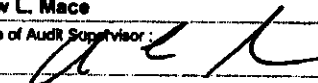



Due to ROE on October 15th  
Due to ISBE on November 15th  
SD/JA08

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division  
100 North First Street, Springfield, Illinois 62777-0001  
217/785-8778  
Illinois School District/Joint Agreement  
Annual Financial Report \*  
June 30, 2008

☒ School District  
☐ Joint Agreement

School District/Joint Agreement Information (See instructions on inside of this page.)	Accounting Basis:	Certified Public Accountant Information									
School District/Joint Agreement Number: 14-016-2110-17	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: Miller Cooper & Co., Ltd.									
County Name: Cook	Filing Status: <input checked="" type="checkbox"/> Submit electronic AFR directly to ISBE	Name of Audit Supervisor: Andrew L. Mace									
Name of School District/Joint Agreement: Township High School District 211	Click on the Link to Submit: <a href="http://www.isbe.net/sfms/afr/afr.htm">www.isbe.net/sfms/afr/afr.htm</a>	Signature of Audit Supervisor: 									
Address: 1750 S. Roselle	A-133 Single Audit Status: <table border="0"><tr><td><input checked="" type="checkbox"/> YES</td><td><input type="checkbox"/> NO</td><td>Are Federal expenditures greater than \$500,000?</td></tr><tr><td><input checked="" type="checkbox"/> YES</td><td><input type="checkbox"/> NO</td><td>Is all A-133 Single Audit Information completed and attached?</td></tr><tr><td><input type="checkbox"/> YES</td><td><input checked="" type="checkbox"/> NO</td><td>Were any findings issued?</td></tr></table>	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Are Federal expenditures greater than \$500,000?	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Is all A-133 Single Audit Information completed and attached?	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Were any findings issued?	Address: 1751 Lake Cook Road
<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Are Federal expenditures greater than \$500,000?									
<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Is all A-133 Single Audit Information completed and attached?									
<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Were any findings issued?									
City: Palatine		City: Deerfield									
Email Address: ckontney@d211.org		State: IL									
Zip Code: 60067		Zip Code: 60015									
		Phone Number: 847 205-6000									
		Fax Number: 847 205-1400									
		IL Registration Number: 060-001571									
		Email Address: amace@millercooper.com									
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)	<input type="checkbox"/> Reviewed by Regional Superintendent									
District Superintendent/Administrator Name (Type or Print): David Torres	Name of Township: Township Treasurer Name (type or print)	Regional Superintendent Name (Type or Print):									
Email Address:	Email Address:	Email Address:									
Telephone:	Telephone:	Telephone:									
Fax Number:	Fax Number:	Fax Number:									
Signature & Date:  12/1/08	Signature & Date:	Signature & Date:									

\* Based upon the Illinois Program Accounting Manual for Local Education Agencies.  
ISBE Form SD80-38/JA80-80 (4/21/08)

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## INSTRUCTIONS/REQUIREMENTS For School Districts/Joint Agreements

- 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.
- Round all amounts to the nearest dollar. Do not enter cents.
- 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.
- 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.
- Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Accounting Standards" were utilized.
- 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
	X	
X		
	X	
	X	
X		
X		
X		
X		
	X	
	X	
	X	
	X	

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.

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, 19-4, 20-5, 20-6 and 20-8)
  - 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 18-16)
  - h. General Obligation Bonds were issued within statutory limits? (School Code, Section 18-1 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.

## SCHOOL DISTRICT FINANCIAL DATA QUESTIONNAIRE

Yes	No
	X
	X
	X
	X
	X
	X
X	

(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.)

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 2007 Equalized Assessed Valuation (EAV): 9,516,690,016

	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	<u>0.01438</u>	<u>0.00280</u>	<u>0.00062</u>	<u>0.017600</u>	<u>0.00042</u>

**B. Results of Operations \***

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
<u>209,701,211</u>	<u>222,895,713</u>	<u>(13,194,502)</u>	<u>119,869,015</u>

\* 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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other	Total			
<u>0</u>	<u>0</u>			

\*\* 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.

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	<u>656,651,611</u>
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Bond Principal: .....	501	49,690,000
d. TO/Employee Orders: .....	409	0
e. Other Long-Term Debt: .....	599	2,808,028
f. Total Long-Term Debt Outstanding:.....		52,498,028

**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.

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

Comments:

0

ID: 14-018-2110-17  
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](http://www.isbe.net/sfms/p/profile.htm)

District Name: Township High School District 211

District Code: 14-016-2110-17

County Name: Cook

<b>1. Fund Balance to Revenue Ratio:</b>					
Total Sum of Fund Balance Page 8, line 46:	Funds 10, 20, 40, 70 + (50 if negative)	Total	Ratio	Score	4
Total Sum of Revenues Page 7, Line 5:	Funds 10, 20, 40, & 70	119,869,015.00	0.572	Weight	0.35
		209,701,211.00		Value	1.40
<b>2. Expenditures to Revenue Ratio:</b>					
Total Sum of Expenditures Page 7, Line 13:	Funds 10, 20 & 40	Total	Ratio	Score	3
Total Sum of Revenues Page 7, Line 5:	Funds 10, 20, 40 & 70	222,895,713.00	1.063	Adjustment	0
Possible Adjustment:		209,701,211.00		Weight	0.35
				Value	1.05
<b>3. Days Cash on Hand:</b>					
Page 5, Line 1 and Line 11	Funds 10, 20 40 & 70	Total	Days	Score	4
Page 7, Line 13	Funds 10, 20, 40 divided by 360	120,545,800.00	194.69	Weight	0.10
		619,154.76		Value	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>					
Page 5, Line 27	Amount Borrowed: Funds 10, 20 & 40	Total	Percent	Score	4
Page 3, Section A	(.85 x Equalized Assessed Valuation) x	0.00	100.00	Weight	0.10
	(Sum of Combined Tax Rates)	142,369,682.64		Value	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>					
Page 3, Section D	Total Outstanding Long-Term Debt	Total	Percent	Score	4
Page 3, Section D	Total Long-Term Debt Allowed	52,498,028.00	92.00	Weight	0.10
		656,651,611.10		Value	0.40

Total Profile Score = 3.85 \*

2008 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, 2008

ASSETS	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Site & Construction/Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>CURRENT ASSETS (100)</b>										
1. Cash (Accounts 101 through 105) <sup>1</sup>		68,268,026	21,590,097	14,843,652	5,176,336	3,721,588	0	25,511,341	0	2,897,136
2. Other Accrued Assets (Accrual only) (Describe & Itemize) <sup>2</sup>		338,729	255,096	37,426	75,369	323,446	0	1,543,700	0	4,366
3. Taxes Receivable (Accrual only)	110	70,863,361	12,827,353	3,966,969	3,075,017	4,358,274	0	2,084,506	0	0
4. Accounts Receivable (Accrual only)	120	1,820,004	0		857,424	0	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	7,735,257	0		0		0			0
11. Investments	180	0	0	0	0	0	0	0	0	0
12. Other Current Assets (Describe & Itemize)	199	150,985	270,050	0	0	0	0	0	0	0
13. TOTAL CURRENT ASSETS		149,176,362	34,942,596	18,848,047	9,184,146	8,401,308	0	29,139,547	0	2,901,502
<b>CAPITAL ASSETS (200)</b>										
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										
<b>LIABILITIES</b>										
<b>CURRENT LIABILITIES (400)</b>										
25. Accrued Liabilities (Accrual Only) <sup>3</sup>		2,777,574	4,245,504	0	310,553	6,074	0		0	240,119
26. Corp. Personal Prop. Repl. Tax Anticipation Notes Payable	406	0	0	0	0	0	0		0	0
27. Tax Anticipation Warrants Payable	407	0	0	0	0	0	0		0	0
28. Tax Anticipation Notes Payable	408	0	0	0	0	0	0		0	0
29. Teachers'/Employees' Orders Payable	409	0	0		0				0	
30. State Aid Anticipation Certificates Payable	410	0	0	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	0
34. Loan from Working Cash Fund	434	0	0	0	0	0	0		0	0
35. Payroll Deductions Payable	450	0	0		0	38,341	0			0
36. Deferred Revenue ( Accrual Only)	474	70,856,799	12,704,774	3,965,177	3,052,981	4,322,367	0	3,260,229	0	2,197
37. Due to Activity Fund Organizations	480									
38. Other Current Liabilities (Describe & Itemize)	499	2,153,192	3,212,030	0	0	0	0	0	0	127,605
<b>LONG-TERM LIABILITIES (500)</b>										
39. Bonds Payable	501									
40. Other Long-Term Liabilities	599	0	0	0	0	0	0		0	0
41. TOTAL LIABILITIES		75,787,565	20,162,308	3,965,177	3,363,534	4,366,782	0	3,260,229	0	369,921
42. Reserved Fund Balance	703	7,736,242	270,050	0	0	0	0	0	0	0
43. Unreserved Fund Balance	704	65,652,555	14,510,238	14,882,870	5,820,612	4,034,526	0	25,879,318	0	2,531,581
44. Investments in General Fixed Assets	705									
45. TOTAL LIABILITIES & FUND BALANCE		149,176,362	34,942,596	18,848,047	9,184,146	8,401,308	0	29,139,547	0	2,901,502

BASIC FINANCIAL STATEMENTS  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
STATEMENT OF POSITION AS OF JUNE 30, 2008

ASSETS	Acct. #	Agency Fund	Account Groups	
			General Fixed Assets	General Long-Term Debt
CURRENT ASSETS (100)				
1. Cash (Accounts 101 through 105) <sup>1</sup>		1,492,728		
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		1,492,728		
CAPITAL ASSETS (200)				
14. Land	201		1,456,291	
15. Buildings	202		150,675,881	
16. Improvements Other than Buildings	203		18,121,631	
17. Equipment Other than Transportation/Food Service	204		39,390,468	
18. Construction in Progress	205		40,356,906	
19. Transportation Equipment	206		8,825,781	
20. Food Services Equipment	207		0	
21. Amount Available in Debt Service Funds	304			14,882,870
22. Amount to be Provided for Payment of Bonds	305			34,807,130
23. Amount to be Provided for Payment of Long-Term Debt - Other	306			2,808,028
24. TOTAL CAPITAL ASSETS			258,826,958	52,498,028
LIABILITIES				
CURRENT LIABILITIES (400)				
25. Accrued Liabilities (Accrual Only) 3				
26. Corp. Personal Prop. Rept. 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	1,492,728		
38. Other Current Liabilities (Describe & Itemize)	499	0		
LONG-TERM LIABILITIES (600)				
39. Bonds Payable	501			49,690,000
40. Other Long-Term Liabilities	599			2,808,028
41. TOTAL LIABILITIES		1,492,728		52,498,028
42. Reserved Fund Balance	703			
43. Unreserved Fund Balance	704			
44. Investments in General Fixed Assets	705		258,826,958	
45. TOTAL LIABILITIES & FUND BALANCE		1,492,728	258,826,958	52,498,028

**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, 2008**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES</b>										
1. Local Sources	1000	148,578,648	31,389,008	9,457,892	6,114,246	9,425,256	0	5,913,303	0	130,847
2. Flow-Through Receipts/Revenues from One LEA to Another LEA	2000	0	0		0	0				
3. State Sources	3000	11,247,313	326,849	0	3,373,375	0	0	0	0	0
4. Federal Sources	4000	2,758,469	0	0	0	0	0	0	0	0
5. Total Direct Receipts/Revenues		162,584,430	31,715,857	9,457,892	9,487,621	9,425,256	0	5,913,303	0	130,847
6. Receipts/Revenues for "On Behalf" Payments <sup>4</sup>	3998	12,307,149	0	0	0	0	0		0	0
7. Total Receipts/Revenues		174,891,579	31,715,857	9,457,892	9,487,621	9,425,256	0	5,913,303	0	130,847
<b>DISBURSEMENTS/EXPENDITURES</b>										
8. Instruction	1000	106,629,186				1,726,066				
9. Support Services	2000	41,380,253	80,894,393		8,515,413	5,695,821	0			1,975,749
10. Community Services	3000	0	0		0	0				
11. Nonprogrammed Charges	4000	3,940,524	278,518	0	0	141,654	0			0
12. Debt Service	5000	1,257,426	0	10,155,563	0	0			0	0
13. Total Direct Disbursements/Expenditures		153,207,389	81,172,911	10,155,563	8,515,413	7,563,561	0		0	1,975,749
14. Disbursements/Expenditures for "On Behalf" Payments <sup>4</sup>	4180	12,307,149	0	0	0	0	0		0	0
15. Total Disbursements/Expenditures		165,514,538	81,172,911	10,155,563	8,515,413	7,563,561	0		0	1,975,749
16. Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>5</sup>		9,377,041	(29,457,054)	(697,671)	972,208	1,861,695	0	5,913,303	0	(1,844,902)
<b>OTHER FINANCING SOURCES (USES)</b>										
<b>OTHER FINANCING SOURCES (7000)</b>										
<b>TRANSFER FROM OTHER FUNDS (7100)</b>										
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	349,268	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) <sup>6</sup>	7160		0							
23. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Bond Proceeds and Int. Earnings (Sec. 10-22.14) <sup>6</sup>	7170			0						
24. Permanent Transfer from Working Cash Fund - Abatement (Sec. 20-9)	7180	0	35,000,000	9,000,000	0	0			0	0
<b>SALE OF BONDS (7200)</b>										
25. Principal on Bonds Sold (Amount of Original Issue)	7210	0	0	0	0		0	0		0
26. Premium on Bonds Sold	7220	0	0		0		0	0		0
27. Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0		0
28. Sale or Compensation for Fixed Assets <sup>7</sup> (Section 2-3.12 & 17-2.11)	7300	18,557	2,100	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		18,557	35,351,388	9,000,000	0	0	0	0	0	0
<b>OTHER FINANCING USES (8000)</b>										
<b>TRANSFER TO OTHER FUNDS (8100)</b>										
32. Permanent Transfer from Working Cash Fund-Abolishment (Sec. 20-8)	8110							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, 2008**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
33. Permanent Transfer from Working Cash Fund - Interest (Sec. 20-5)	8120							0		
34. Permanent Transfer (Sec. 17-2A)	8130	0	0		0					
35. Permanent Transfer of Interest (Sec. 10-22.44)	8140	0	0	349,288	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							44,000,000		
40. Other Uses (Describe & Itemize)	8190	-1,416,825	0	0	0		0		0	
41. Total Other Financing Uses		(1,416,825)	0	349,288	0	0	0	44,000,000	0	0
42. Total Other Financing Sources and (Uses) <sup>a</sup>		1,435,382	35,351,388	8,650,712	0	0	0	(44,000,000)	0	0
43. Excess of Receipts/Revenue and Other Financing Sources (Over/Under) Expenditures/Disbursements and Other Financing Uses		10,812,423	5,894,334	7,953,041	972,208	1,861,695	0	(38,086,697)	0	(1,844,902)
44. Fund Balances - July 1, 2007		62,576,374	8,885,954	6,929,829	4,848,404	2,172,831	0	63,966,015	0	4,376,483
45. Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
46. Fund Balances - June 30, 2008		73,388,797	14,780,288	14,882,870	5,820,612	4,034,526	0	25,879,318	0	2,531,581

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>		1000								
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
1. General Levy <sup>8</sup>	1110	134,603,148	23,031,270	9,108,604	5,666,927	4,024,030	0	3,198,550	0	0
2. Tort Immunity Levy	1120	0	0	0	0					
3. Leasing Levy <sup>10</sup>	1130	(39,205)	0							
4. Special Education Levy	1140	(20,163)	0		0	0				
5. Social Security/Medicare Only Levy	1150					4,024,030				
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		134,543,780	23,031,270	9,108,604	5,666,927	8,048,060	0	3,198,550	0	0
<b>PAYMENTS IN LIEU OF TAXES</b>										
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 <sup>11</sup>	1230	0	2,224,841	0	0	1,253,946	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	2,224,841	0	0	1,253,946	0	0	0	0
<b>TUITION</b>										
15. Regular Tuition from Pupils or Parents	1311	14,000								
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	1,034,865								
19. Summer School Tuition from Other LEAs	1322	0								
20. Summer School Tuition from Other Sources	1323	275,056								
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	1,324,328								
26. Special Education Tuition from Other Sources	1343	0								
27. Adult Tuition from Pupils or Parents	1351	199,064								
28. Adult Tuition from Other LEAs	1352	0								
29. Adult Tuition from Other Sources	1353	385								
30. Total Tuition		2,647,698								
<b>TRANSPORTATION FEES</b>										
31. Regular Transportation Fees from Pupils or Parents	1411				115,815					
32. Regular Transportation Fees from Other LEAs	1412				3,119					
33. Regular Transportation Fees from Private Sources	1413				0					
34. Regular Transportation Fees from Co-curricular Activities	1415				31,220					
35. Summer School Transportation Fees from Pupils or Parents	1421				94,040					
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					244,194					

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>EARNINGS ON INVESTMENTS</b>										
48. Interest on Investments	1510	2,905,267	673,081	349,288	200,045	123,250	0	2,714,753	0	130,847
49. Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
50. Total Earnings on Investments		2,905,267	673,081	349,288	200,045	123,250	0	2,714,753	0	130,847
<b>FOOD SERVICE</b>										
51. Sales to Pupils - Lunch	1611	2,609,603								
52. Sales to Pupils - Breakfast	1612	0								
53. Sales to Pupils - A la Carte	1613	1,484,345								
54. Sales to Pupils - Other	1614	0								
55. Sales to Adults	1620	280,471								
56. Other Food Service	1690	678,194								
57. Total Food Service		5,052,613								
<b>PUPIL ACTIVITIES</b>										
58. Admissions - Athletic	1711	132,538	0							
59. Admissions - Other (Describe & Itemize)	1719	0	0							
60. Fees	1720	351,508	0							
61. Book Store Sales	1730	0	0							
62. Other Pupil Activity Revenue (Describe & Itemize)	1790	23,976	162,360							
63. Total Pupil Activities		508,022	162,360							
<b>TEXTBOOKS</b>										
64. Rentals - Regular Textbooks	1811	1,754,825								
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	5,120								
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	31,407								
73. Total Textbooks		1,791,352								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
74. Rentals	1910	1,800	293,957							
75. Contributions and Donations from Private Sources	1920	15,708	0	0	0	0	0	0	0	0
76. Services Provided Other LEAs	1940	0	0		0					
77. Refund of Prior Years' Expenditures	1950	256,161	6,204	0	250	0	0		0	0
78. Payment from Other LEAs	1991	0	0	0	0		0			
79. Sale of Vocational Projects	1992	628,693								
80. Local Fees	1993	0								
81. Other (Describe & Itemize)	1999	27,554	4,997,295	0	2,830	0	0	0	0	0
82. Total Other Revenue from Local Sources		929,916	5,297,456	0	3,080	0	0	0	0	0
83. Total Receipts/Revenues from Local Sources (Total lines 9, 14, 30, 47, 50, 57, 63, 73 & 83)		148,578,648	31,389,008	9,457,892	6,114,246	8,425,256	0	5,913,303	0	130,847
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>										
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, 2008**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>	<b>3000</b>									
<b>UNRESTRICTED GRANTS-IN-AID</b>										
88. General State Aid- Sec. 18-8.05	3001	4,996,969	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
<b>92. Total Unrestricted Grants-In-Aid</b>		<b>4,996,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID</b>										
<b>SPECIAL EDUCATION</b>										
93. Special Education - Private Facility Tuition	3100	213,375			0					
94. Special Education - Extraordinary	3105	1,608,358			0					
95. Special Education - Personnel	3110	2,311,798	0		0					
96. Special Education - Orphanage - Individual	3120	266,403			0					
97. Special Education - Orphanage - Summer	3130	17,730			0					
98. Special Education - Summer School	3145	33,942			0					
99. Special Education - Other (Describe & Itemize)	3199	0	0		0					
<b>100. Total Special Education</b>		<b>4,451,606</b>	<b>0</b>		<b>0</b>					
<b>VOCATIONAL EDUCATION</b>										
101. Vocational Education - Tech. Prep.	3200	387,484	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				
<b>109. Total Vocational Education</b>		<b>387,484</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>BILINGUAL</b>										
110. Bilingual Education - Downstate - TPI	3305	255,028				0				
111. Bilingual Education - Downstate - TBE	3310	0				0				
<b>112. Total Bilingual Education</b>		<b>255,028</b>				<b>0</b>				
113. Gifted Education	3350	0			0					
114. State Free Lunch & Breakfast	3360	23,791								
115. School Breakfast Initiative	3365	474	0			0				
116. Driver Education	3370	254,074	0							
117. Adult Education from Community College Board	3410	166,878	0							
118. Adult Education - Other (Describe & Itemize)	3499	0	0		0	0				
<b>TRANSPORTATION</b>										
119. Transportation - Regular/Vocational	3500	0	0		357,253					
120. Transportation - Special Education	3510	0	0		3,016,122					
121. Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
<b>122. Total Transportation</b>		<b>0</b>	<b>0</b>		<b>3,373,375</b>	<b>0</b>				
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, 2008**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
131. School Safety & Educational Improvement Block Grant	3775	441,167	0	0	0	0	0			0
132. Technology - Closing the Gaps	3792	0	0		0					
133. State Library Grant	3800	9,175								
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	260,687	326,849	0	0	0	0	0	0	0
146. Total Restricted Grants-in-Aid (Total of lines 100, 109, 112-118, 122-145)		6,250,344	326,849	0	3,373,375	0	0	0	0	0
147. Total Receipts from State Sources (Total of lines 92 & 146)		11,247,313	326,849	0	3,373,375	0	0	0	0	0
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>										
<b>UNRESTRICTED GRANTS IN AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
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
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT</b>										
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
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>										
<b>TITLE V</b>										
161. Title V - Innovation and Flexibility Formula	4100	15,576	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		15,576	0		0	0				
<b>FOOD SERVICE</b>										
168. National School Lunch Program	4210	543,550								
169. Special Milk Program	4215	0								
170. School Breakfast Program	4220	88,230								
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, 2008**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
173. Food Service - Other (Describe & Itemize)	4299	0								
174. Total Food Service		631,780								
<b>TITLE I</b>										
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				
<b>TITLE IV</b>										
185. Title IV - Safe & Drug Free Schools - Formula	4400	27,419	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		27,419	0		0	0				
<b>FEDERAL SPECIAL EDUCATION</b>										
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	653,492	0		0	0				
194. Fed - Spec Education - IDEA - Room & Board	4625	136,255	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		789,747	0		0	0				
<b>VOCATIONAL EDUCATION - (VE) PERKINS</b>										
198. VE - Perkins - Title IIA State Leadership	4720	0	0							
199. VE - Perkins - Title IIC Secondary	4745	236,079	0			0				
200. VE - Perkins - Title IIC - Postsecondary/Adult	4750	0	0			0				
201. VE - Perkins - Title IIIE - Tech. Prep.	4770	0	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		236,079	0			0				
205. Federal - Adult Education	4810	104,058	0							
206. Emergency Immigrant Assistance	4905	163,099			0	0				
207. Title III - English Language Acquisition	4909	83,031			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	189,549	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	52,749	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 (FEMAREMA)	4990	0	0		0	0				
220. Medicaid Matching Funds - Administrative Outreach	4991	391,499	0		0	0				
221. Medicaid Matching Funds - Fee-for-Service Program	4992	70,418	0		0	0				

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
222. Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	3,465	0		0	0	0			0
223. Total Restricted Grants-in-Aid Received from Federal Govt. Thru the State (Total of Lines 167, 174, 184, 190, 197, 204-222)		2,758,469	0		0	0	0			0
224. Total Receipts/Revenues from Federal Sources (Total of Lines 150, 180, 223)		2,758,469	0	0	0	0	0	0	0	0
225. Total Direct Receipts/Revenues (Total of Lines 63, 67, 147 & 224)		162,584,430	31,715,857	9,457,892	9,487,621	9,425,256	0	5,913,303	0	130,847

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008**

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
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>INSTRUCTION (ED)</b>	<b>1000</b>										
1. Regular Programs	1100	44,939,977	14,578,673	265,590	1,607,456	3,927,662	56,347		0	65,375,705	78,131,990
2. Special Education Programs (Functions 1200-1230)	1200	13,529,150	3,699,866	165,207	132,696	28,833	0		1,272,742	18,626,494	18,451,474
3. Educationally Deprived/Remedial Programs	1250	0	0	0	0	0	0		0	0	0
4. Adult/Continuing Education Programs	1300	420,646	13,087	76,749	29,800	0	16,748		0	557,030	565,634
5. Vocational Programs	1400	5,204,906	1,675,679	46,196	325,157	141,107	599,074		0	7,992,119	10,860,864
6. Interscholastic Programs	1500	5,631,129	1,703,854	821,005	310,274	81,471	199,947		0	8,747,480	8,962,234
7. Summer School Programs	1600	1,966,661	144,493	24,427	13,591	0	67,151		0	2,256,323	1,857,000
8. Gifted Programs	1850	0	0	0	0	0	0		0	0	0
9. Bilingual Programs	1800	2,130,495	577,138	0	14,563	764	0		0	2,722,960	2,786,249
10. Truant Alternative & Optional Programs	1900	83,675	8,450	58,950	0	0	0		0	151,075	180,400
11. Total Instruction <sup>12</sup>		73,926,639	22,401,040	1,458,124	2,433,537	4,177,837	958,267		1,272,742	106,629,186	121,775,845
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
<b>Support Services - Pupils</b>	<b>2100</b>										
12. Attendance & Social Work Services	2110	978,513	288,596	586,889	12,376	206	0			1,866,580	1,980,544
13. Guidance Services	2120	5,557,728	1,629,386	16,453	22,107	16,526	1,069			7,243,269	7,243,299
14. Health Services	2130	448,622	99,822	1,282	36,415	3,194	0			589,335	621,927
15. Psychological Services	2140	1,042,280	334,578	0	0	0	0			1,376,858	1,279,914
16. Speech Pathology & Audiology Services	2150	641,875	209,768	0	0	0	0			851,643	726,832
17. Other Support Services - Pupils (Describe & Itemize)	2190	1,649,790	285,190	0	0	0	0			1,934,980	1,993,288
18. Total Support Services - Pupils		10,318,808	2,847,340	604,624	70,898	19,926	1,089			13,862,665	13,845,804
<b>Support Services - Instructional Staff</b>	<b>2200</b>										
19. Improvement of Instruction Services	2210	3,615,414	885,950	203,309	272,008	8,390	0			4,985,071	5,351,067
20. Educational Media Services	2220	1,695,020	477,416	52,402	130,187	11,222	418			2,366,665	2,518,094
21. Assessment & Testing	2230	30,033	0	0	121,906	0	0			151,939	122,070
22. Total Support Services - Instructional Staff		5,340,467	1,363,366	255,711	524,101	19,612	418			7,503,675	7,989,231
<b>Support Services - General Administration</b>	<b>2300</b>										
23. Board of Education Services	2310	0	77,225	429,649	10,765	0	28,369			544,008	862,000
24. Executive Administration Services	2320	321,531	86,523	13,344	5,331	0	3,120			429,849	480,481
25. Service Area Administrative Services	2330	588,998	154,945	18,603	1,677	0	219			762,442	752,422
26. Total Support Services - General Administration		908,529	318,693	461,596	17,773	0	29,708			1,736,299	2,074,883
<b>Support Services - School Administration</b>	<b>2400</b>										
27. Office of the Principal Services	2410	5,106,409	1,378,180	944,676	531,670	1,464,455	15,919			9,441,309	8,696,620
28. Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0			0	0
29. Total Support Services - School Administration		5,106,409	1,378,180	944,676	531,670	1,464,455	15,919			9,441,309	8,696,620
<b>Support Services - Business</b>	<b>2500</b>										
30. Direction of Business Support Services	2510	255,833	67,638	8,570	1,923	0	851			334,815	327,793
31. Fiscal Services	2520	513,962	116,668	18,722	5,484	0	1,835			656,671	669,243
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	2,089,514	387,390	44,158	2,516,229	37,101	81,173			5,155,565	5,254,433
35. Internet Services	2570	65,187	11,268	16,207	10,712	0	0			103,374	134,106
36. Total Support Services - Business		2,924,496	582,964	87,657	2,534,348	37,101	83,859			6,250,425	6,385,575
<b>Support Services - Central</b>	<b>2600</b>										
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	333,853	57,814	41,064	383,249	0	0			815,980	812,737
40. Staff Services	2640	347,694	84,287	62,719	5,488	0	2,315			502,503	521,310
41. Data Processing Services	2660	857,556	148,241	198,999	53,101	9,500	0			1,267,397	1,338,985
42. Total Support Services - Central		1,539,103	290,342	302,782	441,838	9,500	2,315			2,585,880	2,673,042
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)		26,137,812	6,780,865	2,657,046	4,120,628	1,550,594	133,288			41,380,253	41,667,155



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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
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)											
Debt Service - Interest	6100										
96. Tax Anticipation Warrants	5110						0			0	0
97. Tax Anticipation Notes	5120						0			0	0
98. Bonds	5140						2,569,788			2,569,788	2,570,000
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							2,569,788			2,569,788	2,570,000
103. Debt Service - Bond Principal Retired	6200						7,585,000			7,585,000	7,585,000
104. Debt Service - Other (Describe & Itemize)	6900			0			775	0		775	0
105. Total Debt Services (Total of Lines 102, 103 & 104)				0			10,155,563	0		10,155,563	10,155,000
106. PROVISION FOR CONTINGENCIES (B&I)											
107. Total Disbursements/ Expenditures (Total of Lines 95, 105 & 106)				0			10,155,563	0		10,155,563	10,155,000
108. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(697,671)	
40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)											
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	4,802,258	959,784	911,009	1,143,302	688,467	10,593			8,515,413	8,362,000
111. Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0			0	0
112. Total Support Services		4,802,258	959,784	911,009	1,143,302	688,467	10,593			8,515,413	8,362,000
113. COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0			0	0
NONPROGRAMMED CHARGES (TR)											
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)											
Debt Service - Interest	6100										
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 <sup>13</sup>	6200									0	0
130. Total Debt Services							0			0	0
131. PROVISION FOR CONTINGENCIES (TR)											
132. Total Disbursements/ Expenditures (Total Lines 112, 113, 122, 130 & 131)		4,802,258	959,784	911,009	1,143,302	688,467	10,593	0		8,515,413	8,682,000
133. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										972,209	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2008**

Description	Function	(1) Salaries	(2) Employee Benefits	(3) Purchased Services	(4) Supplies & Materials	(5) Capital Outlay	(6) Other Objects	(7) Transfers	(8) Tuition	(9) Total	Budget
<b>60 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
134. Regular Programs	1100		89,401							89,401	93,000
135. Special Education Programs (Functions 1200-1220)	1200		1,219,392							1,219,392	1,256,000
136. Educationally Deprived/Remedial Programs	1250		0							0	0
137. Adult/Continuing Education Programs	1300		35,743							35,743	37,000
138. Vocational Programs	1400		39,923							39,923	41,000
139. Interscholastic Programs	1500		13,254							13,254	14,000
140. Summer School Programs	1600		105,043							105,043	110,000
141. Gifted Programs	1650		0							0	0
142. Bilingual Programs	1800		201,005							201,005	209,000
143. Truants' Alternative & Optional Programs	1900		22,325							22,325	25,000
144. Total Instruction			1,728,066							1,728,066	1,785,000
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
<b>Support Services - Pupils</b>	<b>2100</b>										
145. Attendance & Social Work Services	2110		49,957							49,957	52,000
146. Guidance Services	2120		393,939							393,939	403,000
147. Health Services	2130		92,203							92,203	95,000
148. Psychological Services	2140		0							0	0
149. Speech Pathology & Audiology Services	2150		0							0	0
150. Other Support Services - Pupils (Describe & Itemize)	2190		435,847							435,847	444,000
151. Total Support Services - Pupils			871,946							871,946	894,000
<b>Support Services - Instructional Staff</b>	<b>2200</b>										
152. Improvement of Instruction Services	2210		51,868							51,868	55,000
153. Educational Media Services	2220		132,174							132,174	140,000
154. Assessment & Testing	2230		7,936							7,936	8,000
155. Total Support Services - Instructional Staff			191,978							191,978	203,000
<b>Support Services - General Administration</b>	<b>2300</b>										
156. Board of Education Services	2310		0							0	0
157. Executive Administration Services	2320		33,970							33,970	36,000
158. Service Area Administrative Services	2330		62,041							62,041	65,000
159. Total Support Services - General Administration			96,011							96,011	101,000
<b>Support Services - School Administration</b>	<b>2400</b>										
160. Office of the Principal Services	2410		538,557							538,557	550,000
161. Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
162. Total Support Services - School Administration			538,557							538,557	550,000
<b>Support Services - Business</b>	<b>2500</b>										
163. Direction of Business Support Services	2510		27,039							27,039	28,000
164. Fiscal Services	2520		54,322							54,322	55,000
165. Facilities Acquisition & Construction Services	2530		0							0	0
166. Operation & Maintenance of Plant Services	2540		1,981,367							1,981,367	2,010,000
167. Pupil Transportation Services	2550		934,553							934,553	942,000
168. Food Services	2560		551,269							551,269	580,000
169. Internal Services	2570		17,224							17,224	18,000
170. Total Support Services - Business			3,545,774							3,545,774	3,613,000
<b>Support Services - Central</b>	<b>2600</b>										
171. Direction of Central Support Services	2610		0							0	0
172. Planning, Research, Development, & Evaluation Services	2620		0							0	0
173. Information Services	2630		88,214							88,214	92,000
174. Staff Services	2640		36,749							36,749	37,000
175. Data Processing Services	2660		228,592							228,592	230,000
176. Total Support Services - Central			351,555							351,555	359,000
177. Other Support Services (Describe & Itemize)	2900		0							0	0
178. Total Support Services (Total Lines 151-156, 159, 162, 170, 176 & 177)			5,695,821							5,695,821	5,820,000
<b>179. COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		0							0	0



[illegible]

[illegible]

SCHEDULE OF AD VALOREM TAX RECEIPTS						
Description	(A) TAXES RECEIVED 7-1-07 THRU 6-30-08 From 2007 Levy & Prior Levies *	(B) TAXES RECEIVED FROM 2007 LEVY	(C) TAXES RECEIVED FROM 2006 & Prior Levies (Col A - Col B)	(D) TOTAL ESTIMATED TAXES FROM 2007 LEVY	(E) ESTIMATED TAXES DUE FROM 2007 LEVY (Col D - Col B)	
1. Educational	134,603,148	64,625,011	69,978,137	136,856,942	72,231,931	
2. Operations & Maintenance	23,031,270	11,698,116	11,333,154	24,773,201	13,075,085	
3. Bond & Interest **	9,108,604	3,617,742	5,490,862	7,661,324	4,043,582	
4. Transportation	5,666,927	2,804,312	2,862,615	5,938,718	3,134,404	
5. Municipal Retirement	4,024,030	1,986,388	2,037,642	4,206,590	2,220,202	
6. Working Cash	3,198,550	1,901,000	1,297,550	4,025,784	2,124,784	
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	(39,205)	0	(39,205)	0	0	
12. Special Education	(20,163)	0	(20,163)	0	0	
13. Area Vocational Construction	0	0	0	0	0	
14. Social Security/Medicare Only	4,024,030	1,986,388	2,037,642	4,206,590	2,220,202	
15. Summer School	0	0	0	0	0	
16. Other (Describe & Itemize)	0	0	0	0	0	
17. Totals	183,597,191	88,618,957	94,978,234	187,669,127	99,050,170	

\* 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 07/01/07	(B) Issued 07/01/07 Through 06/30/08	(C) Retired 07/01/07 Through 06/30/08	(D) Outstanding Ending 06/30/08 *
<b>SCHEDULE OF CORPORATE PERSONAL PROPERTY REPLACEMENT TAX</b>				
<b>ANTICIPATION NOTES</b> * Must agree with Account No. 406, Page 5.				
1. Total All Funds	0	0	0	0
<b>SCHEDULE OF TAX ANTICIPATION WARRANTS</b> * 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
<b>SCHEDULE OF TAX ANTICIPATION NOTES</b> * 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
<b>SCHEDULE OF TEACHERS'EMPLOYEES' ORDERS</b> * Must agree with Account No. 409, Page 5.				
17. Total Educational, Operations & Maintenance and Transportation Funds	0	0	0	0
<b>SCHEDULE OF GENERAL STATE AID ANTICIPATION CERTIFICATES</b> * Must agree with Account No. 410, Page 5.				
18. Total All Funds	0	0	0	0
<b>OTHER SHORT-TERM BORROWING</b>				
19. (Describe & Itemize)				0

ID: 14-015-2110-17

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	0	0	0	0	0	0	
a. Amount of Original Issue	184750000	50470000	0	0	0	0	0	0	
b. Type of Bond Issue **	4	6	0	0	0	0	0	0	
2. Bonds Outstanding 7-1-07 **	9205000	48070000	0	0	0	0	0	0	57,275,000
ADD:									
3. Bonds Issued 7-1-07 through 6-30-08	0	0	0	0	0	0	0	0	0
4. State reason for any difference with Page 8, Line 25	Reason: 0								0
LESS:									0
5. Bonds Retired 7-1-07 through 6-30-08	5425000	2160000	0	0	0	0	0	0	7,585,000
6. Bonds Defeased 7-1-07 through 6-30-08	0	0	0	0	0	0	0	0	0
7. Total Bonds Retired/Defeased	5,425,000	2,160,000	0	0	0	0	0	0	7,585,000
EQUALS:									
8. Bonds Outstanding 6-30-08	3,780,000	45,910,000	0	0	0	0	0	0	49,690,000
9. Amount to Be Provided to Retire Bonds ***	2647836	32159294						0	34,807,130

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

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds

4. Fire Prevention, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds

7. Other \_\_\_\_\_
8. Other \_\_\_\_\_
9. Other \_\_\_\_\_

\*\* This total must agree with Page 24, Line 8, 2006-07 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 8, Line 22.

ID: 14-018-2110-17

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, 2007 <sup>a</sup>		0	0	0
2. Ad Valorem Taxes Received by LEA	1, 2, 4 or 5-1100	0	(20,163)	0
3. Earnings on Investments <sup>b</sup>	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	(20,163)	0
8. Total Amount Available (Total of Lines 1 & 7)		0	(20,163)	0
9. Special Education	1 or 5-1200		(20,163)	
10. Facilities Acquisition & Construction Services	2 or 6-2530		0	0
11. Tort Immunity <sup>c</sup>		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	(20,163)	0
15. Cash Basis Fund Balance June 30, 2006 (Line 8 minus Line 14) <sup>d</sup>		0	0	0

<sup>a</sup> Must agree with line 15, page 25, 2006-07 Illinois School District Annual Financial Report. If different, please explain.

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

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

<sup>d</sup> 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.

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Name: Township High School District 211

**SCHEDULE OF TORT IMMUNITY EXPENDITURES \***

1. ☐ 0 Yes ☒ 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 2007-08 (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>	\$	2,516,229
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>	\$	157,665
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 7-1-07	(B) Add: Additions 2007-08	(C) Less: Deletions 2007-08	(D) Cost 6-30-08	Life in Years	(E) Accumulated Depreciation 7-1-07	(F) Add: Depreciation Allowable 2007-08	(G) Less: Depreciation Deletions 2007-08	(H) Accumulated Depreciation 6-30-08	(I) Balance Undepreciated 6-30-08
1. Land	1,456,291	0	0	1,456,291	-					1,456,291
2. Buildings	137,007,470	13,668,411	0	150,675,881	50	70,091,788	3,606,083	0	73,697,871	76,978,010
3. Improvements Other than Buildings	17,728,864	392,767	0	18,121,631	20	5,539,481	697,890	0	6,237,371	11,884,260
4. Equipment Other than Transportation/Food Services	36,935,409	5,204,833	2,749,774	39,390,468	10 **	25,546,011	2,769,957	2,085,327	26,230,641	13,159,827
5. Construction in Progress	14,769,150	38,439,145	12,851,389	40,356,906	-					40,356,906
6. Transportation Equipment	8,791,730	677,281	643,230	8,825,781	5 **	6,929,105	774,001	557,377	7,145,729	1,680,052
7. Food Services Equipment	0	0	0	0	10	0	0	0	0	0
8. Totals	216,688,914	58,382,437	16,244,393	258,826,958		108,106,385	7,847,931	2,642,704	113,311,612	145,515,346

\* 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, 2006-2007 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.

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Name: Township High School District 211

**ESTIMATED OPERATING EXPENDITURES PER PUPIL AND PER CAPITA TUITION CHARGE COMPUTATIONS (2007-08)**
*This schedule is completed for school districts only.*

<b>FUND</b>	<b>Page = P, Line = L Column = C</b>	<b>ACCOUNT NO - TITLE *</b>	<b>Amount</b>
<b>A. TOTAL EXPENDITURES</b>			
1. ED	P16, L65, C9	TOTAL EXPENDITURES	\$ 153,207,389
2. O&M	P17, L82, C9	TOTAL EXPENDITURES	61,172,911
3. B & I	P18, L107, C9	TOTAL EXPENDITURES	10,155,563
4. TR	P18, L132, C9	TOTAL EXPENDITURES	8,515,413
5. MR/SS	P20, L190, C9	TOTAL EXPENDITURES	7,563,561
6. RENT	P21, L208, C9	TOTAL EXPENDITURES	0
7. TOTAL (LINES 1 THROUGH 6)			\$ 240,614,837
<b>B. LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM</b>			
8. TR	P9, L32, C4	1412 - REGULAR TRANS. FEES FROM OTHER LEAs	\$ 3,119
9. TR	P9, L35, C4	1421 - SUMMER SCHOOL TRANS. FEES FROM PUPILS OR PARENTS	94,040
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	3808 - 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	557,030
29. ED	P15, L7, C1,2,3,4,6	1600 - SUMMER SCHOOL PROGRAMS	2,256,323
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, L82, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	1,184,272
33. ED	P16, L85, C5	- TOTAL EXP. - CAPITAL OUTLAY	5,728,431
34. ED	P16, L85, C7	- TOTAL EXP. - TRANSFERS	0
35. ED	P16, L85, C8	- TOTAL EXP. - TUITION	5,213,266
36. O&M	P17, L76, C1,2,3,4,6	3000 - COMMUNITY SERVICES	0
37. O&M	P17, L82, C9	4000 - TOTAL NONPROGRAMMED CHARGES	278,518
38. O&M	P17, L89, C6	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	0
39. O&M	P17, L92, C5	- TOTAL EXP. - CAPITAL OUTLAY	38,925,684
40. B&I	P18, L103, C9	5200 - BOND PRINCIPAL RETIRED	7,585,000
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, L128, C8	5300 - LEASE/PURCHASE PRINCIPAL RETIRED	0
45. TR	P18, L132, C5	- TOTAL EXP. - CAPITAL OUTLAY	688,467
46. MR/SS	P19, L137, C2	1300 - ADULT/CONTINUING EDUCATION PROGRAMS	35,743
47. MR/SS	P19, L140, C2	1600 - SUMMER SCHOOL PROGRAMS	105,043
48. MR/SS	P19, L179, C2	3000 - COMMUNITY SERVICES	0
49. MR/SS	P20, L182, C2	4000 - TOTAL NONPROGRAMMED CHARGES	141,654
50. TOTAL DEDUCTIONS (Lines 8 through 49)			\$ 62,795,690.00
51. OPERATING EXPENSE REGULAR K-12 (Line 7 minus Line 50)			177,818,247
52. AVERAGE DAILY ATTENDANCE (See the General State Aid Claim for 2007-08 (ISBE 54-33, Line 12))			12,637.00
53. ESTIMATED OPERATING EXPENSE PER PUPIL (Line 51 divided by Line 52)			\$ 14,071.24
<b>C. LESS OFFSETTING RECEIPTS/REVENUES:</b>			
54. TR	P9, L31, C4	1411 - REG. TRANS. FEES FROM PUPILS OR PARENTS	\$ 115,815
55. TR	P9, L33, C4	1413 - REG. TRANS. FEES FROM PRIVATE SOURCES	0
56. TR	P9, L34, C4	1415 - REG. TRANS. FEES CO-CURRICULAR	31,220
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	5,052,613
62. ED-O&M	P10, L63, C1,2	1700 - TOTAL PUPIL ACTIVITIES	670,382
63. ED	P10, L64, C1	1811 - RENTALS - REGULAR TEXTBOOK	1,754,825
64. ED	P10, L67, C1	1819 - RENTALS - OTHER	0
65. ED	P10, L68, C1	1821 - SALES - REGULAR TEXTBOOK	5,120
65. ED	P10, L71, C1	1829 - SALES - OTHER	0
67. ED	P10, L72, C1	1890 - TEXTBOOKS - OTHER	31,407
68. ED-O&M	P10, L74, C1,2	1910 - RENTALS	295,757
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 (2007-08)

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	4,451,606
73. ED-O&M-TR-MR/SS	P11, L109, C1,2,4,5	- TOTAL VOCATIONAL EDUCATION	387,464
74. ED-MR/SS	P11, L112, C1,5	- TOTAL BILINGUAL EDUCATION	255,028
75. ED-TR	P11, L113, C1,4	3350 - GIFTED EDUCATION	0
76. ED	P11, L114, C1	3360 - STATE FREE LUNCH & BREAKFAST	23,791
77. ED-O&M-MR/SS	P11, L115, C1,2,5	3365 - SCHOOL BREAKFAST INITIATIVE	474
78. ED-O&M	P11, L116, C1,2	3370 - DRIVER EDUCATION	254,074
79. ED-O&M-TR-MR/SS	P11, L122, C1,2,4,5	- TOTAL TRANSPORTATION	3,373,375
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	3665 - 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	441,167
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	8,175
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, C1,2,3,4,5,6	3999 - OTHER RESTRICTED REVENUE FROM STATE SOURCES	587,536
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	15,576
100. ED	P13, L174, C1	- TOTAL FOOD SERVICE	631,780
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	27,418
103. ED-O&M-TR-MR/SS	P13, L193, 1,2,4,5	4620 - FED - SPEC ED - IDEA - FLOW THROUGH/LOW INCIDENCE	653,492
104. ED-O&M-TR-MR/SS	P13, L194, C1,2,4,5	4625 - FED - SPEC ED - IDEA - ROOM & BOARD	136,255
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 MC POSTSECONDARY/ ADULT	0
108. ED-O&M-MR/SS	P13, L204, C1,2,5	- TOTAL VOCATIONAL EDUCATION	236,079
109. ED-TR-MR/SS	P13, L206, C1,4,5	4905 - EMERGENCY IMMIGRANT ASSISTANCE	163,099
110. ED-TR-MR/SS	P13, L207, C1,4,5	4909 - TITLE III - ENGLISH LANGUAGE ACQUISITION	83,031
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	189,549
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	52,749
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	391,499
124. ED-O&M-TR-MR/SS	P14, L221, C1,2,4,5	4992 - MEDICAID MATCHING FUNDS - FEE-FOR-SERVICE PRGM.	70,418
125. ED-O&M-TR-MR/SS	P14, L222, C1,2,4,5	4999 - OTHER RESTRICTED REVENUE FROM FEDERAL SOURCES	3,465
126. TOTAL DEDUCTIONS FOR TUITION COMPUTATION (Lines 54 through 125)			\$ 20,395,240
127. NET OPERATING EXPENSE FOR TUITION COMPUTATION (Line 51 minus 126)			157,423,007
128. ADD TOTAL DEPRECIATION ALLOWANCE (Page 27, Column F)			7,847,931
129. TOTAL ALLOWANCE FOR TUITION COMPUTATION (Line 127 plus Line 128)			165,270,938
130. AVERAGE DAILY ATTENDANCE (See the General State Aid Claim for 2007-08 (ISBE 54-33, Line 12))			12,637.00
131. ESTIMATED PER CAPITA TUITION CHARGE (Line 129 divided by Line 130)			\$ 13,078.34

\* 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 2010 Program Year**  
 (from 2007-08 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		104,177,435		104,177,435
Support Services:					
Pupil	2100		14,814,685		14,814,685
Instructional Staff	2200		7,676,041		7,676,041
General Admin.	2300		1,832,310		1,832,310
School Admin	2400		8,515,411		8,515,411
Business:					
Direction of Business Spt. Srv.	2510	361,854	0	361,854	0
Fiscal Services	2520	710,993	0	710,993	0
Oper. & Maint. Plant Services	2540		22,906,814	22,906,814	0
Pupil Transportation	2550		8,761,499		8,761,499
Food Services	2560		3,153,504		3,153,504
Internal Services	2570	120,598	0	120,598	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		904,194		904,194
Staff Services	2640	539,252	0	539,252	0
Data Processing Services	2660	1,484,489	0	1,484,489	0
Other:	2900		1,023,462		1,023,462
Community Services	3000		0		0
<b>Total</b>		<b>3,217,186</b>	<b>173,765,155</b>	<b>26,123,800</b>	<b>150,858,541</b>
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Col. (A) =	3,217,186	Col. (C) =	26,123,800
		Col. (B) =	173,765,155	Col. (D) =	150,858,541
		<b>= 1.85%</b>		<b>= 17.32%</b>	

## ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division (N-330)

100 North First Street

Springfield, IL 62777-0001

## LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

School District Name: Township High School District 211

RCDT Number 14-016-2110-17

(Section 17-1.5 of the School Code)

Description	Funct. No.	Actual Expenditures, Fiscal Year 2008			Budgeted Expenditures, Fiscal Year 2009		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	429,849		429,849	487,751		487,751
2. Special Area Administration Services	2330	762,442		762,442	787,671		787,671
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	334,815	0	334,815	346,161	0	346,161
5. Internal Services	2570	103,374		103,374	111,168		111,168
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	18,620	0	18,620
8. Totals		1,630,480	0	1,630,480	1,714,131	0	1,714,131
9. Percent Increase (Decrease) for FY2009 (Budgeted) over FY2008 (Actual)							5%

## CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2008" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2008.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2009" 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 8, 2008 to ensure inclusion in the October 1, 2008 report, postmarked by January 9, 2009 to ensure inclusion in the March 1, 2009 report, or postmarked by August 14, 2009 to ensure inclusion in the October 1, 2009 report. Information on the waiver process can be found at [www.isbe.net/isbewaivers/default.htm](http://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 3).

### 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 5: 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 26). 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 6: 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 48).	OK
Fund 50 (Lines 42 + 43) must = (Page 8, Line 48).	OK
Fund 60 (Lines 42 + 43) must = (Page 8, Line 48).	OK
Fund 70 (Lines 42 + 43) must = (Page 8, Line 48).	OK
Fund 80 (Lines 42 + 43) must = (Page 8, Line 48).	OK
Fund 90 (Lines 42 + 43) must = (Page 8, Line 48).	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 6-8 & 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 26).	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 26: 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).	
Function 2510 - Salaries (Page 15, Line 30) must be > the total of Employee Benefits (Line 30 + Page 19, Line 163).	OK
Function 2620 - 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 2540 - 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

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

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 17-26	
10 - Education Fund	
Functions 5110 - 5160: Values cannot be entered on Line 55 - 59, Object 10-80.	OK

Description:	Error Message
<b>20 - Operations &amp; Maintenance Fund</b>	
Functions 5110 - 5160: Values cannot be entered on Line 83 - 86, Object 6.	OK
<b>30 - Bond &amp; Interest Fund</b>	
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
<b>40 - Transportation Fund</b>	
Functions 5110 - 5160: Values cannot be entered on Line 123 - 126, Object 6.	OK
<b>60 - Municipal Retirement/Social Security</b>	
Functions 5110 - 5160: Values cannot be entered on Line 1184 - 187, Object 6.	OK
<b>80 - Rent Fund</b>	
Function 5150 - 5160: Values cannot be entered on Line 205 - 206, All Objects.	OK
<b>6. The Following Schedules are NOT COMPLETED FOR JOINT AGREEMENTS</b>	
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
<b>CHECK FOR REFERENCE ERRORS</b>	

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2008**

DISTRICT/JOINT AGREEMENT NAME <b>Township High School District 211</b>	RCDT NUMBER <b>14-016-2110-17</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>060-001571</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)  <b>David Torres</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Miller Cooper &amp; Co., Ltd.</b> <b>1751 Lake Cook Road</b> <b>Deerfield IL</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>1750 S. Roselle</b> <b>Palatine</b>		E-MAIL ADDRESS	
		NAME OF AUDIT SUPERVISOR <b>Andrew L. Mace</b>	
		CPA FIRM TELEPHONE NUMBER <b>847 205-5000</b>	FAX NUMBER <b>847 205-1400</b>

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**  
**A-133 SINGLE AUDIT INFORMATION CHECKLIST**

The following checklist is OPTIONAL; it is not a required form for completion of A-133 Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all A-133 requirements, but highlights some of the more common errors found during ISBE reviews.

**GENERAL INFORMATION**

- ☐ 1. Signed copies of audit opinion letters have been included with audit package submitted to ISBE.
- ☐ 2. All opinion letters use the most current audit language as mandated in SAS 112 and other pronouncements.
- ☐ 3. ALL Single Audit forms within the AFR Excel workbook have been completed, where appropriate.  
- For those forms that are not applicable, "N/A" or similar language has been indicated.
- ☐ 4. ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- ☐ 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.  
- Verify or reconcile on reconciliation worksheet.
- ☐ 6. The value of COMMODITIES has been included within the AFR on the INDIRECT COSTS page (IND COST INFO 26) on Line 4a. It should not be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as COMMODITIES.
- ☐ 7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted to the Federal Audit Clearinghouse in Jeffersonville, Indiana.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

- ☐ 8. All prior year's projects are included and reconciled to final FRIS report amounts.  
- Including revenue and expenditure/disbursement amounts.
- ☐ 9. All current year's projects are included and reconciled to most recent FRIS report filed.  
- Including revenue and expenditure/disbursement amounts.
- ☐ 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
- ☐ 11. Child Nutrition Programs (CNP) are included on the SEFA:  
Project year runs from October 1 to September 30, so projects will cross fiscal year;  
This means that audited year revenues will include funds from both the prior year and current year projects.
- ☐ 12. Each CNP project should be reported on separate line (one line per project year per program).
- ☐ 13. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 14. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 15. Exceptions should result in a finding with Questioned Costs.
- ☐ 16. The total value of COMMODITIES has been reported on the SEFA (CFDA 10.550).  
- The value is determined from the following, with each item on a separate line:  
☐ \* Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
☐ \* Department of Defense Fresh Fruits and Vegetables (District should track through year)  
- The two commodity programs should be reported on separate lines on the SEFA.
- ☐ 17. TOTALS have been calculated for Federal revenue and expenditure amounts.
- ☐ 18. Obligations and Encumbrances are included where appropriate.
- ☐ 19. FINAL STATUS amounts are calculated, where appropriate.
- ☐ 20. Medicaid Fee-for-Service funds and E-Rate reimbursements have not been included on the SEFA.
- ☐ 21. All programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
- ☐ 22. NOTES TO THE SEFA within the AFR Excel workbook (SEFA-2) have been completed.  
Including, but not limited to:  
☐ 23. Basis of Accounting  
☐ 24. Name of Entity  
☐ 25. Type of Financial Statements  
☐ 26. Subrecipient information (Mark "N/A" if not applicable)

**SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN**

- ☐ 27. Audit opinions expressed in opinion letters match opinions reported in Summary.
- ☐ 28. All Summary of Auditor Results questions have been answered.
- ☐ 29. All tested programs are listed.
- ☐ 30. Correct testing threshold has been entered. (OMB A-133, § 520)

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

- ☐ 31. Financial Statement end/or Federal Awards Findings information has been completely filled out for each finding.
- ☐ 32. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters.
- ☐ 33. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- ☐ 34. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- ☐ 35. Questioned Costs have been calculated where there are questioned costs.
- ☐ 36. Questioned Costs are separated by fiscal year and by project.
- ☐ 37. Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand.  
- Should be based on actual amount of interest earned
- ☐ 38. A CORRECTIVE ACTION PLAN has been completed for each finding.  
- Including Finding number, action plan details, projected date of completion, name and title of contact person

**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	\$ 2,758,469
Flow-through Federal Revenues		
Revenues 9-14, Line 85	Account 2200	-
Value of Commodities		
Indirect Cost Info 26, Line 4a		157,665
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 221	Account 4992	(70,418)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 2,845,716</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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-----	-----
-----	-----
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<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 2,845,716</b>
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:	
Federal Revenues	Column D
	<b>\$ 2,845,716</b>

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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-----	-----
-----	-----
-----	-----
-----	-----
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<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$ 2,845,716</b>
---------------------------------------	---------------------

<b>DIFFERENCE:</b>	<b>\$ -</b>
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**Township High School District 211**  
**14-016-2110-17**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2008**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/06-6/30/07 (C)	Year 7/1/07-6/30/08 (D)	Year 7/1/06-6/30/07 (E)	Year 7/1/07-6/30/08 (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	2,491		34,423	36,832
Title V - Innovative Programs - Formula	84.298A	08-4100-00	2,409	15,576		11,971		11,971	17,965
Title IV - Safe & Drug Free School - Formula	84.186A	08-4400-00	6,452	27,419		33,871		33,871	33,871
Title III - Immigrant Education (IEP)	84.365A	08-4905-00		163,099		165,830		165,830	174,880
Title III - Lang. Inst. Prog. - Limited Eng. (LIPLEP)	84.365A	08-4908-00	2,819	83,031		74,583		74,583	87,586
Title II - Teacher Quality	84.367A	07-4932-00	197,259		134,193	60,051		194,244	203,042
Title II - Teacher Quality	84.367A	08-4932-00	8,798	189,549		208,699		208,699	209,003
Technology - Enhancing Education - Formula	84.318X	07-4971-00	3,158		3,222	1,120		4,342	4,342
Technology - Enhancing Education - Formula	84.318X	08-4971-00		3,465		3,465		3,465	3,465
IDEA - Room & Board	84.027	07-4625-00	27,744	14,752	27,744	14,752		42,496	N/A
IDEA - Room & Board	84.027	08-4625-00		121,503		121,503		121,503	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.

<sup>1</sup> 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.

<sup>2</sup> 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.

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

<sup>4</sup> 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**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2008**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/06-6/30/07 (C)	Year 7/1/07-6/30/08 (D)	Year 7/1/06-6/30/07 (E)	Year 7/1/07-6/30/08 (F)			
PASSED THROUGH NSSEO:									
(M) IDEA - Flow Through	84.027	08-4620-00		653,492		653,492		653,492	N/A
PASSED THROUGH HARPER COLLEGE:									
V.E. Perkins - Title IIC Secondary	84.243	08-4770-00		236,079		236,079		236,079	N/A
PASSED THROUGH DANIEL HYNES:									
Adult Ed - Basic Institutional	84.002	08-4810-00		104,058		104,058		104,058	N/A
TOTAL U.S. DEPARTMENT OF EDUCATION			266,665	1,612,023	197,091	1,691,965		1,889,056	

• (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.

- <sup>1</sup> 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.
- <sup>2</sup> 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.
- <sup>3</sup> When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- <sup>4</sup> 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  
14-018-2110-17  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2008

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/06-6/30/07 (C)	Year 7/1/07-6/30/08 (D)	Year 7/1/06-6/30/07 (E)	Year 7/1/07-6/30/08 (F)			
U.S. DEPARTMENT OF AGRICULTURE									
PASSED THROUGH ILLINOIS STATE BOARD OF EDUCATION:									
(M) National School Lunch Program	10.555	07-4210-00	408,855	81,431	408,855	81,431		490,286	N/A
(M) National School Lunch Program	10.555	08-4210-00		462,119		462,119		462,119	N/A
School Breakfast Program	10.553	07-4220-00	71,063	10,410	71,063	10,410		81,473	N/A
School Breakfast Program	10.553	08-4220-00		77,820		77,820		77,820	N/A
Value of Food Commodities	10.550	08-4299-00		132,178		132,178		132,178	N/A
DOD - Fresh Fruits and Vegetables	10.550	08-4299-00		25,487		25,487		25,487	N/A
TOTAL U.S. DEPARTMENT OF AGRICULTURE			479,918	789,445	479,918	789,445		1,269,383	
Department of Rehabilitation Services	84.325D	08-4950-00		52,749		52,749		52,749	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.

<sup>1</sup> 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.

<sup>2</sup> 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.

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

<sup>4</sup> 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.

**14-016-2110-17**

[illegible]

• (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.**

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

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

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

<sup>4</sup> 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**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
Year Ending June 30, 2008**

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Township High School District 211 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Subrecipients<sup>6</sup>**

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

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

<sup>5</sup> This note is included to meet the Circular A-133 requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule.

<sup>6</sup> 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, 2008**

**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, Disclaimer)

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

       YES        NO

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
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?

  X   YES        NO

<sup>7</sup> 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."

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

<sup>10</sup> 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, 2008**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup> NONE 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

3. Criteria or specific requirement

4. Condition

5. Context<sup>12</sup>

6. Effect

7. Cause

8. Recommendation

9. Management's response<sup>13</sup>



<sup>11</sup> 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.

<sup>12</sup> 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.

<sup>13</sup> 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, 2008

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER: <sup>14</sup>	<u>NONE</u>	2. THIS FINDING IS:	<input type="checkbox"/> New <input type="checkbox"/> Repeat from Prior year? Year originally reported? _____
3. Federal Program Name and Year: _____			
4. Project No.:	_____	5. CFDA No.:	_____
6. Passed Through:	_____		
7. Federal Agency:	_____		
8. Criteria or specific requirement (including statutory, regulatory, or other citation)			
_____			
9. Condition <sup>15</sup>			
_____			
10. Questioned Costs <sup>16</sup>			
_____			
11. Context <sup>17</sup>			
_____			
12. Effect			
_____			
13. Cause			
_____			
14. Recommendation			
_____			
15. Management's response <sup>18</sup>			
_____			

For ISAC Review

Date:

Responsible Official Code Number:

Title:

Explanation of Questioned Costs Code Letter:

<sup>14</sup> See footnote 11.<sup>15</sup> Include facts that support the deficiency identified on the audit finding.<sup>16</sup> Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.<sup>17</sup> See footnote 12.

**Township High School District 211**  
**14-016-2110-17**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2008**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></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

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

<sup>20</sup> 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 FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2008**

**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.]

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