

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2022

DISTRICT/JOINT AGREEMENT NAME Glenbard Township High School District No.87	RCDT NUMBER 19-022-0870-17	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Baker Tilly US, LLP 1301 West 22nd Street, Suite 400 Oak Brook	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 596 Crescent Boulevard Glen Ellyn, IL 60137		E-MAIL ADDRESS: n.cavaliere@bakertilly.com	
		NAME OF AUDIT SUPERVISOR Nick Cavaliere, CPA, CFE	
		CPA FIRM TELEPHONE NUMBER (630) 990-3131	FAX NUMBER (630) 990-0039

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

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- 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))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING 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
- A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

**Independent Auditors' 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***

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

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 financial statements of the governmental activities and each major fund of Glenbard Township High School District No. 87, Illinois (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 20, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 financial statements. 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*.

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.

Baker Tilly US, LLP

Oak Brook, Illinois
September 20, 2022

**Independent Auditors' Report on Compliance
for Each Major Federal Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Glenbard Township High School District No. 87's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as described above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 financial statements of the governmental activities and each major fund of the District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated September 20, 2022, 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, the District's basic financial statements as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated September 22, 2021 which contained unmodified opinions on the respective financial statements of the governmental activities and each major fund. The 2021 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 2021 financial statements. The 2021 information has been subjected to the auditing procedures applied in the audit of the 2021 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 2021 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, 2021, as a whole.

Baker Tilly US, LLP

Oak Brook, Illinois
September 20, 2022

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

**RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2022
Annual Financial Report to Schedule of Expenditures of Federal Awards**

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$ 8,449,584
Flow-through Federal Revenues Revenues 10-15, Line 115	Account 2200	-
Value of Commodities ICR Computation 37, Line 11		-
Less: Medicaid Fee-for-Service Program Revenues 10-15, Line 266	Account 4992	(81,501)
AFR TOTAL FEDERAL REVENUES:		\$ 8,368,083

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES \$ 8,368,083

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D \$ 8,368,083

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE: \$ 8,368,083

DIFFERENCE: \$ -

Glenbard Township High School District No. 87
19-022-0870-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients			
U.S. Department of Education Passed Through Illinois State Board of Education											
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES											
Title I - Low Income PY 21 (M)	84.010	21-4300-00	469,714	318,406	678,921	-	109,199	-	-	788,120	968,951
Title I - Low Income PY 22 (M)	84.010	22-4300-00	-	531,858	-	-	772,619	-	105,746	878,365	1,016,105
Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATION AGENCIES			469,714	850,264	678,921	-	881,818	-	105,746	1,666,485	1,985,056
ENGLISH LANGUAGE STATE ACQUISITION GRANTS											
Title III - Lang. Inst. Prog. - Limited Eng. LIPLEP PY 21	84.365	21-4909-00	23,425	22,844	33,775	-	12,494	-	-	46,269	73,111
Title III - Lang. Inst. Prog. - Limited Eng. LIPLEP PY 22	84.365	22-4909-00	-	26,635	-	-	35,807	-	-	35,807	75,207
Subtotal - 84.365 - ENGLISH LANGUAGE STATE ACQUISITION GRANTS			23,425	49,479	33,775	-	48,301	-	-	82,076	148,318
IMPROVING TEACHER QUALITY STATE GRANTS											
Title II - Teacher Quality PY 21	84.367	21-4932-00	122,919	24,387	147,306	-	-	-	-	147,306	337,215
Title II - Teacher Quality PY 22	84.367	22-4932-00	-	196,430	-	-	281,319	-	-	281,319	397,944
Subtotal - 84.367 - IMPROVING TEACHER QUALITY STATE GRANTS			122,919	220,817	147,306	-	281,319	-	-	428,625	735,159
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM											
Title IV-A Student Support & Academic Enrichment PY 21	84.424	21-4400-00	18,610	5,100	23,710	-	-	-	-	23,710	29,746
Title IV-A Student Support & Academic Enrichment PY 22	84.424	22-4400-00	-	15,941	-	-	21,469	-	-	21,469	35,986
Subtotal - 84.424 - STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM			18,610	21,041	23,710	-	21,469	-	-	45,179	65,732
EDUCATION STABILIZATION FUND											
COVID-19 -Elementary and Secondary School Emergency Relief (ESSER) Fund - PY21 (M)	84.425D	21-4998-E2	747,868	2,046,047	968,979		1,824,936	-	-	2,793,915	2,793,915
COVID-19 - American Rescue Plan—Elementary and Secondary School Emergency Relief (ARP ESSER) - PY22 (M)	84.425U	22-4998-E3	-	839,160	-		1,179,647	-	-	1,179,647	6,515,710
Subtotal - 84.425 - EDUCATION STABILIZATION FUND			747,868	2,885,207	968,979		3,004,583	-	-	3,973,562	9,309,625

Glenbard Township High School District No. 87
19-022-0870-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)			
SPECIAL EDUCATION CLUSTER (IDEA)										
SPECIAL EDUCATION GRANTS TO STATES										
Special Education - I.D.E.A - Flow Through PY 21	84.027	21-4620-00	1,412,122	301,333	1,713,455	-	-	-	1,713,455	1,845,229
Special Education - I.D.E.A - Flow Through PY 22	84.027	22-4620-00	-	1,347,636	-	-	1,975,569	-	1,975,569	1,992,746
Special Education - I.D.E.A - Room & Board PY 21	84.027	21-4625-00	34,431	6,076	34,431	-	6,076	-	40,507	N/A
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES			1,446,553	1,655,045	1,747,886	-	1,981,645	-	3,729,531	3,837,975
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			1,446,553	1,655,045	1,747,886	-	1,981,645	-	3,729,531	3,837,975
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 III E - Tech Prep PY 21	84.048	21-4770-00	96,891	-	96,891	-	-	-	96,891	N/A
V.E. - Perkins - Title III E - Tech Prep PY 22	84.048	22-4770-00	-	96,891	-	-	97,892	-	97,892	N/A
Subtotal - 84.048 - CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES			96,891	96,891	96,891	-	97,892	-	194,783	N/A
U.S. Department of Agriculture Passed Through the Illinois State Board of Education:										
PANDEMIC EBT ADMINISTRATIVE COSTS										
COVID-19 - Nutrition PEBT Funding (ARP Nutrition)	10.649	21-4210-BT	-	3,063	-	-	3,063	-	3,063	N/A
Subtotal - 10.649 - PANDEMIC EBT ADMINISTRATIVE COSTS			-	3,063	-	-	3,063	-	3,063	
CHILD NUTRITION CLUSTER										
NATIONAL SCHOOL LUNCH PROGRAM										
National School Lunch Program PY 21	10.555	21-4210-00	-	381,702	-	-	381,702	-	381,702	N/A
National School Lunch Program PY 22	10.555	22-4210-00	-	1,530,992	-	-	1,530,992	-	1,530,993	N/A
COVID-19 - Emergency Operational Costs Reimbursement Programs (CRRSA) - National School Lunch Program - PY21	10.555	21-4210-SN	-	50,232	-	-	50,232	-	50,232	N/A
Non-Cash Food Commodities PY 21	10.555	21-4999-00	20,570	-	20,570	-	-	-	20,570	N/A
Non-Cash Food Commodities PY 22	10.555	22-4999-00	-	107,956	-	-	107,956	-	107,956	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			20,570	2,070,882	20,570	-	2,070,882	-	2,091,453	N/A

Glenbard Township High School District No. 87
19-022-0870-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)			
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN										
Summer Food Service Program PY 21	10.559	21-4225-00	320,141	36,871	320,141	-	36,871	-	357,012	N/A
Subtotal - 10.559 - Summer Food Service Program			320,141	36,871	320,141	-	36,871	-	357,012	N/A
SCHOOL BREAKFAST PROGRAM										
School Breakfast Program PY 21	10.553	21-4220-00	-	39,691	-	-	39,691	-	39,691	N/A
School Breakfast Program PY 22	10.553	22-4220-00	-	250,347	-	-	250,347	-	250,347	N/A
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			-	290,038	-	-	290,038	-	290,038	N/A
U.S. Department of Defense Through the Illinois State Board of Education										
Fresh Fruits and Vegetables - PY 21	10.555	21-4999-00	2,987	-	2,987	-	-	-	2,987	N/A
Fresh Fruits and Vegetables - PY 22	10.555	22-4999-00	-	41,995	-	-	41,995	-	41,995	N/A
Subtotal - 10.555 - FRESH FRUITS AND VEGETABLES			2,987	41,995	2,987	-	41,995	-	44,982	N/A
Subtotal Child Nutrition Cluster			343,698	2,439,786	343,698	-	2,439,786	-	2,783,485	N/A
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 PY 21	93.778	21-4991-00	181,247	74,287	181,247	-	74,287	-	255,534	N/A
Medicaid Administrative Outreach PY 22	93.778	22-4991-00	-	72,203	-	-	72,203	-	72,203	N/A
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			181,247	146,490	181,247	-	146,490	-	327,737	N/A
Subtotal Medicaid Cluster			181,247	146,490	181,247	-	146,490	-	327,737	N/A
TOTAL FEDERAL FUNDS			3,450,925	8,368,083	4,222,413	-	8,906,366	105,746	13,234,526	16,081,865

• (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.

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

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

³ When awards are received as a subrecipient, the 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)

⁴ 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.

Glenbard Township High School District No. 87
19-022-0870-17
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2022

Note 1: Basis of Presentation⁵

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 costs⁶

Auditee elected to use 10% de minimis cost rate? _____ YES _____ X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, **Glenbard Township High School District No. 87** provided federal awards to subrecipients as follows:

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

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **Glenbard Township High School District No. 87** and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$107,956	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$41,995	Total Non-Cash
		\$149,951

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	No
Auto	No
General Liability	No
Workers Compensation	No
Loans/Loan Guarantees Outstanding at June 30:	No
District had Federal grants requiring matching expenditures	No
	(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

⁵ 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))

⁶ 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 FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- 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: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.010	Title I Grants to Local Educational Agencies	881,818
84.425	Education Stabilization Fund	3,004,583
Total Amount Tested as Major		\$3,886,401

Total Federal Expenditures for 7/1/21-6/30/22 \$8,906,366

% tested as Major 43.64%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? YES X NO

⁷ If the audit report for one or more major programs is other than 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."

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

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

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

Glenbard Township High School District No. 87
19-022-0870-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2022 - N/A** 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

¹¹ 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 **2021** would be assigned a reference number of **2021-001, 2021-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

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

¹³ See §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, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2022 - N/A 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Glenbard Township High School District No. 87
19-022-0870-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2022

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

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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