

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2023**

DISTRICT/JOINT AGREEMENT NAME <b>Glenbard Township High School District No.87</b>	RCDT NUMBER <b>19-022-0870-17</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-004260</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Baker Tilly US, LLP 1301 West 22nd Street, Suite 400 Oak Brook, Illinois 60523</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>596 Crescent Boulevard Glen Ellyn, IL 60137</b>		E-MAIL ADDRESS: <u>n.cavaliere@bakertilly.com</u>	
		NAME OF AUDIT SUPERVISOR <b>Nick Cavaliere, CPA, CFE</b>	
		CPA FIRM TELEPHONE NUMBER <b>(630) 990-3131</b>	FAX NUMBER <b>(630) 990-0039</b>

**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))
- N/A 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

**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 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 (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of Glenbard Township High School District No. 87 (the District), as of and for the year ended June 30, 2023, 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 13, 2023.

**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 13, 2023

**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**

**Independent Auditors' Report**

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, 2023. 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, 2023.

***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 control 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 defined 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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated September 13, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic 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 basic 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, 2022 (not presented herein), and have issued our report thereon dated September 20, 2022 which contained unmodified opinions on the respective financial statements of the governmental activities and each major fund. The 2022 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 2022 financial statements. The 2022 information has been subjected to the auditing procedures applied in the audit of the 2022 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 2022 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, 2022, as a whole.

*Baker Tilly US, LLP*

Oak Brook, Illinois  
September 13, 2023

### 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 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 Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

#### GENERAL INFORMATION

1. **Signed and dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 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. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

8. All prior year's projects are included and reconciled to final FRIS report amounts.  
- Including receipt/revenue and expenditure/disbursement amounts.
9. All current year's projects are included and reconciled to most recent FRIS report filed.  
- Including receipt/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, - discrepancies should be reported as Questioned Costs.
11. The total amount provided to subrecipients from each Federal program is included.
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 years;  
This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on a separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).  
- 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  
Verify Non-Cash Commodities amount on ISBE web site: <https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- N/A** \* **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**  
Districts should track separately through year; no specific report available from ISBE  
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- \* **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.**  
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- N/A** \* Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)  
CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.  
Including, but not limited to:
24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
- N/A** 27. Subrecipient information (Mark "N/A" if not applicable)  
 \* ARRA funds are listed separately from "regular" Federal awards

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

## SINGLE AUDIT INFORMATION CHECKLIST

28. Audit opinions expressed in opinion letters match opinions reported in Summary.

29. All Summary of Auditor Results questions have been answered.

30. All tested programs and amounts are listed.

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.

N/A 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 and 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

N/A 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



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

**RECONCILIATION OF FEDERAL REVENUES  
Year Ending June 30, 2023  
Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-9, Line 7	Account 4000	\$ 9,190,529
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	(190,741)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 8,999,788</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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<b>ADJUSTED AFR FEDERAL REVENUES</b>		<b>\$ 8,999,788</b>
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 8,999,788

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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<b>ADJUSTED SEFA FEDERAL REVENUE:</b>		<b>\$ 8,999,788</b>
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<b>DIFFERENCE:</b>		<b>\$ -</b>
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Glenbard Township High School District No. 87  
19-022-0870-17  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	ALN Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+{F}+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)			
U.S. Department of Education Passed Through Illinois State Board of Education										
<b>TITLE I GRANTS TO LOCAL EDUCATION AGENCIES</b>										
Title I - Low Income PY 22	84.010	22-4300-00	531,858	330,763	772,619	-	90,002	-	862,621	1,016,105
Title I - Low Income PY 23	84.010	23-4300-00	-	556,781	-	-	776,691	-	106,238	900,051
<b>Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATION AGENCIES</b>			<b>531,858</b>	<b>887,544</b>	<b>772,619</b>	<b>-</b>	<b>866,693</b>	<b>-</b>	<b>106,238</b>	<b>1,916,156</b>
<b>ENGLISH LANGUAGE STATE ACQUISITION GRANTS</b>										
Title III - Lang. Inst. Prog. - Limited Eng. LIPLEP PY22	84.365	22-4909-00	26,635	18,141	35,807	-	8,969	-	44,776	75,207
Title III - Lang. Inst. Prog. - Limited Eng. LIPLEP PY23	84.365	23-4909-00	-	58,291	-	-	82,530	-	82,530	102,231
<b>Subtotal - 84.365 - ENGLISH LANGUAGE STATE ACQUISITION GRANTS</b>			<b>26,635</b>	<b>76,432</b>	<b>35,807</b>	<b>-</b>	<b>91,499</b>	<b>-</b>	<b>127,306</b>	<b>177,438</b>
<b>IMPROVING TEACHER QUALITY STATE GRANTS</b>										
Title II - Teacher Quality PY 22	84.367	22-4932-00	196,430	84,889	281,319	-	-	-	281,319	397,944
Title II - Teacher Quality PY 23	84.367	23-4932-00	-	189,623	-	-	241,839	-	241,839	334,268
<b>Subtotal - 84.367 - IMPROVING TEACHER QUALITY STATE GRANTS</b>			<b>196,430</b>	<b>274,512</b>	<b>281,319</b>	<b>-</b>	<b>241,839</b>	<b>-</b>	<b>523,158</b>	<b>732,212</b>
<b>STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM</b>										
Title IV-A Student Support & Academic Enrichment PY22	84.424	22-4400-00	15,941	5,528	21,469	-	-	-	21,469	35,986
Title IV-A Student Support & Academic Enrichment PY23	84.424	23-4400-00	-	13,923	-	-	23,548	-	23,548	59,077
<b>Subtotal - 84.424 - STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM</b>			<b>15,941</b>	<b>19,451</b>	<b>21,469</b>	<b>-</b>	<b>23,548</b>	<b>-</b>	<b>45,017</b>	<b>95,063</b>
<b>EDUCATION STABILIZATION FUND</b>										
COVID-19 - American Rescue Plan-Elementary and Secondary School Emergency Relief (ARP ESSER) - PY22 (M)	84.425U	22-4998-E3	839,160	4,288,371	1,179,647	-	4,180,682	-	5,360,329	6,515,710
<b>Subtotal - 84.425 - EDUCATION STABILIZATION FUND</b>			<b>839,160</b>	<b>4,288,371</b>	<b>1,179,647</b>	<b>-</b>	<b>4,180,682</b>	<b>-</b>	<b>5,360,329</b>	<b>6,515,710</b>

Glenbard Township High School District No. 87  
19-022-0870-17  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	ALN Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)			
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>										
<b>SPECIAL EDUCATION GRANTS TO STATES</b>										
Special Education - I.D.E.A - Flow Through PY22	84.027	22-4620-00	1,347,636	627,933	1,975,569	-	-	-	1,975,569	1,992,746
Special Education - I.D.E.A - Flow Through PY23	84.027	23-4620-00	-	1,221,467	-	-	1,723,212	-	1,723,212	1,768,811
COVID-19 - Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	84.027	22-4998-ID	-	-	-	-	397,940	-	397,940	398,306
<b>Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES</b>			<b>1,347,636</b>	<b>1,849,400</b>	<b>1,975,569</b>	<b>-</b>	<b>2,121,152</b>	<b>-</b>	<b>4,096,721</b>	<b>4,159,863</b>
<b>Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)</b>			<b>1,347,636</b>	<b>1,849,400</b>	<b>1,975,569</b>	<b>-</b>	<b>2,121,152</b>	<b>-</b>	<b>4,096,721</b>	<b>4,159,863</b>
<b>U.S. Department of Education Passed Through the DuPage Area Occupational Education System:</b>										
<b>CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES</b>										
V.E. - Perkins - Title III E - Tech Prep PY 22	84.048	22-4770-00	96,891	-	97,892	-	-	-	97,892	N/A
V.E. - Perkins - Title III E - Tech Prep PY 23	84.048	23-4770-00	-	107,694	-	-	107,694	-	107,694	N/A
<b>Subtotal - 84.048 - CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES</b>			<b>96,891</b>	<b>107,694</b>	<b>97,892</b>	<b>-</b>	<b>107,694</b>	<b>-</b>	<b>205,586</b>	<b>N/A</b>
<b>U.S. Department of Agriculture Passed Through the Illinois State Board of Education:</b>										
<b>PANDEMIC EBT ADMINISTRATIVE COSTS</b>										
COVID-19 - Nutrition PEBT Funding (ARP Nutrition)	10.649	21-4210-BT	3,063	-	3,063	-	-	-	3,063	N/A
COVID-19 - Nutrition PEBT Funding (ARP Nutrition)	10.649	22-4210-BT	-	3,135	-	-	3,135	-	3,135	N/A
<b>Subtotal - 10.649 - PANDEMIC EBT ADMINISTRATIVE COSTS</b>			<b>3,063</b>	<b>3,135</b>	<b>3,063</b>	<b>-</b>	<b>3,135</b>	<b>-</b>	<b>6,198</b>	
<b>CHILD NUTRITION CLUSTER</b>										
<b>NATIONAL SCHOOL LUNCH PROGRAM</b>										
National School Lunch Program PY 22 (M)	10.555	22-4210-00	1,530,992	190,881	1,530,992	-	190,881	-	1,721,873	N/A
National School Lunch Program PY 23 (M)	10.555	23-4210-00	-	708,742	-	-	708,742	-	708,742	N/A
COVID-19 - Emergency Operational Costs Reimbursement Programs (CRRSA) - National School Lunch Program - PY21 (M)	10.555	21-4210-SN	50,232	-	50,232	-	-	-	50,232	N/A
Non-Cash Food Commodities PY 22 (M)	10.555	22-4999-00	107,956	-	107,956	-	-	-	107,956	N/A
Non-Cash Food Commodities PY 23 (M)	10.555	23-4999-00	-	91,275	-	-	91,275	-	91,275	N/A
<b>Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM</b>			<b>1,689,180</b>	<b>990,898</b>	<b>1,689,180</b>	<b>-</b>	<b>990,898</b>	<b>-</b>	<b>2,680,078</b>	<b>N/A</b>

Glenbard Township High School District No. 87  
 19-022-0870-17  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	ALN Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)			
<b>SUMMER FOOD SERVICE PROGRAM FOR CHILDREN</b>										
Summer Food Service Program PY21 (M)	10.559	21-4225-00	36,871	-	36,871	-	-	-	36,871	N/A
Subtotal - 10.559 - Summer Food Service Program			36,871	-	36,871	-	-	-	36,871	N/A
<b>SCHOOL BREAKFAST PROGRAM</b>										
School Breakfast Program PY 22 (M)	10.553	22-4220-00	250,347	13,731	250,347	-	13,731	-	264,078	N/A
School Breakfast Program PY 23 (M)	10.553	23-4220-00	-	68,800	-	-	68,800	-	68,800	N/A
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			250,347	82,531	250,347	-	82,531	-	332,878	N/A
<b>U.S. Department of Defense Through the Illinois State Board of Education</b>										
Fresh Fruits and Vegetables - PY 22 (M)	10.555	22-4999-00	41,995	-	41,995	-	-	-	41,995	N/A
Fresh Fruits and Vegetables - PY 23 (M)	10.555	23-4999-00	-	38,208	-	-	38,208	-	38,208	N/A
Subtotal - 10.555 - FRESH FRUITS AND VEGETABLES			41,995	38,208	41,995	-	38,208	-	80,203	N/A
<b>Subtotal Child Nutrition Cluster</b>			<b>2,018,393</b>	<b>1,111,637</b>	<b>2,018,393</b>	<b>-</b>	<b>1,111,637</b>	<b>-</b>	<b>3,130,030</b>	<b>N/A</b>
<b>STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION</b>										
COVID-19 - Nutrition Supply Chain Assistance (ARP Nutrition)	10.560	22-4210-SC	-	146,067	-	-	146,067	-	146,067	N/A
Subtotal - 10.560 - State Administrative Expenses for Child Nutrition			-	146,067	-	-	146,067	-	146,067	N/A
<b>U.S. Department of Health and Human Services Passed Through the Illinois Department of Healthcare and Family Services:</b>										
<b>MEDICAID CLUSTER</b>										
<b>MEDICAL ASSISTANCE PROGRAM</b>										
Medicaid Administrative Outreach PY 22	93.778	22-4991-00	72,203	-	72,203	-	-	-	72,203	N/A
Medicaid Administrative Outreach PY 23	93.778	23-4991-00	-	235,545	-	-	235,545	-	235,545	N/A
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			72,203	235,545	72,203	-	235,545	-	307,748	N/A
<b>Subtotal Medicaid Cluster</b>			<b>72,203</b>	<b>235,545</b>	<b>72,203</b>	<b>-</b>	<b>235,545</b>	<b>-</b>	<b>307,748</b>	<b>N/A</b>
<b>TOTAL FEDERAL FUNDS</b>			<b>5,148,210</b>	<b>8,999,788</b>	<b>6,457,981</b>	<b>-</b>	<b>9,129,491</b>	<b>106,238</b>	<b>15,693,710</b>	<b>13,596,442</b>

Glenbard Township High School District No. 87  
 19-022-0870-17  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	ALN Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)			

\* (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.

<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 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>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.



**GLENBARD TOWNSHIP HIGH SCHOOL DISTRICT NO.87**  
**19-022-0870-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2023**

**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, Disclaimer<sup>7</sup>)

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

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

AL NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.425	Education Stabilization Fund	4,180,682
10.555/10.553	Child Nutrition Cluster	1,111,637
<b>Total Amount Tested as Major</b>		<b>\$5,292,319</b>

Total Federal Expenditures for 7/1/22 - 6/30/2023 \$9,129,491

% tested as Major 57.97%

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

Auditee qualified as low-risk auditee?        YES        **X** NO

<sup>7</sup> 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."

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

<sup>9</sup> When the AL 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.

GLENBARD TOWNSHIP HIGH SCHOOL DISTRICT NO.87  
19-022-0870-17  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:<sup>11</sup>                      2023 - N/A                      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 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.).

<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 §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, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup>                    2023 - N/A                    2. THIS FINDING IS:                     New                     Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_                    5. AL 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>

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).

<sup>17</sup> See footnote 12.

<sup>18</sup> 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 FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2023**

Finding Number

Condition

Current Status<sup>20</sup>

NONE

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

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<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.