenance of Plant Services	2540	0	0	0	0	378,251	0			378,251	4,800,000
212.	Total Support Services - Business		0	0	0	0	3,130,270	0			3,130,270	4,800,000
213.	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0			0	0
214.	Total Support Services (Total Lines 212 & 213)		0	0	0	0	3,130,270	0			3,130,270	4,800,000
NONPROGRAMMED CHARGES (FP&S)		4000										
215.	Other Payments to In-State Govt. Units (Describe & Itemize)	4190							0		0	0
216.	Total Nonprogrammed Charges								0		0	0
DEBT SERVICES (FP&S)		5000										
Debt Service - Interest		5100										
217.	Tax Anticipation Warrants	5110						0			0	0
218.	Total Debt Service - Interest							0			0	0
219.	PROVISION FOR CONTINGENCIES (FP&S)	6000										500,000
220.	Total Disbursements/Expenditures (Total Lines 214, 215, 216 & 219)		0	0	0	0	3,130,270	0	0		3,130,270	5,300,000
221.	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,753,758)	

SCHEDULE OF AD VALOREM TAX RECEIPTS

Description	(A) TAXES RECEIVED 7-1-06 THRU 6-30-07 From 2006 Levy & Prior Levies *	(B) TAXES RECEIVED FROM 2006 LEVY	(C) TAXES RECEIVED FROM 2005 & Prior Levies (Col A - Col B)	(D) TOTAL ESTIMATED TAXES FROM 2006 LEVY	(E) ESTIMATED TAXES DUE FROM 2006 LEVY (Col D - Col B)
1. Educational	135,226,147	62,637,624	72,588,523	136,447,440	73,809,816
2. Operations & Maintenance	18,963,263	10,105,025	8,858,238	22,012,477	11,907,452
3. Bond & Interest **	10,514,481	4,962,289	5,552,192	12,813,242	7,850,953
4. Transportation	4,993,871	2,552,572	2,441,299	5,564,492	3,011,920
5. Municipal Retirement	3,536,780	1,804,469	1,732,311	3,927,877	2,123,408
6. Working Cash	2,373,005	1,127,793	1,245,212	2,454,923	1,327,130
7. Rent	0	0	0	0	0
8. Capital Improvements	0	0	0	0	0
9. Tort Immunity	0	0	0	0	0
10. Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security and Specified Repairs	0	0	0	0	0
11. Leasing Levy	0	0	0	0	0
12. Special Education	694,874	0	694,874	0	0
13. Area Vocational Construction	0	0	0	0	0
14. Social Security/Medicare Only	3,536,780	1,804,469	1,732,311	3,927,877	2,123,408
15. Summer School	0	0	0	0	0
16. Other (Describe & Itemize)	0	0	0	0	0
17. Totals	179,839,201	84,994,241	94,844,960	187,148,328	102,154,087

* The formulas in column A are unprotected so that they may be overridden when reporting on a ACCRUAL basis.

** All tax receipts for debt service payments on bonds must be recorded on line 3 (Bond and Interest).

ID: 14-016-2110-17

Name: Township High School District 211

Description	(A) Outstanding Beginning 07/01/06	(B) Issued 07/01/06 Through 06/30/07	(C) Retired 07/01/06 Through 06/30/07	(D) Outstanding Ending 06/30/07 *
SCHEDULE OF CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES				
			* Must agree with Account No. 406, Page 5.	
1. Total All Funds	0	0	0	0
SCHEDULE OF TAX ANTICIPATION WARRANTS				
			* Must agree with Account No. 407, Page 5.	
2. Educational Fund	0	0	0	0
3. Operations & Maintenance Fund	0	0	0	0
4. Bond & Interest Fund - Construction	0	0	0	0
5. Bond & Interest Fund - Working Cash	0	0	0	0
6. Bond & Interest Fund - Refunding Bonds	0	0	0	0
7. Transportation Fund	0	0	0	0
8. Municipal Retirement/Social Security Fund	0	0	0	0
9. Fire Prevention & Safety Fund	0	0	0	0
10. Other - (Describe & Itemize)	0	0	0	0
11. Total	0	0	0	0
SCHEDULE OF TAX ANTICIPATION NOTES				
			* Must agree with Account No. 408, Page 5.	
12. Educational Fund	0	0	0	0
13. Operations & Maintenance Fund	0	0	0	0
14. Fire Prevention & Safety Fund	0	0	0	0
15. Other - (Describe & Itemize)	0	0	0	0
16. Total	0	0	0	0
SCHEDULE OF TEACHERS/EMPLOYEES' ORDERS				
			* Must agree with Account No. 409, Page 5.	
17. Total Educational, Operations & Maintenance and Transportation Funds	0	0	0	0
SCHEDULE OF GENERAL STATE AID ANTICIPATION CERTIFICATES				
			* Must agree with Account No. 410, Page 5.	
18. Total All Funds	0	0	0	0
OTHER SHORT-TERM BORROWING				
19. (Describe & Itemize)				0

ID: 14-016-2110-17

Name: Township High School District 211

SCHEDULE OF BONDS PAYABLE

	Issue (1)	Issue (2)	Issue (3)	Issue (4)	Issue (5)	Issue (6)	Issue (7)	Issue (8)	TOTAL
1. Fiscal Year of Bond Issue	2002	2006	2005	0	0	0	0	0	
a. Amount of Original Issue	18475000	50470000	4075000	0	0	0	0	0	
b. Type of Bond Issue *	4	6	3	0	0	0	0	0	
2. Bonds Outstanding 7-1-06 **	14495000	0	4075000	0	0	0	0	0	18,570,000
ADD:									
3. Bonds Issued 7-1-06 through 6-30-07	0	50,470,000	0	0	0	0	0	0	50,470,000
4. State reason for any difference with Page 8, Line 25	Reason: 0								0
LESS:									
5. Bonds Retired 7-1-06 through 6-30-07	5290000	2400000	4075000	0	0	0	0	0	11,765,000
6. Bonds Defeased 7-1-06 through 6-30-07	0	0	0	0	0	0	0	0	0
7. Total Bonds Retired/Defeased	5,290,000	2,400,000	4,075,000	0	0	0	0	0	11,765,000
EQUALS:									
8. Bonds Outstanding 6-30-07	9,205,000	48,070,000	0	0	0	0	0	0	57,275,000
9. Amount to Be Provided to Retire Bonds ***	8,091,267	42,253,904						0	50,345,171

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

- | | |
|----------------------------|--|
| 1. Working Cash Fund Bonds | 4. Fire Prevention, Safety, Environmental and Energy Bonds |
| 2. Funding Bonds | 5. Tort Judgment Bonds |
| 3. Refunding Bonds | 6. Building Bonds |

7. Other _____
8. Other _____
9. Other _____

** This total must agree with Page 24, Line 8, 2005-06 Annual Financial Report based on the *Illinois Program Accounting Manual for Local Education Agencies*. If more than one type of an individual bond issue, indicate percent of original issue that relates to each type.

*** This total must equal the amount on Page 6, Line 22.

ID: 14-016-2110-17

Name Township High School District 211

**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES
ANALYSIS OF CHANGES IN CASH BASIS FUND BALANCE**

Description	ACCT #	(A) TORT IMMUNITY	(B) SPECIAL EDUCATION	(C) AREA VOCATIONAL CONSTRUCTION
1. Cash Basis Fund Balance July 1, 2006 ^a		0	0	0
2. Ad Valorem Taxes Received by LEA	1, 2, 4 or 5-1100	0	694,874	0
3. Earnings on Investments ^b	1, 2, 4, 5 or 6-1500	0	0	0
4. Sale of Bonds	1, 2, 4 or 6-7200	0	0	0
5. Other Receipts from Local Sources (Describe & Itemize)		0	0	0
6. Federal Impact Aid (PL 81-874)	4001	0	0	0
7. Total Receipts (Total of Lines 2, 3, 4, 5 & 6)		0	694,874	0
8. Total Amount Available (Total of Lines 1 & 7)		0	694,874	0
9. Special Education	1 or 5-1200		698,252	
10. Facilities Acquisition & Construction Services	2 or 6-2530		0	0
11. Tort Immunity ^c		0		
12. Other Disbursements (Describe & Itemize)			0	0
13. Nonprogrammed Charges	1, 2, 4 or 6-4000		0	0
14. Total Disbursements (Total of Lines 9-13)		0	698,252	0
15. Cash Basis Fund Balance June 30, 2007 (Line 8 minus Line 14) ^d		0	(3,378)	0

^a Must agree with line 15, page 25, 2005-06 Illinois School District Annual Financial Report. If different, please explain.

^b The local education agency shall invest, within two working days, all monies not needed immediately for district operations (30 ILCS 225/1).

^c Tort Immunity expenditures should be reported on this line regardless of the fund/function used. Also see the schedule at right.

^d A deficit balance should only be reflected if tax anticipation warrants or notes are outstanding against the specific restricted tax levy due to late receipt of local taxes or if the district has a concurring legal opinion to reduce deficit with subsequent tax levy year's proceeds. A positive balance should be reflected as a "Reserved Fund Balance" on Page 5.

ID: 14-016-2110-17

Name: Township High School District 211

SCHEDULE OF TORT IMMUNITY EXPENDITURES *

1. ☐ 0 Yes ☒ X No Has the entity established an Insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in the aggregate, the following:

Total Claims Payments:	0
Total Reserve Remaining:	0

2. Using the following categories, list all other Tort Immunity expenditures not included in line 1 above. Include the total dollar amount for each category.

a. Workers' Compensation Act and/or Workers' Occupational Disease Act	0
b. Unemployment Insurance Act	0
c. Insurance (Regular or Self-Insurance)	0
d. Risk Management and Claims Service	0
e. Judgments/Settlements	0
f. Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
g. Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
h. Legal Services	0
i. Principal and Interest on Tort Bonds	0

* All tort immunity expenditures must be reported using this schedule in accordance with 745 ILCS 10/9-103 and 107.

FINANCIAL DATA TO ASSIST INDIRECT COST RATE DETERMINATION

The source document for the computation of Indirect Cost Rates is the Illinois School District Annual Financial Report 2005-06 (ISBE Form 50-35). This schedule must be completed for all school districts.

SECTION 1 [Restricted and Unrestricted Programs - All objects exclude capital outlay]

With the exception of 4a, 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.

A. Support Services - Direct Costs (1-2000) and (5-2000)

1. Direction of Business Support Services (1-2510) and (5-2510)	\$	0
2. Fiscal Services (1-2520) and (5-2520)	\$	0
3. Operation and Maintenance of Plant Services (1, 2, and 5-2540)	\$	0
4. Food Services (1-2560) <i>Must be less than Page 15, Line 34, Column 3 and 4.</i>	\$	2,545,472
4a. Value of Commodities Received for Fiscal Year 2007 <i>Include the value of commodities when determining if an A-133 audit is required.</i>	\$	125,650
5. Internal Services (1-2570) and (5-2570)	\$	0
6. Staff Services (1-2640) and (5-2640)	\$	0
7. Data Processing Services (1-2660) and (5-2660)	\$	0

SECTION 2 [Severance Payments]

Enter the disbursements/expenditures within each function for severance payments made in addition to regular salaries and wages for workers whose employment was terminated. Such amounts should include one-time payments made to retiring or terminated employees for accumulated sick and/or vacation days.

Fund	Function	Function Name	# of Employees Terminated	Severance Payments
1. ED, MR/SS	1000	Instruction	0	0
		Support Services:		
2. ED, O&M, TR, MR/SS	2100	- Pupils	0	0
3. ED, MR/SS	2200	- Instructional Staff	0	0
4. ED, MR/SS	2300	- General Administration	0	0
5. ED, MR/SS	2400	- School Administration	0	0
6a. ED, MR/SS	2510	- Direction of Business Support Services	0	0
6b. O&M	2510	- Direction of Business Support Services	0	0
7. ED, O&M, MR/SS	2520	- Fiscal Services	0	0
8. ED, O&M, MR/SS	2540	- Operations & Maintenance of Plant Services	0	0
9. ED, O&M, TR, MR/SS	2550	- Pupil Transportation Services	0	0
10. ED, MR/SS	2560	- Food Services	0	0
11. ED, MR/SS	2570	- Internal Services	0	0
12. ED, MR/SS	2610	- Direction of Central Support Services	0	0
13. ED, MR/SS	2620	- Planning, Research, Dev., & Evaluation Serv.	0	0
14. ED, MR/SS	2630	- Information Services	0	0
15. ED, MR/SS	2640	- Staff Services	0	0
16. ED, MR/SS	2660	- Data Processing Services	0	0
17. ED, O&M, TR, MR/SS	2900	- Other Support Services	0	0
18. ED, O&M, TR, MR/SS	3000	Community Services	0	0
19. TOTAL			0	0

ID: 14-016-2110-17

Name: Township High School District 211

STATISTICAL INFORMATION *

(This Schedule Must Be Completed)

Schedule of Capital Outlay and Depreciation

Description of Assets	(A) Cost 7-1-06	(B) Add: Additions 2006-07	(C) Less: Deletions 2006-07	(D) Cost 6-30-07	Life In Years	(E) Accumulated Depreciation 7-1-06	(F) Add: Depreciation Allowable 2006-07	(G) Less: Depreciation Deletions 2006-07	(H) Accumulated Depreciation 6-30-07	(I) Balance Undepreciated 6-30-07
1. Land	1,456,291	0	0	1,456,291	--					1,456,291
2. Buildings	128,964,402	8,043,068	0	137,007,470	50	66,913,650	3,178,138	0	70,091,788	66,915,682
3. Improvements Other than Buildings	17,118,864	610,000	0	17,728,864	20	4,876,479	663,002	0	5,539,481	12,189,383
4. Equipment Other than Transportation/Food Services	37,257,001	4,167,062	4,488,654	36,935,409	10 **	27,862,927	1,698,872	4,015,788	25,546,011	11,389,398
5. Construction in Progress	4,980,184	19,026,232	9,237,266	14,769,150	--					14,769,150
6. Transportation Equipment	8,398,147	830,500	436,917	8,791,730	5 **	6,578,595	787,427	436,917	6,929,105	1,862,625
7. Food Services Equipment	0	0	0	0	10	0	0	0	0	0
8. Totals	198,174,889	32,676,862	14,162,837	216,688,914		106,231,651	6,327,439	4,452,705	108,106,385	108,582,529

* Valuation of Transportation Equipment must be shown at historical cost. Valuation of other equipment, buildings, and land improvements should be shown on a Historical Cost Basis or an acceptable approximation of cost as described in Appendix B of the Illinois Program Accounting Manual. Column A and Column E must agree with Columns D and H, 2005-2006 Annual Financial Report.

** Some items costing \$500 or more may be depreciated over a life of approximately three years. For additional information regarding those items, refer to current instructions for completing pupil transportation reimbursement forms.

ID: 14-016-2110-17

Name: Township High School District 211

ESTIMATED OPERATING EXPENDITURES PER PUPIL AND PER CAPITA TUITION CHARGE COMPUTATIONS (2006-07)
This schedule is completed for school districts only.

FUND	Page = P, Line = L Column = C	ACCOUNT NO - TITLE *	Amount
A. TOTAL EXPENDITURES			
1. ED	P16, L65, C9	TOTAL EXPENDITURES	\$ 148,975,056
2. O&M	P17, L92, C9	TOTAL EXPENDITURES	35,627,560
3. B & I	P18, L107, C9	TOTAL EXPENDITURES	14,191,346
4. TR	P18, L132, C9	TOTAL EXPENDITURES	7,978,541
5. MR/SS	P20, L190, C9	TOTAL EXPENDITURES	7,324,382
6. RENT	P21, L208, C9	TOTAL EXPENDITURES	0
7. TOTAL (LINES 1 THROUGH 6)			\$ 214,096,885
B. LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM			
8. TR	P9, L32, C4	1412 - REGULAR TRANS. FEES FROM OTHER LEAs	\$ 8,553
9. TR	P9, L35, C4	1421 - SUMMER SCHOOL TRANS. FEES FROM PUPILS OR PARENTS	86,646
10. TR	P9, L36, C4	1422 - SUMMER SCHOOL TRANS. FEES FROM OTHER LEAs	0
11. TR	P9, L37, C4	1423 - SUMMER SCHOOL TRANS. FEES FROM OTHER SOURCES	0
12. TR	P9, L39, C4	1432 - VOCATIONAL TRANS. FEES FROM OTHER LEAs	0
13. TR	P9, L42, C4	1442 - SPECIAL ED. TRANS. FEES FROM OTHER LEAs	0
14. TR	P9, L44, C4	1451 - ADULT TRANS. FEES FROM PUPILS OR PARENTS	0
15. TR	P9, L45, C4	1452 - ADULT TRANS. FEES FROM OTHER LEAs	0
16. TR	P9, L46, C4	1453 - ADULT TRANS. FEES FROM OTHER SOURCES	0
17. O&M	P11, L117, C2	3410 - ADULT ED. FROM COMMUNITY COLLEGE BOARD	0
18. O&M-TR	P11, L118, C2,4	3499 - ADULT ED. - OTHER	0
19. ED-O&M-TR-MR/SS	P11, L126, C1,2,4,5	3705 - EARLY CHILDHOOD - BLOCK GRANT	0
20. ED-O&M-TR	P12, L135, C1,2,4	3803 - ILLINOIS SCHOLARS PROGRAM	0
21. ED-O&M-TR	P12, L136, C1,2,4	3806 - ILLINOIS OCCUPATIONAL INFO. COORD. COMM.	0
22. ED-TR	P12, L141, C1,4	3825 - SUMMER BRIDGES	0
23. ED	P12, L155, C1	4045 - HEAD START	0
24. ED-O&M-TR-MR/SS	P13, L191, C1,2,4,5	4600 - FED SPEC ED - PRESCHOOL - FLOW THROUGH	0
25. ED-O&M-TR-MR/SS	P13, L192, C1,2,4,5	4605 - FED SPEC ED - PRESCHOOL DISCRETIONARY	0
26. ED-O&M-MR/SS	P13, L200, C1,2,5	4750 - VE-PERKINS-TITLEIC-POSTSECONDARY/ADULT	0
27. O&M	P13, L205, C2	4810 - FEDERAL - ADULT EDUCATION	0
28. ED	P15, L4, C1,2,3,4,6	1300 - ADULT/CONTINUING EDUCATION PROGRAMS	531,920
29. ED	P15, L7, C1,2,3,4,6	1600 - SUMMER SCHOOL PROGRAMS	1,944,353
30. ED	P15, L45, C1,2,3,4,6	3000 - COMMUNITY SERVICES	0
31. ED	P16, L54, C3,6	4000 - TOTAL NONPROGRAMMED CHARGES	0
32. ED	P16, L62, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	1,666,665
33. ED	P16, L65, C5	- TOTAL EXP. - CAPITAL OUTLAY	2,874,421
34. ED	P16, L65, C7	- TOTAL EXP. - TRANSFERS	0
35. ED	P16, L65, C8	- TOTAL EXP. - TUITION	5,132,437
36. O&M	P17, L76, C1,2,3,4,6	3000 - COMMUNITY SERVICES	0
37. O&M	P17, L82, C9	4000 - TOTAL NONPROGRAMMED CHARGES	309,840
38. O&M	P17, L89, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	0
39. O&M	P17, L92, C5	- TOTAL EXP. - CAPITAL OUTLAY	15,394,604
40. B&I	P18, L103, C9	5200 - BOND PRINCIPAL RETIRED	11,765,000
41. B&I	P18, L107, C7	- TOTAL EXP. - TRANSFERS	0
42. TR	P18, L113, C1,2,3,4,6	3000 - COMMUNITY SERVICES	0
43. TR	P18, L122, C9	4000 - TOTAL NONPROGRAMMED CHARGES	0
44. TR	P18, L129, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	0
45. TR	P18, L132, C5	- TOTAL EXP. - CAPITAL OUTLAY	749,848
46. MR/SS	P19, L137, C2	1300 - ADULT/CONTINUING EDUCATION PROGRAMS	0
47. MR/SS	P19, L140, C2	1600 - SUMMER SCHOOL PROGRAMS	0
48. MR/SS	P19, L179, C2	3000 - COMMUNITY SERVICES	0
49. MR/SS	P20, L182, C2	4000 - TOTAL NONPROGRAMMED CHARGES	136,604
50. TOTAL DEDUCTIONS (Lines 8 through 49)			\$ 40,600,891.00
51. OPERATING EXPENSE REGULAR K-12 (Line 7 minus Line 50)			173,495,994
52. AVERAGE DAILY ATTENDANCE (See the General State Aid Claim for 2006-07 (ISBE 54-33, Line 12))			12,663.00
53. ESTIMATED OPERATING EXPENSE PER PUPIL (Line 51 divided by Line 52)			\$ 13,701.02
C. LESS OFFSETTING RECEIPTS/REVENUES:			
54. TR	P9, L31, C4	1411 - REG. TRANS. FEES FROM PUPILS OR PARENTS	\$ 102,192
55. TR	P9, L33, C4	1413 - REG. TRANS. FEES FROM PRIVATE SOURCES	0
56. TR	P9, L34-C4	1415 - REG. TRANS. FEES CO-CURRICULAR	38,531
57. TR	P9, L38, C4	1431 - VOC. TRANS. FEES FROM PUPILS OR PARENTS	0
58. TR	P9, L40, C4	1433 - VOC. TRANS. FEES FROM OTHER SOURCES	0
59. TR	P9, L41, C4	1441 - SPEC. EDUC. TRANS FEES FROM PUPILS OR PARENTS	0
60. TR	P9, L43, C4	1443 - SPEC. EDUC. TRANS FEES FROM OTHER SOURCES	0
61. ED	P10, L57, C1	1600 - TOTAL FOOD SERVICES	5,077,735
62. ED-O&M	P10, L63, C1,2	1700 - TOTAL PUPIL ACTIVITIES	653,619
63. ED	P10, L64, C1	1811 - RENTALS - REGULAR TEXTBOOK	1,534,064
64. ED	P10, L67, C1	1819 - RENTALS - OTHER	0
65. ED	P10, L68, C1	1821 - SALES - REGULAR TEXTBOOK	3,287
66. ED	P10, L71, C1	1829 - SALES - OTHER	0
67. ED	P10, L72, C1	1890 - TEXTBOOKS - OTHER	32,403
68. ED-O&M	P10, L74, C1,2	1910 - RENTALS	232,985
69. ED-O&M-TR	P10, L76, C1,2,4	1940 - SERVICES PROVIDED OTHER LEAs	0

ESTIMATED OPERATING EXPENDITURES PER PUPIL AND PER CAPITA TUITION CHARGE COMPUTATIONS (2006-07)

This schedule is completed for school districts only.

FUND	Page = P, Line = L Column = C	ACCOUNT NO - TITLE *	Amount
70. ED-O&M-TR	P10, L78, C1,2,4	1991 - PAYMENT FROM OTHER LEAs	0
71. ED	P10, L80, C1	1993 - LOCAL FEES	0
72. ED-O&M-TR	P11, L100, C1,2,4	- TOTAL SPECIAL EDUCATION	3,921,026
73. ED-O&M-TR-MR/SS	P11, L109, C1,2,4,5	- TOTAL VOCATIONAL EDUCATION	217,704
74. ED-MR/SS	P11, L112, C1,5	- TOTAL BILINGUAL EDUCATION	222,461
75. ED-TR	P11, L113, C1,4	3350 - GIFTED EDUCATION	0
76. ED	P11, L114, C1	3360 - STATE FREE LUNCH & BREAKFAST	22,043
77. ED-O&M-MR/SS	P11, L115, C1,2,5	3365 - SCHOOL BREAKFAST INITIATIVE	669
78. ED-O&M	P11, L116, C1,2	3370 - DRIVER EDUCATION	272,308
79. ED-O&M-TR-MR/SS	P11, L122, C1,2,4,5	- TOTAL TRANSPORTATION	2,986,742
80. ED	P11, L123, C1	3610 - LEARNING IMPROVEMENT - CHANGE GRANTS	0
81. ED-O&M-TR-MR/SS	P11, L124, C1,2,4,5	3660 - SCIENTIFIC LITERACY	0
82. ED-TR-MR/SS	P11, L125, C1,4,5	3695 - TRUANT ALTERNATIVE/OPTIONAL EDUCATION	0
83. ED-TR-MR/SS	P11, L127, C1,4,5	3715 - READING IMPROVEMENT BLOCK GRANT	0
84. ED-TR-MR/SS	P11, L128, C1,4,5	3720 - READING IMPROVEMENT BLOCK GRANT - READING RECOVERY	0
85. ED-O&M-TR-MR/SS	P11, L129, C1,2,4,5	3766 - CHICAGO GENERAL EDUCATION BLOCK GRANT	0
86. ED-O&M-TR-MR/SS	P11, L130, C1,2,4,5	3767 - CHICAGO EDUCATIONAL SERVICES BLOCK GRANT	0
87. ED-O&M-TR-MR/SS	P12, L131, C1,2,4,5	3775 - SCHOOL SAFETY & EDUCATIONAL IMPROVEMENT BLOCK GRANT	489,445
88. ED-O&M-TR	P12, L132, C1,2,4	3792 - TECHNOLOGY-CLOSING THE GAPS	0
89. ED	P12, L133, C1	3800 - STATE LIBRARY GRANT	9,080
90. ED	P12, L134, C1	3801 - ILLINOIS ARTS COUNCIL GRANTS	0
91. ED-O&M-TR	P12, L137, C1,2,4	3807 - PROJECT SUCCESS	0
92. ED-TR	P12, L138, C1,4	3808 - IDOT SAFETY	0
93. ED-TR	P12, L139, C1,4	3809 - IDOT ALCOHOL AWARENESS	0
94. ED-TR	P12, L142, C1,4	3830 - ACADEMIC EARLY WARNING LIST	0
95. O&M	P12, L144, C2	3925 - SCHOOL INFRASTRUCTURE-MAINTENANCE PROJECTS	0
96. ED-O&M-B&I-TR-MR/SS-RT	P12, L145, C1,2,3,4,5,8	3999 - OTHER RESTRICTED REVENUE FROM STATE SOURCES	250,723
97. ED	P12, L155, C1	4045 - (SUBTRACT) HEAD START	0
98. ED-O&M-TR-MR/SS	P12, L160, C1,2,4,5	- TOTAL RESTRICTED GRANTS-IN-AID FROM FED. GOV.	0
99. ED-O&M-TR-MR/SS	P12, L167, C1,2,4,5	- TOTAL TITLE V	18,026
100. ED	P13, L174, C1	- TOTAL FOOD SERVICE	687,976
101. ED-O&M-TR-MR/SS	P13, L184, C1,2,4,5	- TOTAL TITLE I	0
102. ED-O&M-TR-MR/SS	P13, L190, C1,2,4,5	- TOTAL TITLE IV	27,741
103. ED-O&M-TR-MR/SS	P13, L193, 1,2,4,5	4620 - FED - SPEC ED - IDEA - FLOW THROUGH/LOW INCIDENCE	642,146
104. ED-O&M-TR-MR/SS	P13, L194, C1,2,4,5	4625 - FED - SPEC ED - IDEA - ROOM & BOARD	27,744
105. ED-O&M-TR-MR/SS	P13, L195, C1,2,4,5	4630 - FED - SPEC ED - IDEA - DISCRETIONARY	0
106. ED-O&M-TR-MR/SS	P13, L196, C1,2,4,5	4699 - FED - SPEC ED - IDEA - OTHER	0
107. ED-O&M-MR/SS	P13, L200, C1, 2, 5	4750 - (SUBTRACT) VE - PERKINS - TITLE IIC POSTSECONDARY/ ADULT	0
108. ED-O&M-MR/SS	P13, L204, C1,2,5	- TOTAL VOCATIONAL EDUCATION	207,500
109. ED-TR-MR/SS	P13, L206, C1,4,5	4905 - EMERGENCY IMMIGRANT ASSISTANCE	0
110. ED-TR-MR/SS	P13, L207, C1,4,5	4909 - TITLE III - ENGLISH LANGUAGE ACQUISITION	94,100
111. ED-TR-MR/SS	P13, L208, C1,4,5	4910 - LEARN & SERVE AMERICA	0
112. ED-O&M-TR-MR/SS	P13, L209, C1,2,4,5	4920 - MCKINNEY EDUCATION FOR HOMELESS CHILDREN	0
113. ED-O&M-TR-MR/SS	P13, L210, C1,2,4,5	4930 - TITLE II - EISENHOWER - PROFESSIONAL DEVELOPMENT FORMULA	0
114. ED-O&M-TR-MR/SS	P13, L211, C1,2,4,5	4932 - TITLE II - TEACHER QUALITY	197,259
115. ED-O&M-TR-MR/SS	P13, L212, C1,2,4,5	4945 - GOALS 2000	0
116. ED-O&M-TR-MR/SS	P13, L213, C1,2,4,5	4946 - GOALS 2000 - LEADERSHIP	0
117. ED-O&M-TR-MR/SS	P13, L214, C1,2,4,5	4950 - DEPT. OF REHABILITATION SERVICES	56,157
118. ED-O&M-TR-MR/SS	P13, L215, C1,2,4,5	4960 - FEDERAL CHARTER SCHOOLS	0
119. ED-O&M-TR-MR/SS	P13, L216, C1,2,4,5	4980 - SCHOOL RENOVATION	0
120. ED-O&M-TR-MR/SS	P13, L217, C1,2,4,5	4981 - IDEA PART B - SUPPLEMENTAL ACTIVITIES	0
121. ED-O&M-TR-MR/SS	P13, L218, C1,2,4,5	4982 - SCHOOL RENOVATION - TECHNOLOGY	0
122. ED-O&M-TR-MR/SS	P13, L219, C1,2,4,5	4990 - FEDERAL EMERGENCY MANAGEMENT AID	0
123. ED-O&M-TR-MR/SS	P14, L220, C1,2,4,5	4991 - MEDICAID MATCHING FUNDS - ADMIN. OUTREACH	425,891
124. ED-O&M-TR-MR/SS	P14, L221, C1,2,4,5	4992 - MEDICAID MATCHING FUNDS - FEE-FOR-SERVICE PRGM.	0
125. ED-O&M-TR-MR/SS	P14, L222, C1,2,4,5	4999 - OTHER RESTRICTED REVENUE FROM FEDERAL SOURCES	116,321
126. TOTAL DEDUCTIONS FOR TUITION COMPUTATION (Lines 54 through 125)			\$ 18,567,878
127. NET OPERATING EXPENSE FOR TUITION COMPUTATION (Line 51 minus 126)			154,928,116
128. ADD TOTAL DEPRECIATION ALLOWANCE (Page 27, Column F)			6,327,439
129. TOTAL ALLOWANCE FOR TUITION COMPUTATION (Line 127 plus Line 128)			161,255,555
130. AVERAGE DAILY ATTENDANCE (See the General State Aid Claim for 2006-07 (ISBE 54-33, Line 12))			12,663.00
131. ESTIMATED PER CAPITA TUITION CHARGE (Line 129 divided by Line 130)			\$ 12,734.39

* Represents the account code and title as provided in the Illinois Program Accounting Manual (IPAM).

ID: 14-016-2110-17

Name: Township High School District 211

**Estimated Indirect Cost Rate for Federal Programs
Applicable for the Fiscal 2009 Program Year**

(from 2006-07 Annual Financial Report)

Name: Township High School District 211

ID: 14-016-2110-17

County: Cook

	Function	Restricted Program		Unrestricted Program	
		(A) Indirect Costs	(B) Direct Costs	(C) Indirect Costs	(D) Direct Costs
Instruction	1000		102,289,747		102,289,747
Support Services:					
Pupil	2100		14,217,290		14,217,290
Instructional Staff	2200		7,755,496		7,755,496
General Admin.	2300		2,257,736		2,257,736
School Admin	2400		8,437,038		8,437,038
Business:					
Direction of Business Spt. Srv.	2510	339,928	0	339,928	0
Fiscal Services	2520	695,758	0	695,758	0
Oper. & Maint. Plant Services	2540		21,650,858	21,650,858	0
Pupil Transportation	2550		8,143,951		8,143,951
Food Services	2560		3,088,021		3,088,021
Internal Services	2570	154,905	0	154,905	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		905,228		905,228
Staff Services	2640	544,525	0	544,525	0
Data Processing Services	2660	1,665,326	0	1,665,326	0
Other:	2900		0		0
Community Services	3000		0		0
Total		3,400,442	168,745,365	25,051,300	147,094,507
		Restricted Rate		Unrestricted Rate	
		Col. (A) =	3,400,442	Col. (C) =	25,051,300
		Col. (B) =	168,745,365	Col. (D) =	147,094,507
		= 2.02%		= 17.03%	

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Township High School District 211
 RCDT Number: 14-016-2110-17

Description	Funct. No.	Actual Expenditures, Fiscal Year 2007			Budgeted Expenditures, Fiscal Year 2008		
		(10)	(20)		(10)	(20)	
		Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	441,756		441,756	460,461		460,461
2. Special Area Administration Services	2330	720,274		720,274	752,422		752,422
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	317,039	0	317,039	327,793	0	327,793
5. Internal Services	2570	130,978		130,978	134,106		134,106
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0	0	0
8. Totals		1,610,047	0	1,610,047	1,674,782	0	1,674,782
9. Percent Increase (Decrease) for FY2008 (Budgeted) over FY2007 (Actual)							4%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2007" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2007.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2008" agree with the amounts on the budget adopted by the Board of Education.

(Date)

Signature of Superintendent

If line 9 is greater than 5% please check one box below.

- ☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- ☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 10, 2007 to ensure inclusion in the October 1, 2007 report, or postmarked by January 11, 2008 to ensure inclusion in the March 1, 2008 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
- ☐ The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

Audit Checklist

Section 2-3.27 of the School Code requires the Illinois State Board of Education to formulate and approve procedures and regulations for school district budgeting and accounting. In keeping with this requirement, the following checklist has been developed for use in reviewing the Illinois School District/Joint Agreement Annual Financial Report (Form 50-35) before forwarding it to the Illinois State Board of Education. The checklist is designed so that later clarifications, explanations or amendments requested by the Illinois State Board of Education will be minimized or eliminated.

All entries must balance within the individual fund statements and schedules as instructed below.

Any error messages left unresolved below, will be returned to the school district/joint agreement.

Round all entries to the nearest dollar.

- ☐ 1. The auditor's Opinion and Notes to the Financial Statements are attached or filed electronically.
- ☐ 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- ☐ 3. All audit questions on page 2 are answered with the appropriate response (Yes, No or N/A). Comments and explanations are included for all no answers.
- ☐ 4. All miscellaneous accounts and functions have the required and descriptive itemizations.
- ☐ 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
- ☐ 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function No. 4100.
- ☐ 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- ☐ 8. Interest is allocated to all funds participating in each investment (Audit Question 3i).

Balancing Schedule

Check this Section for Error Messages

*The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.*

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Were any findings issued?	NO FINDINGS WERE ISSUED
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Line 1: Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) B&I: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) S&C/CI: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Rent: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
Page 6: Other Accrued Assets (Line 2). If Cash Basis is checked on the Cover Page, this line must be zero.	
Fund 10: If Cash basis is checked on the Cover page, Line 2 must be zero.	OK
Fund 20: If Cash basis is checked on the Cover page, Line 2 must be zero.	OK
Fund 30: If Cash basis is checked on the Cover page, Line 2 must be zero.	OK
Fund 40: If Cash basis is checked on the Cover page, Line 2 must be zero.	OK
Fund 50: If Cash basis is checked on the Cover page, Line 2 must be zero.	OK
Fund 60: If Cash basis is checked on the Cover page, Line 2 must be zero.	OK
Fund 70: If Cash basis is checked on the Cover page, Line 2 must be zero.	OK
Fund 80: If Cash basis is checked on the Cover page, Line 2 must be zero.	OK
Fund 90: If Cash basis is checked on the Cover page, Line 2 must be zero.	OK
5. Page 5 & 6: Total Current Assets (Lines 13 & 24) must = Total Liabilities & Fund Balance (Line 45).	
Fund 10 (Line 13) must = (Line 45).	OK
Fund 20 (Line 13) must = (Line 45).	OK
Fund 30 (Line 13) must = (Line 45).	OK
Fund 40 (Line 13) must = (Line 45).	OK
Fund 50 (Line 13) must = (Line 45).	OK
Fund 60 (Line 13) must = (Line 45).	OK
Fund 70 (Line 13) must = (Line 45).	OK
Fund 80 (Line 13) must = (Line 45).	OK
Fund 90 (Line 13) must = (Line 45).	OK
Agency Fund (Line 13) must = (Line 45).	OK
General Fixed Assets (Line 24) must = (Line 45).	OK
General Long-Term Debt (Line 24) must = (Line 45).	OK
6. Page 6: Account Groups - Capital Assets (Lines 14 through 20) cannot be negative.	OK
7. Page 6: Accrued Liabilities (Line 25). If Cash basis of Accounting is checked, this line must be zero.	OK
8. Page 6: Deferred Revenue (Line 36): If Cash basis of Accounting is checked, this line must be zero.	OK
9. Page 5: Reserved & Unreserved Fund Balance (Lines 42 + 43) must = Ending Fund Balance (Page 8, Line 46).	
Fund 10 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 20 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 30 (Lines 42 + 43) must = (Page 8, Line 46).	OK

Description:	Error Message
Fund 40 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 50 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 60 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 70 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 80 (Lines 42 + 43) must = (Page 8, Line 46).	OK
Fund 90 (Lines 42 + 43) must = (Page 8, Line 46).	OK
10. Page 5: All Funds CPPRT Notes Payable (Line 26) must = CPPRT Notes Outstanding 06/30/06 (Page 23, Line 1, Column D).	OK
11. Page 5: Tax Anticipation Warrants Payable (Line 27) must = Tax Anticipation Warrants Outstanding 06/30/06 (Page 23, Lines 2-9, Column D).	
Fund 10 (Line 27) must = (Page 23, Line 2).	OK
Fund 20 (Line 27) must = (Page 23, Line 3).	OK
Fund 30 (Line 27) must = (Page 23, Lines 4-5-6).	OK
Fund 40 (Line 27) must = (Page 23, Line 7).	OK
Fund 50 (Line 27) must = (Page 23, Line 8).	OK
Fund 90 (Line 27) must = (Page 23, Line 9).	OK
12. Page 5: Tax Anticipation Notes Payable (Line 28) must = Tax Anticipation Notes Outstanding 06/30/06 (Page 23, Lines 12 - 15, Column D).	
Fund 10 (Line 28) must = (Page 23, Line 12).	
Fund 20 (Line 28) must = (Page 23, Line 13).	OK
Fund 90 (Line 28) must = (Page 23, Line 14).	OK
Funds 30-40-50-60 (Line 28) must = (Page 23, Line 15).	OK
13. Page 5: Teachers'/Employees' Orders Payable (Funds 10-20-40, Lines 29) must = Teachers'/ Employees' Orders Outstanding 06/30/07 (Page 23, Line 17, Column D).	OK
14. Page 5: All Funds GSA Certificates Payable (Line 30) must = GSA Certificates Outstanding 06/30/07 (Page 23, Line 18, Column D).	OK
15. Page 9: All Funds Taxes Received from the General Levy (Lines 1 through 8) must = Taxes Received 07/01/06 thru 06/30/07 (Page 22, Column A) If Cash Basis Accounting is checked:	
Fund 10 General Levy (Line 1) must = (Page 22, Line 1)	OK
Fund 20 General Levy (Line 1) must = (Page 22, Line 2)	OK
Fund 30 General Levy (Line 1) must = (Page 22, Line 3).	OK
Fund 40 General Levy (Line 1) must = (Page 22, Line 4)	OK
Fund 50 General Levy (Line 1) must = (Page 22, Line 5).	OK
Fund 70 General Levy (Line 1) must = (Page 22, Line 6).	OK
Fund 80 General Levy (Line 1) must = (Page 22, Line 7).	OK
Fund 60 General Levy (Line 1) must = (Page 22, Line 8).	OK
Funds 10, 20, 40 General Levy (Line 2) must = (Page 22, Line 9).	OK
Fund 90 General Levy (Line 1) must = (Page 22, Line 10).	OK
Funds 10, 20 Leasing Levy (Line 3) must = (Page 22, Line 11).	OK
Funds 10, 20, 40, 50 Special Education Levy (Line 4) must = (Page 22, Line 12).	OK
Fund 50 Social Security/Medicare Only Levy (Line 5) must = (Page 22, Line 14).	OK
Fund 20 Area Vocational Construction Levy (Line 6) must = (Page 22, Line 13).	OK
Fund 10 Summer School Levy (Line 7) must = (Page 22, Line 15).	OK
All Funds (excluding Fund 30) Other Tax Levies (Line 8) must = (Page 22, Line 16).	OK
16. Page 24: Schedule of Bonds Payable must = the Basic Financial Statements (Pages 5-8 & 18).	
Note: Explain any unreconcilable differences in the itemization sheet.	
Total Bonds Issued (Line 3 - Line 4) must = Principal on Bonds Sold (Page 8, All Funds Line 25).	OK
Total Bond Principal Retired (Line 5) must = Debt Service - Bond Principal Retired (Page 18, Line 103).	OK
Total Bonds Outstanding 06/30/06 (Line 8) must = Bonds Payable (Page 6, Line 39).	OK
Total Amount to be Provided to Retire Bonds (Line 9) must = Amount to be Provided for Payment of Bonds (Page 6, Line 22).	OK
17. Page 27: Cost 06/30/07 or Balances Undepreciated 06/30/07 (Line 1-7) must = Capital Assets (Page 6, Line 14-20).	
Land (Line 1, Column D or I) must = (Page 6, Line 14).	OK
Building (Line 2) Column D or I) must = (Page 6, Line 15).	OK
Improvements other than Buildings (Line 3 Column D or I) must = (Page 6, Line 16).	OK
Equipment other Than Transportation/Food Service (Line 4, Column D or I) must = (Page 6, Line 17).	OK
Construction in Progress (Line 5 Column D or I) must = (Page 6, Line 18).	OK
Transportation Equipment (Line 6, Column D or I) must = (Page 6, Line 19).	OK
Food Service Equipment (Line 7 Column D or I) must = (Page 6, Line 20).	OK
18. Page 5: "Loan To" must = Page 5 "Loan From".	
Loan to Fund 10 (Line 5) must = Total Loan from: Fund 20 (Line 32), Fund 40 (Line 33) and/or Fund 70 (Line 34).	OK
Loan To Fund 20 (Line 6) must = Total Loan from: Fund 10 (Line 31), Fund 40 (Line 33) and/or Fund WC (Line 34).	OK
Loan To Fund 40 (Line 7) must = Total Loan from: Fund 10 (Line 31), Fund 20 (Line 32) and/or Fund 70 (Line 34).	OK
Loan to Fund 90 (Line 8) must = Total Loan from: Fund 10 (Line 31), Fund 20 (Line 32), Fund 40 (Line 33) and/or Fund 70 (Line 34).	OK
Loan to: Other Funds (Line 9) must = Loan From: Fund 70 (Line 34).	OK
19. Page 7: Transfers From Other Funds (Lines 18-24) must = Transfers To Other Funds (Page 8, Lines 33-39).	
Permanent Transfer from WC Fund-Interest (All Funds excluding 70, Line 18) must = (Page 8, Fund 70, Line 33).	OK
Permanent Transfer (Funds 10, 20 & 40, Line 19) must = (Page 8, Funds 10, 20 & 40, Line 34).	OK
Permanent Transfer of Interest (All Funds, Line 20) must = (Page 8, All Funds, Line 35).	OK
20. Page 25: Restricted Tax Levies (Line 15) must = Reserved Fund Balance (Pages 5 & 6, Line 42).	
Tort Immunity (Line 15, Column A) must be = < the total of Reserved Fund Balance (Page 5, Funds 10-20-30-40, Line 42).	OK
Special Education (Line 15, Column B) must be = < the total of Reserved Fund Balance (Page 5, Line 42, Funds 10-20-40-50).	OK
Area Vocational Construction (Line 15, Column C) must be = < the total of Reserved Fund Balance (Page 5, Line 42, Funds 20-60).	OK

Description:	Error Message
If there are Tort Immunity Expenditures (line 11), then the Schedule of Tort Immunity Expenditure must be completed.	OK
21. Page 26: For Indirect Cost Rate Purposes - Salaries (Object 1) cannot be < the total of Employee Benefits (Object 2).	OK
Function 2510 - Salaries (Page 15, Line 30) must be > the total of Employee Benefits (Line 30 + Page 19, Line 163).	OK
Function 2520 - Salaries (Page 15, Line 31) must be > the total of Employee Benefits (Line 31 + Page 19, Line 164).	OK
Function 2540 - Salaries (Page 15, Line 32 + Page 17, Line 70) must be > the total of Employee Benefits (Page 15, Line 32 + Page 17, Line 70 + Page 19, Line 166).	OK
Function 2560 - Purchased Services + Supplies & Materials (Page 15, Line 34) must be = or > Food Service (Page 26 (A4)). Food Services (Page 26) should not be zero, when the Total of Purchased Services + Supplies & Materials (Page 17, Line 34) are > 0.	OK
Function 2570 - Salaries (Page 15, Line 35) must be > the total of Employee Benefits (Line 35 + Page 19, Line 169).	OK
Function 2640 - Salaries (Page 15, Line 40) must be > the total of Employee Benefits (Line 40 + Page 19, Line 174).	OK
Function 2660 - Salaries (Page 15, Line 41) must be > the total of Employee Benefits (Line 41 + Page 19, Line 175).	OK
22. Page 28: The 9 Month ADA must be entered on Line 52.	OK
23. Page 31: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
Joint Agreements Only: Checks for Invalid Entries	
<i>The following references do not allow entries for Joint Agreements. Invalid Entries are followed by an error message in RED. To clear the error, the entry must be removed and</i>	
1. PAGE 5	
Contents in Line 13, Fund 70-Current Assets is not allowed for Joint Agreements.	OK
Contents in Line 13, Fund 80-Current Assets is not allowed for Joint Agreements.	OK
2. Page 6	
Account 406 - Values cannot be entered on Line 26, All Funds.	OK
Account 407 - Values cannot be entered on Line 27, All Funds.	OK
Account 408 - Values cannot be entered on Line 28, All funds.	OK
Account 409 - Values cannot be entered on Line 29, All funds.	OK
Account 410 - Values cannot be entered on Line 30, All funds.	OK
Account 434 - Values cannot be entered on Line 34, Fund 10.	OK
Total Liabilities & Fund Bal. - Values cannot be entered on Line 45, Fund 70.	OK
Total Liabilities & Fund Bal. - Values cannot be entered on Line 45, Fund 80.	OK
3. PAGES 7 & 8	
Revenue Account 3000: Values cannot be entered on Line 3, State Sources, Fund 70.	OK
Other Sources Account 7110: Values cannot be entered on Line 17, Fund 10.	OK
Other Sources Account 7120: Values cannot be entered on Line 18, Fund 10 - 90.	OK
Other Sources Account 7140: Values cannot be entered on Line 20, Fund 70.	OK
Other Sources Account 7140: Values cannot be entered on Line 20, Fund 80.	OK
Other Uses Account 8180: Values cannot be entered on Line 39, Fund 70.	OK
4. PAGES 9-14	
Total Ad Valorem Taxes Levied by Local Education Agency - Values cannot be entered on Line 9, all Fund.	OK
Total Payments In Lieu of Taxes - Values cannot be entered on Line 14, all Funds.	OK
Account 1311 - Values cannot be entered on Line 15, Fund 10.	OK
Account 1312 - Values cannot be entered on Line 16, Fund 10.	OK
Account 1313 - Values cannot be entered on Line 17, Fund 10.	OK
Account 1321 - Values cannot be entered on Line 27, Fund 10.	OK
Account 1331 - Values cannot be entered on Line 21, Fund 10.	OK
Account 1341 - Values cannot be entered on Line 24, fund 10.	OK
Account 1351 - Values cannot be entered on Line 27, Fund 10.	OK
Account 1411 - Values cannot be entered on Line 31, Fund 40.	OK
Account 1412 - Values cannot be entered on Line 32, Fund 10.	OK
Account 1413 - Values cannot be entered on Line 33, Fund 40.	OK
Account 1415 - Values cannot be entered on Line 34, fund 40.	OK
Account 1421 - Values cannot be entered on Line 35, Fund 40.	OK
Account 1431 - Values cannot be entered on Line 38, Fund 40.	OK
Account 1441 - Values cannot be entered on Line 41, Fund 40.	OK
Account 1451 - Values cannot be entered on Line 44, Fund 40.	OK
Total Earnings on Investments - Values cannot be entered on Line 50, Fund 70 & 80.	OK
Account 1811 - Values cannot be entered on Line 64, Fund 10.	OK
Account 1821 - Values cannot be entered on Line 68, Fund 10.	OK
Total Receipts/Revenue From Local Sources - Values cannot be entered on Line 83, Fund 70 & 80.	OK
Total Unrestricted Grants-In-Aid - Values cannot be entered on Line 92, All Funds.	OK
Account 3370 - Values cannot be entered on Line 116, Fund 20.	OK
Total Receipts/Revenue from State Sources - Values cannot be entered on Line 147, Fund 70 & 80.	OK
Total Unrestricted Grants-In-Aid Received Directly from Federal Govt. - Values cannot be entered on Line 150, all Funds.	OK
Total Direct Receipts/Revenue - Values cannot be entered on Line 225, Fund 70 & 80.	OK
5. Page 17-25	
10 - Education Fund	
Functions 5110 - 5160: Values cannot be entered on Line 55 - 59, Object 10-80.	OK

Description:	Error Message
20 - Operations & Maintenance Fund	
Functions 5110 - 5160: Values cannot be entered on Line 83 - 86, Object 6.	OK
30 - Bond & Interest Fund	
Functions 5110 - 5120: Values cannot be entered on Line 96 - 97, Object 6.	OK
Functions 5150 - 5190: Values cannot be entered on Line 99 - 101, Object 6.	OK
40 - Transportation Fund	
Functions 5110 - 5160: Values cannot be entered on Line 123 - 125, Object 6.	OK
60 - Municipal Retirement/Social Security	
Functions 5110 - 5160: Values cannot be entered on Line 1184 - 187, Object 6.	OK
80 - Rent Fund	
Function 5150 - 5160: Values cannot be entered on Line 205 - 206, All Objects.	OK
6. The Following Schedules are NOT COMPLETED FOR JOINT AGREEMENTS	
Page 3, Financial Profile Information	
Page 4, Estimated Financial Profile Summary	
Page 22, Schedule of Ad Valorem Tax Receipts	
Page 23, Schedule of Anticipation Notes, Orders, Warrants and Certificates	
Page 25, Schedule of Restricted Local Tax Levies Analysis of Changes in Cash Basis Fund Balance	
Page 26, Financial Data To Assist Indirect Cost Rate Determination	
Page 28-29, Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation	
Page 30, Estimated Indirect Cost Rate for Federal Programs	
Page 31, Admin Cost	
End of Balancing	

CHECK FOR REFERENCE ERRORS

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2007

DISTRICT/JOINT AGREEMENT NAME Township High School District 211	RCDT NUMBER 14-016-2110-17	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 060-001571	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Roger W. Thornton		NAME AND ADDRESS OF AUDIT FIRM Miller Cooper & Co., Ltd. 650 Dundee Road Northbrook IL	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 1750 South Roselle Road Palatine		E-MAIL ADDRESS	
		NAME OF AUDIT SUPERVISOR Andrew L. Mace	
		CPA FIRM TELEPHONE NUMBER 847 205-5000	FAX NUMBER 847 205-1400

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

- ☐ 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).
- ☐ Financial Statements including footnotes § .310 (a)
- ☐ Schedule of Expenditures of Federal Awards including footnotes § .310 (b)
- ☐ Independent Auditor's Report § .505
- ☐ 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
- ☐ 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
- ☐ Schedule of Findings and Questioned Costs § .505 (d)
- ☐ Summary Schedule of Prior Year Audit Findings § .315 (b)
- ☐ Corrective Action Plan § .315 (c)

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

Township High School District 211
14-016-2110-17

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 4	Account 4000	\$ 2,585,400
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 26, Line 4a		125,650
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		<u><u>\$ 2,711,050</u></u>

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES	<u>\$ 2,711,050</u>
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:	
Federal Revenues	Column D
	<u> </u>

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: \$ -

DIFFERENCE: \$ 2,711,050

Township High School District 211

14-016-2110-17

Year Ending June 30, 2007

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/05-6/30/06 (C)	Year 7/1/06-6/30/07 (D)	Year 7/1/05-6/30/06 (E)	Year 7/1/06-6/30/07 (F)			
U.S. DEPARTMENT OF EDUCATION:									
PASSED THROUGH IL STATE BOARD OF EDUCATION:									
Title V - Innovative Programs - Formula	84.298A	07-4100-00		18,026		31,932		31,932	36,832
Title IV - Safe & Drug Free School - Formula	84.186A	07-4400-00		27,741		21,289		21,289	27,741
Title III - Lang Inst Prog - Limited Eng (LIPLP)	84.365A	07-4905-00		94,100		91,247		91,247	94,006
Title II - Teacher Quality	84.367A	07-4932-00		197,259		134,193		134,193	203,042
Technology - Enhancing Education - Formula	84.318X	07-4971-00		3,158		3,222		3,222	4,342
IDEA - Room & Board	84.027	07-4625-00		27,744		27,744		27,744	N/A
PASSED THROUGH NSSEO:									
(M) IDEA - Flow Through	84.027	07-4620-00		642,146		642,146		642,146	N/A
PASSED THROUGH HARPER COLLEGE:									
V.E. Perkins - Title III Tech Prep	84.243	07-4770-00		207,500		207,500		207,500	N/A

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

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.

⁴ Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

Township High School District 211

14-016-2110-17

Year Ending June 30, 2007

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ⁴ (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/05-6/30/06 (C)	Year 7/1/06-6/30/07 (D)	Year 7/1/05-6/30/06 (E)	Year 7/1/06-6/30/07 (F)			
PASSED THROUGH DANIEL HYNES:									
Adult Ed - Basic Institutional	84.002	07-4810-00		84,539		84,539		84,539	N/A
Federal Library Grant		07-4999-00		6,000		6,000		6,000	N/A
TOTAL US DEPARTMENT OF EDUCATION				1,308,213		1,249,812		1,249,812	
US DEPARTMENT OF AGRICULTURE									
PASSED THROUGH ILLINOIS STATE BOARD OF EDUCATION:									
(M) National School Lunch Program	10.555	06-4210-00	364,761	71,453	364,761	71,453		436,214	N/A
(M) National School Lunch Program	10.555	07-4210-00		408,855		408,855		408,855	N/A
School Breakfast Program	10.553	06-4220-00	66,657	10,183	66,657	10,183		76,840	N/A
School Breakfast Program	10.553	07-4220-00		71,063		71,063		71,063	N/A
Child Nutrition Commodity Salvage	10.550	07-4250-00		772		772		772	N/A
Value of Food Commodities	10.550	07-4299-00		125,650		125,650		125,650	N/A
TOTAL US DEPARTMENT OF AGRICULTURE			431,418	687,976	431,418	687,976		1,119,394	

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

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

⁴ When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.

⁴ Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

Township High School District 211

14-016-2110-17

Year Ending June 30, 2007

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/05-6/30/06 (C)	Year 7/1/06-6/30/07 (D)	Year 7/1/05-6/30/06 (E)	Year 7/1/06-6/30/07 (F)			
Department of Rehabilitation Services	84.325D	07-4950-00		56,157		56,157		56,157	N/A
US DEPARTMENT OF HEALTH AND HUMAN SERVICES									
PASSED THROUGH ILLINOIS DEPARTMENT OF PUBLIC AID									
(M) MEDICAID MATCHING	93.778	07-4991-00		425,891		425,891		425,891	N/A
US DEPARTMENT OF LABOR									
PASSED THROUGH IL DEPT OF COMMERCE AND ECONOMIC OPPORTUNITY:									
Workforce Grant	17.259	07-4999-00		107,163		107,163		107,163	N/A
TOTAL FEDERAL FINANCIAL ASSISTANCE			431,418	2,585,400	431,418	2,526,999		2,958,417	

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

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.

⁴ Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

6 Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipient information in the notes to the schedule, the information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee.

Township High School District 211
14-016-2110-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2007

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.027	IDEA Flow Through
10.555	National School Lunch Program
93.778	Medicaid Matching

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

Auditee qualified as low-risk auditee? YES X NO

⁷ If the audit report for one or more major programs is other than unqualified, indicate the type of report issued for each program. Example: "Unqualified for all major programs except for [name of program], which was qualified and [name of program], which was a disclaimer."

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

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

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

Township High School District 211
14-016-2110-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2007

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

For ISBE Review

Date: _____ Resolution Criteria Code Number _____
 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.

Township High School District 211
14-016-2110-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2007

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵ _____

10. Questioned Costs¹⁶ _____

11. Context¹⁷ _____

12. Effect _____

13. Cause _____

14. Recommendation _____

15. Management's response¹⁸ _____

For ISBE Review	
Date: _____	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.

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Township High School District 211
14-016-2110-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2007

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

[If there are no prior year audit findings, please submit schedule and indicate NONE]

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

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

²⁰ Current Status should include one of the following:

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

Township High School District 211
14-016-2110-17
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2007

Corrective Action Plan

Finding No.: N/A

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [person responsible for implementation]

Management Response: [if applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believes that corrective action is unnecessary.]

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