# ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET) DISTRICT/JOINT AGREEMENT Year Ending June 30, 2019

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER				
Glenbard Township High School District						
No. 87	19-022-0870-17	066-004260				
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (	as applicable)	NAME AND ADDRESS OF AUDIT FIRM				
		Baker Tilly Virchow Krause, LLF				
Dr. David Larson		1301 West 22nd Street, Suite 4	00			
ADDRESS OF AUDITED ENTITY		Oak Brook				
(Street and/or P.O. Box, City, State, Zip Code)						
		E-MAIL ADDRESS: Anna.Wiszov	vaty@bakertilly.com			
596 Crescent Boulevard		NAME OF AUDIT SUPERVISOR				
Glen Ellyn		Anna Wiszowaty, CPA				
60137						
		CPA FIRM TELEPHONE NUMBER	FAX NUMBER			
		(630) 990-3131	(630) 990-0039			

# THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

X	A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
X	Financial Statements including footnotes (Title 2 CFR §200.510 (a))
X	Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
X	Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
X	Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> (Title 2 CFR §200.515 (b))
X	Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
X	Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
X	Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
X	Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))
THE FOLLOWIN	G INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:
	A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
	A Copy of each Management Letter



# REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

#### INDEPENDENT AUDITORS' REPORT

To the Board of Education Glenbard Township High School District No. 87 Glen Ellyn, IL 60137

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Glenbard Township High School District No. 87, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Glenbard Township High School District No. 87's basic financial statements, and have issued our report thereon dated September 25, 2019.

# Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Glenbard Township High School District No. 87's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Glenbard Township High School District No. 87's internal control. Accordingly, we do not express an opinion on the effectiveness of Glenbard Township High School District No. 87's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

To the Board of Education Glenbard Township High School District No. 87

# **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Glenbard Township High School District No. 87's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

# Glenbard Township High School District No. 87's Response to Finding

Baker Tilly Virchaw & rause, LLP

Glenbard Township High School District No. 87's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Glenbard Township High School District No. 87's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Oak Brook, Illinois

September 25, 2019



REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL EXPENDITURES REQUIRED BY THE UNIFORM GUIDANCE

#### INDEPENDENT AUDITORS' REPORT

To the Board of Education Glenbard Township High School District No. 87 Glen Ellyn, IL 60137

## Report on Compliance for Each Major Federal Program

We have audited Glenbard Township High School District No. 87's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Glenbard Township High School District No. 87's major federal programs for the year ended June 30, 2019. The Glenbard Township High School District No. 87's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

# Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Glenbard Township High School District No. 87's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Glenbard Township High School District No. 87's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

To the Board of Education Glenbard Township High School District No. 87

We believe that our audit provides a reasonable basis for our opinion on compliance for each of its major federal programs. However, our audit does not provide a legal determination of the Glenbard Township High School District No. 87's compliance.

#### Opinion on Each Major Federal Program

In our opinion, Glenbard Township High School District No. 87 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

### Report on Internal Control Over Compliance

Management of Glenbard Township High School District No. 87 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Glenbard Township High School District No. 87's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal programs and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Glenbard Township High School District No. 87's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Education Glenbard Township High School District No. 87

### Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

# Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the modified cash financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Glenbard Township High School District No. 87, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Glenbard Township High School District No. 87's basic modified cash basis financial statements. We issued our report thereon dated September 25, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States, Glenbard Township High School District No. 87's modified cash basis basic financial statements as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated September 17, 2018, which contained unmodified opinions on the respective modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The 2018 information included in the schedule of expenditures of federal awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 financial statements. The 2018 information has been subjected to the auditing procedures applied in the audit of the 2018 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 information included in the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2018 as a whole.

Oak Brook, Illinois September 25, 2019

Baker Tilly Virchaw Krause, LLP

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# Glenbard Township High School District No. 87 19-022-0870-17

#### SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is OPTIONAL; it is not a required form for completion of Single Audit information. The purpose of the

		is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). t a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.
GENI	RAL	INFORMATION
Χ	1.	Signed and dated copies of audit opinion letters have been included with audit package submitted to ISBE.
X		All opinion letters use the most current audit language and formatting as mandated in SAS 115/SAS 117 and other pronouncements.
X	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.
X	4.	ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
Χ	5.	Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.  - Verify or reconcile on reconciliation worksheet.
X	6.	The total value of non-cash <b>COMMODITIES</b> has been included within the AFR on the <b>INDIRECT COSTS</b> page (ICR Computation 29) on Line 11. It <u>should not</u> 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 <b>COMMODITIES</b> .
X	7.	Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <a href="https://harvester.census.gov/facweb/Default.aspx">https://harvester.census.gov/facweb/Default.aspx</a>
SCHE	DUL	E OF EXPENDITURES OF FEDERAL AWARDS
X	8.	All prior year's projects are included and reconciled to final FRIS report amounts.  - Including receipt/revenue and expenditure/disbursement amounts.
X	9.	All current year's projects are included and reconciled to most recent FRIS report filed.  - Including receipt/revenue and expenditure/disbursement amounts.
<u>X</u>	10.	Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
N/A	11.	The total amount provided to subrecipients from each Federal program is included.
Х	12.	Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):  Project year runs from October 1 to September 30, so projects will cross fiscal year;  This means that audited year revenues will include funds from both the prior year and current year projects.
X	13.	Each CNP project should be reported on a separate line (one line per project year per program).
X	14.	Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
Χ	15.	Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
N/A	16.	Exceptions should result in a finding with Questioned Costs.
X	17.	The total value of non-cash COMMODITIES has been reported on the SEFA (CFDA 10.555).
7	3.6	- The value is determined from the following, with each item on a separate line:
į.	X	* Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
		Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx
	N/A	
		Districts should track separately through year; no specific report available from ISBE
		Verify Non-Cash Commodities amount through Other Food Services on ISBF web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx
Γ	X	* Department of Defense Fresh Froits and Vegetables (District should track through year)
	10-00M-000 T-25	- The two commodity programs should be reported on separate lines on the SEFA.
		Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
П	N/A	https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx * Armounts-verified for Fresh Froits and Vegetables <u>cash,</u> grant program (ISDE, code 4240)
1	70	CFDA number: 10.582
Χ	18.	TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).
Χ	19.	Obligations and Encumbrances are included where appropriate.
X X X X X	20.	FINAL STATUS amounts are calculated, where appropriate.
Χ	21.	Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have <u>not</u> been included on the SEFA.
Χ	22.	<u>All</u> programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
Х		NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to:
X	24.	Basis of Accounting
3/ 1	25	Name of Entity

X 26. Type of Financial Statements

N/A 27. Subrecipient information (Mark "N/A" if not applicable)

#### SINGLE AUDIT INFORMATION CHECKLIST

N/A \* ARRA funds are listed separately from "regular" Federal awards

#### SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

Х	28. Audit opinions expres	ssed in opinion letters matc	h opinions reported in Summary.

- X 29. All Summary of Auditor Results questions have been answered.
- X 30. All tested programs and amounts are listed.
- X 31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

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

- 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- 33. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters.
- N/A 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- N/A 35. 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).
- N/A 36. Questioned Costs have been calculated where there are questioned costs.
- **N/A** 37. Questioned Costs are separated by project year <u>and</u> by program (and sub-project, if necessary).
- N/A 38. Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand.
  - Should be based on actual amount of interest earned
  - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- X 39. A CORRECTIVE ACTION PLAN, on the LEA's letterhead has been completed for each finding.
  - Including Finding number, action plan details, projected date of completion, name and title of contact person

# RECONCILIATION OF FEDERAL REVENUES

# Year Ending June 30, 2019

# Annual Financial Report to Schedule of Expenditures of Federal Awards

# TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	3,335,052
Flow-through Federal Revenues			
Revenues 9-14, Line 112 Value of Commodities	Account 2200	100 TO ATO ATO ATO THE THE RESTRICT OF THE TO A TO A HAR HAR HAR OF	
Indirect Cost Info 29, Line 11			116,388
Land Maril English Continue Day			
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992		_
AFR TOTAL FEDERAL REVENUES:			3,451,440
ADJUSTMENTS TO AFR FEDERAL REVENUE AMO	OUNTS:		
Reason for Adjustment:		<u>,</u>	/116 200)
Commodities already included in revenue Build America Bond Interest	NAS DAG CAS DAG EAS	\$\$	(116,388) (3,342)
	503 605 705 606 AM AM AM AM AM AM AM AN	4 and 100 and 100 and 100 and 100 and 100 and	
	tern year man may	& JUNE SIJO NAVE SIJO NAS SINO SIJO NAVE SIJO NAVE SIJO NAVE S	NO TICK THE THE THE TICK
	201 202 202 203 204 204 205 205 205 205 205 205 205 205 205 205	w new year and new new and seek new and alle have a	is and date that the date and the hall are due to the hall the hall the first fire fire the fire fire fire fire.
		en come come depen perce page base parks parks black b	ne man and and and and and and and and and a
ADJUSTED AFR FEDERAL REVENUES		\$	3,331,710
Total Current Year Federal Revenues Reported of	on SEEA:		
Federal Revenues	Column D	\$	3,331,710
		Note: Section 200 and service and response to the Constitution of the Property	uguang panaran sang ang manaran sang ang mang mang mang mang ang mang man
Adjustments to SEFA Federal Revenues:			
Reason for Adjustment:			
	NOT THE THE THE THE THE THE THE THE THE TH	3. HE TOP TOP THE MAKE THE THE ONE HAS AND AND THE	s also not use but has not not had her not had not
	men and and and the seed men men men and men men and end end end and end end end end end end end end end e	e one out and out one one one one one one one one	و ومن المنظ
		of other state state and force have have been after after have the other state and the	or your young with tests with with with with you with this with you with the with this will not to the cost of the
	100 TO 10	a and not see the tip tip tip top the pre-tip tip to	er that the last cut case the last two less than the last
	100 tod 101 101 102 105 105 105 106 108 108 108 108 108 108 108 108 108 107 107 108 108 108 108 108 108 108 108 108 108	4 yes and day yes yes that sid sid and sad one one on a	a and and and and and and and and and an
Al	DJUSTED SEFA FEDERAL REVENUE:	\$	3,331,710
	DIFFERENCE:	\$	0

# NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) Year Ending June 30, 2019

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Glenbard Township High school District**No. 87 and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. 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: Indirect Facilities & Administration costs <sup>b</sup> Auditee elected to use 10% de minimis cost rate?	YI	FS	X NO
Additee elected to use 10% de millimis cost rate:		-5	
Note 3: Subrecipients Of the federal expenditures presented in the schedule, Glenbard Township High subrecipients as follows:	h school District No. 87 pr	ovided federal award	s to
	Federal	Amount Provi	
Program Title/Subrecipient Name	CFDA Number	Subrecipie	ent
NONE			
	accusation is proceeded used to continue and arm control on control and other distributions of the accusation to the first of the accusation of the accusati		
	enterlieb, des sélections des réconstruites de construites de la réconstruite de la récon		
	**************************************		
Note 4: Non-Cash Assistance			
The following amounts were expended in the form of non-cash assistance by Glo	enbard Township High sch	nool District No. 87 a	nd <b>should be</b>
included in the Schedule of Expenditures of Federal Awards:			
NON-CASH COMMODITIES (CFDA 10.555)**:	\$86,185		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$30,203	Total Non-Cash	\$116,388
Note 5. Other before a time			
Note 5: Other Information			
Insurance coverage in effect paid with Federal funds during the fiscal year:	\$0		
Property	\$0		
Auto General Liability	\$0		
General Lability	\$0		
Workers Componention	70		
Workers Compensation	\$0		
Workers Compensation Loans/Loan Guarantees Outstanding at June 30: District had Federal grants requiring matching expenditures	\$0 No		

<sup>&</sup>lt;sup>5</sup> This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

<sup>6</sup> The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

#### Glenbard Township High School District No. 87 19-022-0870-17 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2019

			Receipts	/Revenues		Expenditure/Di	sbursements <sup>4</sup>				
Federal Grantor/Pass-Through Grantor		ISBE Project #				Year		Year	1	Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/17-6/30/18	Year	7/1/18-6/30/19	Obligations/	Status	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/17-6/30/18	7/1/18-6/30/19	7/1/17-6/30/18	Pass through to	7/1/18-6/30/19	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(c)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
U.S. Department of Education Passed Through Illinois State Board of											
Education											
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES Title I - Low Income PY 18 (M)	84,010	18-4300-00	511.523	466,978	917,702	0	60,799	0	0	978,501	1,139,181
Title I - Low Income PY 19 (M)	84.010	19-4300-00	0	548,942	0	0	842.805	0	154,918	997.723	1,092,719
Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATION	04.010	13-4300-00	-	540,542			042,000	-	104,510	331,123	1,032,710
AGENCIES			511,523	1,015,920	917,702	0	903,604	0	154,918	1,976,224	2,231,900
ENGLISH LANGUAGE STATE ACQUISITION GRANTS	24 225	40 4000 00	40.000	00 700	04.500					04.500	47.540
Title III - Lang. Inst. Prog Limited Eng. LIPLEP PY 18 Title III - Lang. Inst. Prog Limited Eng. LIPLEP PY 19	84.365	18-4909-00 19-4909-00	13,830	20,763	34,593	0	23,811	0	0	34,593 23,811	47,518 55,425
Title III - Immigrant Education Program PY 18	84.365 84.365	18-4905-00	8,906	13,471	8,906	0	23,011	0	0	8,906	8,906
Subtotal - 84,365 - ENGLISH LANGUAGE STATE ACQUISITION	04,303	16-4903-00	0,900	-	0,900	0		0	-	0,900	8,900
GRANTS			22,736	34,234	43,499	0	23,811	0	0	67,310	111,849
IMPROVING TEACHER QUALITY STATE GRANTS	04.007	10 1000 55	110.051	100 110	040.000		1		-	040.000	050.001
Title II - Teacher Quality PY 18	84.367	18-4932-00	146,651	100,149 167,001	246,800	0	206,781	0	0	246,800 206,781	256,034 238,234
Title II - Teacher Quality PY 19 Subtotal - 84.367 - IMPROVING TEACHER QUALITY STATE	84.367	19-4932-00	0	167,001	0	0	206,781	- 0	- 0	206,781	238,234
GRANTS			146,651	267,150	246,800	0	206,781	0	0	453,581	494,268
OKANTO			1								
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM											
Title IV-A Student Support & Academic Enrichment PY 18	84.424	18-4400-00	10,179	12,343	22,522	0	0	0	0	22,522	23,870
Title IV-A Student Support & Academic Enrichment PY 19	84.424	19-4400-00	0	2,244	0	0	22,870	0	0	22,870	29,500
Subtotal - 84.424A - STUDENT SUPPORT AND ACADEMIC			40.470	44.507	00.500	0	00.070	0	0	45.000	52.270
ENRICHMENT PROGRAM			10,179	14,587	22,522	0	22,870	-	<del>                                     </del>	45,392	53,370
SPECIAL EDUCATION CLUSTER (IDEA)											
SPECIAL EDUCATION GRANTS TO STATES											
Special Education - I.D.E.A - Room & Board PY 18	84.027	18-4625-00	162,866	231,294	162,866	0	231,294	0	0	394,160	N/A
Special Education - I.D.E.A - Room & Board PY 19	84.027	19-4625-00	0	125,762	0	0	125,762	0	0	125,762	N/A
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES				0.000	400.000		0.00	0			
			162,866	357,056	162,866	0	357,056	0	0	519,922	N/A
Contract CONTOIN EDUCATION OF HOLES (IDEA)	<u> </u>		400.000	257.050	162,866	0	257.050	0	0	519,922	
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)	-		162,866	357,056	162,866	0	357,056	- 0	0	519,922	
U.S. Department of Education Passed Through the DuPage Area	-		-				-		-	+	-
Occupational Education System:											
CAREER AND TECHNICAL EDUCATION BASIC GRANTS TO											
STATES							-		-		
V.E Perkins - Title IIIE - Tech Prep PY 18	84.048	18-4770-00	0	89,113	89,113	0	0	0	0	89,113	N/A
V.E Perkins - Title IIIE - Tech Prep PY 19	84.048	19-4770-00	0	88,491	0	0	88,491	0	0 -	88,491	N/A
Subtotal - 84.048 - CAREER AND TECHNICAL EDUCATION BASIC GRANTS TO STATES			0	177,604	89,113	0	88,491	0	0	177,604	
BASIC GRANTS TO STATES				111,001					1	111,000	
U.S. Department of Labor Passed Through the State of Illinois -			<b> </b>		<b> </b>						
Division of Human Services											
REHABILITATION SERVICES - VOCATIONAL REHABILITATION											
GRANTS TO STATES	21.105	10 1500		15.101		-	45.404	-	+	007.475	1110
Secondary Transitional Experience Program PY 18	84.126	18-4508-00	221,657	45,491	221,657	0	45,491	0	0	267,148	N/A
Secondary Transitional Experience Program PY 19	84.126	19-4508-00	0	304,125	0	0	304,125	0	0	304,125	N/A
Subtotal - 84.126 - REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES			221,657	349,616	221,657	0	349,616	0	0	571,273	
REPARENTATION GRANTS TO STATES				,010			2.0,010	<u> </u>	<u> </u>		+
								1	1	1	1
U.S. Department of Agriculture Passed Through the Illinois State									-	-	-
U.S. Department of Agriculture Passed Through the Illinois State Board of Education:											

#### Glenbard Township High School District No. 87 19-022-0870-17 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2019

			Receipts	Revenues		Expenditure/Di	sbursements <sup>4</sup>				
Federal Grantor/Pass-Through Grantor	CFDA	ISBE Project # (1st 8 digits)	Year	Year	Year	Year 7/1/17-6/30/18	Year	Year 7/1/18-6/30/19	Obligations/	Final Status	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/17-6/30/18	7/1/18-6/30/19	7/1/17-6/30/18	Pass through to	7/1/18-6/30/19	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
NATIONAL SCHOOL LUNCH PROGRAM											
National School Lunch Program PY 18 (M)	10.555	18-4210-00	615,671	148,499	615,671	0	148,499	0	0	764,170	N/A
National School Lunch Program PY 19 (M)	10.555	19-4210-00	0	623,915	0	0	623,915	0	0	623,915	N/A
Non-Cash Food Commodities PY 18 (M)	10.555	18-4299-00	140,029	0	140,029	0	0	0	0	140,029	N/A
Non-Cash Food Commodities PY 19 (M)	10.555	19-4299-00	0	86,185	0	0	86,185	0	0	86,185	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			755,700	858,599	755,700	0	858,599	0	0	1,614,299	
U.S. Department of Agriculture Passed Through the Illinois State Board of Education:											
SCHOOL BREAKFAST PROGRAM											
School Breakfast Program PY 18 (M)	10.553	18-4220-00	104,359	21,429	104,359	0	21,429	0	0	125,788	N/A
School Breakfast Program PY 19 (M)	10.553	19-4220-00	0	108,047	0	0	108,047	0	0	108,047	N/A
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			104,359	129,476	104,359	0	129,476	0	0	233,835	
U.S. Department of Defense Through the Illinois State Board of Education											
Fresh Fruits and Vegetables - PY 19 (M)	10.555	19-4240-00	0	30,203	0	0	30,203	0	0	30,203	N/A
Subtotal - 10.555 - FRESH FRUITS AND VEGETABLES			0	30,203	0	0	30,203	0	0	30,203	
Subtotal Child Nutrition Cluster			860,059	1,018,278	860,059	0	1,018,278	0	0	1,878,337	
U.S. Department of Health and Human Services Passed Through the Illinois Department of Healthcare and Family Services: MEDICAID CLUSTER											
MEDICAL ASSISTANCE PROGRAM											
Medicaid Administrative Outreach	93.778	18-4991-00	67,477	32,136	67,477	0	32,136	0	0	99,613	N/A
Medicaid Administrative Outreach	93.778	19-4991-00	07,477	65,129	0,477	0	65,129	0	0	66,129	N/A
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM	33.770	13-4391-00	67,477	97,265	67,477	0	97,265	0	0	164,742	14//
Subtotal Medicaid Cluster			67,477	32,137	67,477	0	97,265	0	0	164,742	
TOTAL FEDERAL FUNDS			2,003,148	3,331,710	2,631,695	0	3,067,772	0	154,918	5,854,385	2,891,387

<sup>• (</sup>M) Program was audited as a major program as defined by §200.518.

\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

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.

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>1</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>&</sup>lt;sup>4</sup> The Uniform Guidance 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 the schedule and suggests to include the amounts in the SEFA notes.

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2019

	SECTION I - SUMMARY OF AUDI	TOR'S RESULTS			
FINANCIAL STATEMENTS  Type of auditor's report issued:	Unmodified (Unmodified, Qualified, Adverse, Disclaim	ner)			
INTERNAL CONTROL OVER FINANCIAL RE • Material weakness(es) identified?	PORTING:	X YES	None Reported		
• Significant Deficiency(s) identified that be material weakness(es)?	are not considered to	YES	X None Reported		
Noncompliance material to the financi	al statements noted?	YES	X		
FEDERAL AWARDS INTERNAL CONTROL OVER MAJOR PROG • Material weakness(es) identified?	RAMS:	YES	X None Reported		
<ul> <li>Significant Deficiency(s) identified that be material weakness(es)?</li> </ul>	are not considered to	YES	X None Reported		
Type of auditor's report issued on compli	ance for major programs:		Inmodified alified, Adverse, Disclaimer <sup>7</sup> )		
Any audit findings disclosed that are requaccordance with §200.516 (a)?		YES	XNO		
IDENTIFICATION OF MAJOR PROGRAMS					
CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM o	r CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM		
10.555, 10.553	Child Nutrition Cluster		1,018,278		
84.010	Title I Grants to Local Education Agencies		903,604		
	Total Amount Tested as N	/lajor	\$1,921,882		
Total Federal Expenditures for 7/1/18-6	/30/19	\$3,067,772 <b>62.65</b> %			
Dollar threshold used to distinguish betw	een Type A and Type B programs:	\$750,00	00.00		
Auditee qualified as low-risk auditee?		YES	XNO		

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

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

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

<sup>&</sup>lt;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.

# Glenbard Township High School District No. 87 19-022-0870-17 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2019

	S	SECTION II - FINANCIAL ST	ATEMENT FINDINGS	
1. FINDING NUMBER: <sup>11</sup>	2019- 001	2. THIS FINDING IS:	New	X Repeat from Prior Year? Year originally reported? 2008
3. Criteria or specific requirem An internal control struct statements.		ancial reporting is nece	essary to ensure the pr	roper presentation of financial
	e. The District provid	des cash basis records to	o the external auditor	department or function, but relies on its and relies upon the external auditor to oses.
statements, making conv Schedule of Expenditures	ersion entries, drafti for Federal Awards. ere required to be re	ng the government-wid Furthermore the exter ecorded to ensure the fi	de statements, preparional auditor identified r	ides drafting the individual fund ng note disclosures and preparing the material adjustments to the District's ere presented fairly in all material
6. Effect External financial stateme	ents would not have	been presented fairly i	n all material respects	without reliance on the external auditor.
The cash basis adjustmen	its that were identifie	ed during the year relat	ted to a group of non-r	xpertise in external financial reporting. routine transactions pertaining to bond ounting presentation requirements for
mitigate this weakness. No sources. Employing an in significant financial cost to state have done.	New accounting litera dividual who remain	ature continues to be a s current on the ever cl	dded at an astonishing hanging accounting an	cal or cost beneficial for the District to g pace and comes from a variety of ad reporting standards can add to accept this risk as most districts in this
	ict's internal control			ng standards would add significant his time to accept this risk as most other

A suggested format for assigning reference numbers is to use the 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 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

<sup>&</sup>lt;sup>44</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>&</sup>lt;sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.

# Glenbard Township High School District No. 87 19-022-0870-17 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

# Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS				
1. FINDING NUMBER: <sup>14</sup>	2019N/A	2. THIS FINDING IS:	New	Repeat from Prior year? ear originally reported?
3. Federal Program Name and	Year:			
4. Project No.:			5. CFDA No.:	
6. Passed Through:				
7. Federal Agency:				
8. Criteria or specific requireme	ent (including statutory, r	egulatory, or other citation)		
9. Condition <sup>15</sup>		noprancipio agginno tras principio van incienti na incienti natifici sa cidad distinte de considera di modello		understand frame and a factor of the factor
10. Questioned Costs <sup>16</sup>	van delen van delen delen delen delen de veren de veren de veren de delen de veren de delen de veren de de veren de delen de veren de delen de veren de delen de veren de de veren de delen de veren de delen de veren de veren de de veren d	onación destro de del con estra el que discrimenta de estración de el como de el como de el como de el como de		орин в макто на бит на стоя на войно басе е на войно по на войно на войно на войно
11. Context <sup>17</sup>	Cannon established and enternal schröding determination confedence of the Confedence (Confedence (Conf		na raka sida an ilika an immana a dar sa dar sa disabili dan dari Angali. Sabi dan manda dan Angali dan dan dari Angali dan dan dari dari dan dari dari dan dari dari dari dari dari dari dari dari	nyan katalan 1971 dan 1970 dan
12. Effect				
13. Cause			to delection code established description benefit description and an exemption in the contract and an exemption and contract and contra	
14. Recommendation				
15. Management's response <sup>18</sup>	enscentes années de la company de la comp	undakelaksi tahun dalam keperaksi saman dalam dalam tahun dalam tahun dalam tahun dalam tahun saman dalam dalam		- The state of the

<sup>&</sup>lt;sup>14</sup> See footnote 11.

 $<sup>\</sup>sim$  Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

<sup>10</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).

<sup>&#</sup>x27; See footnote 12.

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

# SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup> Year Ending June 30, 2019

Finding Number 2018-001

Condition

Like most districts in Illinois, the District does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose. This includes drafting the individual fund statements, making conversion entries, drafting the government-wide statements, preparing footnote disclosures and preparing the Schedule of Expenditures for Federal Awards statements to external GAAP basis financial statements.

Current Status<sup>20</sup>

Employing an individual who remains current on the ever changing accounting and reporting standards would add significant financial cost to the District's internal control process. As such, the District has chosen at this time to accept this risk as most other school districts in this state have done.

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

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

Explanation of this schedule - §200.511 (b)

<sup>&</sup>lt;sup>20</sup> Current Status should include one of the following:



# **GLENBARD TOWNSHIP HIGH SCHOOL DISTRICT #87**

596 Crescent Boulevard, Glen Ellyn, IL 60137-4297, (630) 469-9100, www.glenbard87.org

# Glenbard Township High School District No. 87

#### CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS

Year ending June 30, 2019

# **Corrective Action Plan**

Finding No.: 2019-001

#### Condition:

Like most districts in Illinois, the District does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose. This includes drafting the individual fund statements, making conversion entries, drafting the government-wide statements, preparing footnote disclosures and preparing the Schedule of Expenditures for Federal Awards statements to external GAAP basis financial statements.

#### Plan:

Employing an individual who remains current on the ever changing accounting and reporting standards would add significant financial cost to the District's internal control process. As such, the District has chosen at this time to accept this risk as most other school districts in this state have done.

Anticipated Date of Completion: N/A

Name of Contact Person: Chris McClain

Management Response: See above