

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

To the Board of Education
Northfield Township High School District 225
Glenview, Illinois

In planning and performing our audit of the financial statements of Northfield Township High School District 225 (the "District") as of and for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We are aware of no deficiencies in internal controls that we consider to be material weaknesses or other deficiencies that we consider to be significant deficiencies.

This letter does include comments and suggestions with respect to matters that came to our attention in connection with our audit of the financial statements. These items are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the District's practices and procedures.

Balances Recorded in Accounts Payable

There are residual amounts recorded in the District's general ledger for accounts payable that are unlikely to be paid by the District. The District should consider clearing these balances from the general ledger if it is determined that these amounts will not be paid.

Capital Asset Inventory Maintenance

The District has had minimal disposals in the last few years. The District, along with an external party provider, performs an inventory of capital assets every five years, with the next inventory planned for the summer of 2014. We encourage the District to continue the inventory of capital assets on a regular schedule to ensure capital assets are properly stated. In addition, the District currently tracks capital assets internally. We also recommend utilizing capital asset tags to aid in tracking and identifying disposables on an annual basis. This will allow for the assets to be easily identified and disposed of on a timely basis when applicable.

Student Activity Fund Account Balances

We noted there are student activities with negative balances at the beginning and end of the fiscal year. In certain instances, these negative balances may occur due to the student activity doing a multi-year fundraiser, a long-term project or a residual balance from a graduated class. We also noted that it is the practice of the business office to review the ending balances at year end. We recommend that the employee responsible for the student activity review the year end balance and document and communicate to the business office the plan for replenishment of any negative balances.

This communication is intended solely for the information and use of management, the Board of Education, and others within the District, and is not intended to be and should not be used by anyone other than these specified parties.

MILLER, COOPER & CO., LTD.



Certified Public Accountants

Deerfield, Illinois
December 10, 2013