ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET) DISTRICT/JOINT AGREEMENT Year Ending June 30, 2017

DISTRICT/JOINT AGREEMENT NAME RCDT NUMBER School Association for Special Edu 19-022-8030-60	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBE 066-003910	R
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)	NAME AND ADDRESS OF AUDIT FIRM Klein Hall CPAs 3957 75th Street	
ADDRESS OF AUDITED ENTITY	Aurora IL 60504	
(Street and/or P.O. Box, City, State, Zip Code)		
	E-MAIL ADDRES: sduenser@kleinhallcpa.com	า
2900 Ogden Avenue	NAME OF AUDIT SUPERVISOR	Physical deals and an opposite supply and a second of the
Lisle, Illinois 60532	Scott Duenser	
	CPA FIRM TELEPHONE NUMBER FAX NUMBE 630-898-5578 630-225-5	•

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))
And the state of t	Corrective Action Plan (Title 2 CFR §200.511 (c))
THE FOLLOW	ING 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

IF THE PAPER COPY OF THE AFR IS <u>NOT</u> THE SAME AS THE ELECTRONIC VERSION, PLEASE NOTIFY LESLIE CLAY AT LCLAY@ISBE.NET.

School Association for Special Education in DuPage County 19-022-8030-60 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2017

	-	Complete contracts of the state	-	The factor and the fa	Receipts/Revenues	evenues	Expe	Expenditures/Disbursements	ments			
Federal Grantor Subrecipients Program or Cluster Title	Major (M	Pass-Through Grantor	CFDA Number (A)	(1st 8 digits) or Contract #	Year 7/1/15 to 6/30/16 (C)	Year 7/1/16 to 6/30/17 (D)	Year 7/1/15 to 6/30/16	Year - 7/1/16 to 6/30/17 /F)	Year 7/1/16-6/30/17 Pass-Through to	Obligations/ Encumb.	Final Status (E)+(F)+(G)	Budget
								À	canicolpients	0	(II)	8
United States Department of Agriculture	diller in hummann	mada kara anjimba bag			The distribution of the second	TOTAL THE CONTRACT OF THE CONT	The state of the s	THE PROPERTY CONTRACTOR OF THE PROPERTY OF THE		TO THE PROPERTY PROPERTY AND THE PROPERTY OF T	AND AND CONTRACTOR OF STREET, CONTRACTOR OF	Control of the last of the las
National School Lunch Program		Illinois State Board of Education	10.555	16-4210-00	63.934	11.100	63.934	11 100	STATE OF THE PROPERTY OF THE P	Commission of the Commission o	75.034	MVA
National School Lunch Program		Illinois State Board of Education	10.555	17-4210-00	TITLE TO THE TAXABLE CONTROL OF TAXAB	58.587		58 587	THE STREET, ST	A CONTRACTOR OF THE PROPERTY O	10,001	N/A
School Breakfast Program	-	Illinois State Board of Education	10.553	16-4220-00	28 569	13 590	28 460	12 50	AND THE PARTY OF T	The state of the s	700,00	N/A
School Breakfast Program		Illinois State Board of Education	10.553	17-4220-00	00000	31 170	COCON TOWNS TO THE PARTY OF THE	0,020		-	42,089	V.A
Special Milk Program		Illinois State Board of Education	10.556	16-4215-00	The state of the s		AND THE PETER STEEL STEE	en entre de la companya de la compan	AND THE RESIDENCE OF THE PARTY	to the state of th	THIRTTOCK CONTROL OF THE PARTY	N/A
Special Milk Program		Illinois State Board of Education	10.556	17-4215-00	THE THE PROPERTY OF THE PROPER	Total Control of Contr	Annual Conference Conference and the Conference and	the state of the s	THE STATE OF THE S	And the second support of the second support of the second support sup		N/N
Child and Adult Care		Illinois State Board of Education	10.558	16-4226-00	***************************************	AND THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PE	And the second control of the second control	6	MAC VANDOMA MAC	Withten a colonidate on someonia	The state of the s	NVA
Child and Adult Care	BC 42/4 B144 C164	Illinois State Board of Education	10.558	17-4226-00	the contraction of the first of the contraction of	And the second s	A	TO THE THE REAL PROPERTY OF THE PROPERTY OF TH	CHARLES AND A SECTION OF SECTION	And the state of t	and constraints and the state of the state o	N/A
Commodities		Illinois State Board of Education	10.555	16-4999-00	10.012	The state of the s	10.012	THE TREATMENT OF THE PROPERTY OF A CONTROL OF	· · · · · · · · · · · · · · · · · · ·	ANCO WOMEN WILL BARRIAN MAIN AND ANCO ANCO AND ANCO ANCO AND ANCO ANCO ANCO ANCO ANCO ANCO ANCO ANCO	10.013	VIV
Commodities	-	Illinois State Board of Education	10.555	17-4999-00	//www.	-	The second secon	Control of Street, Str		a this statement and and the sales	210,010	N/A
Fresh Fruits and Vegetables (DoD)	-	Illinois State Board of Education	10.582	16-4240-00	the control of the co	And the statement of th		THE PERSON OF TH	The state of the s	THE TRANSPORT OF THE PROPERTY	an and was many with fives in the collection of	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	17-4240-00	The second secon	THE PARTY OF PROPERTY OF THE PARTY OF THE PA	And the state of t	and term de processor processors processors processors de constitución de cons			Party Commence of the Commence	N/A
Total United States Department of Agriculture		es et alle des estates de la company de la c			102,515	114,377	102,515	83,207	I I	,	185,722	
Total Child Nutrition Cluster				**************************************	102,515	114,377	102,515	83,207	1	161	185.722	
Special Education (IDEA) Cluster		P. CHARLES MERCHANISM MERCHANISM CONTRACTOR ACCRECATION ACCRECATION CONTRACTOR ACCRECATION ACCRECATION ACCRECATION ACCRECATION ACCRECATION ACCRECATION ACCRECATION ACCRECATION ACCRECAT	The second control of				The state of the s	ilir a a a a a a a a a a a a a a a a a a a	Application of the state of the		The second secon	V 100-000-000-000-000-000-000-000-000-000
Department of Education							e e de la companya d		gings Agestion			
AMBAN, LAN I	(W	Illinois State Board of Education	84.027	16-4620-00	9,829,251		9,829,251			The second of the second secon	9.829.251	10.598.861
IDEA - Flow Through	(W)	Minois State Board of Education	84.027	17-4620-00		9,717,866	VALVANT DEL SENTENCE DE L'ANTINO DE L'ANTI	9,717,866	9,017,283	a. La Managa	9,717,866	10.585.700
IDEA - Flow Through Discretionary	Œ	Illinois State Board of Education	84.027	16-4630-02	108,767		108.767			A confirm the design of the second of the se	108 767	115,000
	Ê	Illinois State Board of Education	84.027	17-4630-02		82,638	Workshop And Statement Constitution of the Con	80,232	The second secon		80 232	115,000
IDEA - Flow Through Discretionary	Œ)	Illinois State Board of Education	84.027	16-4630-IS	3,990,912	566,299	3,990,912	566,299	***************************************	-	4 557 211	8 500 000
IDEA - Flow Through Discretionary	Œ	Illinois State Board of Education	84.027	17-4630-1S	The state of the s	2,582,984	POPPER VICE AND	2.490.820	The control of the co	a de canada da canada i no canada canada canada (a de conocido de canada canada canada canada canada canada ca	0.2400 820	5 100 000
IDEA - Room & Board		Illinois State Board of Education	84.027	16-4625-00	A commoditie	The state of the s	THE RESERVE THE PROPERTY OF TH				0.0000000000000000000000000000000000000	A/A
IDEA - Room & Board		Illinois State Board of Education	84.027	17-4625-00	Policy of the Management Country of the Country of	, , , , , , , , , , , , , , , , , , , ,		ART SQUARE PROPERTY OF A STATE OF THE STATE	AND THE PROPERTY AND TH	The second secon	and the same of th	N/A

School Association for Special Education in DuPage County 19-022-8030-60 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2017

		And the construction was supply and supplying the supplyin	-	Construction of the constr	Receipts/Revenues	venues	Expe	Expenditures/Disbursements	nents	A CONTRACTOR OF THE PROPERTY O	***************************************	
Federal Grantor Subrecipients	Major	Pas	CFDA	ISBE Project # (1st 8 digits) or Contract #	Year 7/1/15 to 6/30/16	Year 7/1/16 to 6/30/17	Year 7/1/15 to 6/30/16	Year 7/1/16 to 6/30/17	Year 7/1/16-6/30/17 Pass-Through to	Obligations/ Encumb.	Final Status (E)+(F)+(G)	-)
Program or Cluster Title	Ē		€	(B)	(0)	<u>(</u>	(E)	(F)	Subrecipients	(0)	() (E)	
IDEA - Flow Through Pre-School	Œ	Illinois State Board of Education	84.173	16-4600-00	409,073	,	409.073				ANG 072	446 747
IDEA - Flow Through Pre-School	8	Illinois State Board of Education	84.173	17-4600-00		308 612	The man with the last triple and	308 E11	245 723	The second distribution of the second	610,00F	/+1'C++
IDEA - Flow Through Pre-School Discretionary	8	Illinois State Board of Education	84.173	16-4605-00	266.250	The state of the s	266 250		247,542	Marie Anna Caraca and	010,000	384,303
IDEA - Flow Through Pre-School Discretionary	Œ	dinois State Board of Education	84.173	17-4605-00	THE PROPERTY OF THE PROPERTY O	200.131		197 436	Constitution of the state of th	And the second s	0CZ,0UZ	200,000
Total Department of Education		THE REPUBLICATION AND THE SECOND SECO	100 V 100 100 100 100 100 100 100 100 10	The order provinces will be design the constitution of	14,604,253	13,458,530	14,604,253	13.361.264	9.263.016	1	77 965 517	non'enc
Total Special Education (IDEA) Cluster					14,604,253	13,458,530	14,604,253	13,361,264	9.263.016	1	27 965 517	And a second money by the second and second and second
Other Programs				***************************************		\$	The second secon	and the same of th		A TOTAL DESIGNATION OF THE PARTY OF THE PART	10,000,13	parent all and a state of the s
Department of Education	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			ALL THE PARTY OF T	Accessors (Transfer STATES) (PROPER ANNUAL A	The state of the s				THE THE PARTY OF T	- The second of	Managaman Alamana Alam
Title I - Low Income		Illinois State Board of Education	84.010	16-4300-00	THE THE PRODUCTION OF AN ADOM. Non-woodstagen and a	***	THE RESIDENCE OF THE PARTY OF T	ermona pro pronto de proposa apparone francesso de proposa de prop	Proposition of the contract of the state of	THE OWNER OF THE PROPERTY OF T		printing and the second
Title I - Low Income		Illinois State Board of Education	84.010	17-4300-00		***************************************	Market and Annie recommended and an annie an annie and an annie and an annie an annie and an annie and an ann	-	**			The same deal and a company page of
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	16-4306-00		-	And the property of the proper	Managaman a respective and a respective	CONTRACTOR OF THE PROPERTY OF	Date and the party of the party	Address of the control of the contro	Similate happen page on cappanguage page (1) and the state of the stat
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	17-4306-00	THE PERSON NAMED IN COLUMN TO PERSON NAMED I		-	essential and a series of the control of the contro	OMAGNICANA ANAMANIA (PANA) PROPERTY PROPERTY OF THE PROPERTY O	The state of the s	· Contractive Cont	
Title II - Teacher Quality		Illinois State Board of Education	84.367	16-4932-00				WASHINGTON TO THE PARTY OF THE		W. delicensesses symptote	NA PROFESION IN THE PROPERTY AND INCLUDING	seasonalisticas continuous or or
Title II - Teacher Quality		Illinois State Board of Education	84.367	17-4932-00	A DESCRIPTION OF THE PROPERTY	The second secon	Con Constitution of the Co	Palatabak um usassassassas 17,57 (17,57 pp. pp. pp. pp. pp. pp. pp. pp. pp. pp	- PETETTATA EN TOUR CONTRACTOR A LINEAR ENGINE FACTOR A CONTRACTOR AS A CONTRA			PRANTICAL MARTINE PROPERTY OF THE PROPERTY OF
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	16-4909-00	The second secon	We depth freezontum conscious participa applications and	-		Property Control of the Control of t	Madded for the Address of the second particular particu	e en la companya de companya d	
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	17-4909-00	Action to the control of the control	-	-	And the state of t	THE PARTY AND ADDRESS OF THE PARTY OF THE PA	***	THE PROPERTY AND ADDRESS AND A	
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	16-4905-00	CONTRACTOR STATE S	And the second s	The state of the s	Palacia and and and and and and and and and an	Martin Carlotte Carlo		AND	Mary sign squares and the same and same same same same same same same same
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	17-4905-00			P Transfers stress. Ann. Ang. Ang. Ang. Ang. Ang. Ang. Ang		Processor Constitution of the Constitution of	A THE PARTY OF THE		
Title IV - 21st Century		Illinois State Board of Education	84.287	16-4421-00	a vota Manadapanapana safa sa, satat saganapan nanga	****			announce services services and the services are the services and the services are the services are the services and the services are the servi	The same of the afficient of the same of t	TOTAL IN THE STATE OF THE STATE	and the control of th
Title IV - 21st Century		Illinois State Board of Education	84.287	17-4421-00	Professional Control of the Control	The statement of the st	THE STATE OF THE S	The state of the s	·	Contains and the same of the s	TATAN BENJAMBAN MANAGAN MANAGA	CENTER OF THE PROPERTY OF THE
Special Education Technical Assistance		University of Oregon	84.326	224440F	368,561	energy property processes and the second	368,561			The state of the s	368,561	460.000
Special Education Technical Assistance		University of Oregon	84.326	224440F	d cannon opposed with the land of the land	515,497	the second control of	515,497			515,497	520,000
Education Research Project Grant		University of Vermont	84.305	SUB51802	247,168	9	241,656	5,512			247,168	283,461
Education Research Project Grant		University of Vermont	84.305	SUB51802		295,580		295.709			295 709	321 A38
Preschool Expansion		Illinois State Board of Education	84.419	16-4902-00	96,485		96,485	Andread Communication of the C			96.485	98 441
Preschool Expansion		Illinois State Board of Education	84.419	17-4902-00		140,589		130,270	AND THE SECOND PROPERTY OF THE PROPERTY OF THE SECOND PROPERTY OF TH	43.407	173 677	173 677
					TOTAL DESCRIPTION OF THE PROPERTY OF THE PROPE	MERCALINA SERVICE AND SERVICE STORY OF THE SERVICE STORY OF THE SERVICE SERVIC	Contraction of the party of the	and determined to particular transfer of the property of the second seco		The state of the s	17171	7 10,011

School Association for Special Education in DuPage County 19-022-8030-60 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2017

		And the state of t			Receipts/Revenues	evenues	Expe	Expenditures/Disbursements	ments	The same of the sa	and additional property and additional and the second section of the	
Federal Grantor Subrecipients	Major	Pass-Through	CFDA	ISBE Project # (1st 8 digits) or Contract #	Year 7/1/15 to 6/30/16	Year 7/1/16 to 6/30/17	Year 7/1/15 to 6/30/16	Year 7/1/16 to 6/30/17	Year 7/1/16-6/30/17 Pass-Through to	Obligations/	Final Status	1
Program or Cluster Title	(W)	Grantor	(Y	(B)	(c)	(0)	(E)	(F)	Subrecipients	(G)	(E)*(F)*(G) (H)	nager (I)
DORS STEP		Illinois Department of Human Services	84 126	46C11D03216	15,000		200					
		Illinois Department of	23		0000		000,00				15,000	15,000
DOKS SIEP		Human Services	84.126	48CUD00189	75,000	75,000	75,000	75,000			150,000	75,000
DORS STEP		Illinots Department of Human Services	84.126	46CUD00190	185,544	185,544	185,544	185,544			371,088	185,544
Total Department of Education				TO THE PROPERTY OF THE PROPERT	987,758	1,212,210	982,246	1,207,532		43,407	2,233,185	
Department of Justice							113000000000000000000000000000000000000		a maribua hasilhad			
Criminal Justice Project Grant		University of South Carolina	16.560	16-3071	12,985	43,762	12,985	43.762	The same of the sa	THE STREET, SANS	777 95	58 680
Criminal Justice Project Grant		University of South Carolina	16.560	16-3076	e primer para internación	33,084		33,084		us "makee	33,084	63,157
Total Department of Justice		Mark and a		No option	12,985	76,846	12,985	76,846	ı		89,831	
Department of Health and Human Services					I LUBANIAN							in over venumententation van vage tau
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	16-4991-00	278.653	E .	278 653	damenta da la composição de la composiçã		ANTIGOREN TO THE	978 853	VIV
Medical Assistance Program	The state of the s	Illinois Department of Healthcare and Family Services	93.778	17-4991-00	All designation and a second value of the seco	228.318	and the second s	228.318	The state of the s	And a first strange of the strange o	200,012 Alx 900	N/A
Developmental Disabilities		Illinois Council on Developmental Disabilities	93.630	16-1094	30,831	TO THE CHARLES AND THE CHARLES	30,831	than thirty transformation to the standard	AND THE PARTY OF T		30.831	158.475
Developmental Disabilities		Illinois Council on Developmental Disabilities	93.630	17-1094		60.559	COMMANDAL SET TO THE PROPERTY COMMANDAL SET THE	60 559		ORDER DE LA CALLANT CANTANT ANTONIO MANIGONA PARTO DE LA CALLANT CANTANT CAN	AN 550	158 475
Illinois Awareness	The state of the s	Illinois State Board of Education	93.243	16-4999-AW	131,124	88.200	131.124	88.200	The state of the s		219 324	268 000
Illinois Awareness		Illinois State Board of Education	93.243	17-4999-AW	THE STATE OF THE S	162,509	To commence of majority and the process of the proc	147,092	ANNA ANT IN FORMATION AND THE STATE OF THE S		147,092	268,000
Total Department of Health and Human Services				-	440,608	539,586	440,608	524,169			964,777	ACTIVITY ACTIVITY OF THE ACTIV
Total Other Programs			principal and pr	ALL DE LA COLOR DE	1,441,351	1,828,642	1,435,839	1,808,547	1	43,407	3,287,793	
TOTAL FEDERAL AWARDS		- Transition Market Production	And other property of the Parish	The same of the sa	16,148,119	15,401,549	16,142,607	15,253,018	9,263,016	43,407	31,439,032	

(M) Program was audited as a major program as defined by §200.518. The accompanying notes are an integral part of this schedule

School Association for Special Education in DuPage County 19-022-8030-60

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2017

Note 1: Basis of Presentation⁵

Note 2: Indirect Facilities & Administration costs⁶

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the School Association for Special Education in DuPage County and is presented on the modified accrual 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.

Auditee elected to use 10% de minimis cost rate?		YES	X
Note 3: Subrecipients Of the federal expenditures presented in the schedule, SASED provided fe	ederal awards to sub	recipients as follows:	
	Federal	Amount Provi	
Program Title/Subrecipient Name	CFDA Number	Subrecipi	ent
See note 8	TOTAL PARTIES		
	and different statements		
	Parales and display		
Amenina de la proposición de la composición del composición de la composición de la composición del composición de la composición de la composición del composición de			
	Live and Company a		
	The state of the s		
	The state of the s		
	NO CONTRACTOR ASSESSMENT		
	-		
	Annual Control of the		
Note 4: Non-Cash Assistance			
The following amounts were expended in the form of non-cash assistance be expenditures of Federal Awards:	by SASED and shou	ld be included in the S	Schedule of
·	***		
NON-CASH COMMODITIES (CFDA 10.555)**: OTHER NON-CASH ASSISTANCE	\$0 \$0	Total Non-Cash	\$0
OTHER NON-CASH ASSISTANCE	Ψ0	Total Non-Cash	40
lote 5: Other Information			
nsurance coverage in effect paid with Federal funds during the fiscal year:			
Property	\$0		
Auto	\$0		
General Liability	\$0		
Workers Compensation	\$0		
oans/Loan Guarantees Outstanding at June 30:	\$0		
oans/Loan Guarantees Outstanding at June 30: District had Federal grants requiring matching expenditures	\$0 No (Yes/No)		

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)

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2017

NOTE 6 - OVERSIGHT AGENCY

SASED's federal oversight agency is the U.S. Department of Education.

NOTE 7 - FEDERAL EXPENDITURES

The Schedule of Expenditures of Federal Awards reflects federal expenditures for all individual grants that were active during the fiscal year.

NOTE 8 - SUBRECIPIENTS

Of the federal expenditures presented in the schedule, SASED provides federal awards to subrecipients as follows:

PROGRAM TITLE/SUBRECIPIENT NAME	FEDERAL CFDA NUMBER	AMOUNT PROVIDED TO SUBRECIPIENTS
I.D.E.A. Preschool:	84.173A	
Keeneyville School Dist. 20		\$ 12,804
Benjamin School Dist. 25		6,600
West Chicago School Dist. 33		38,006
Winfield School Dist. 34		2,014
Villa Park Elementary Dist. 45		31,541
Salt Creek Dist. 48		5,173
Downers Grove Grade School Dist. 58		35,191
Maercker School School Dist. 60		9,560
Cass School Dist. 63		4,755
Center Cass School Dist. 66		7,469
Woodridge School Dist. 68		29,113
Community Cons. School Dist. 180		8,473
Westmont C.U.S.D. 201		19,030
Lisle C.U.S.D. 202		13,205
Elmhurst Unit School Dist. 205	<u> </u>	22,799
TOTAL	_	\$ 245,733

PROGRAM TITLE/SUBRECIPIENT NAME	FEDERAL CFDA NUMBER	AMOUNT PROVIDED TO SUBRECIPIENTS
I.D.E.A. Flow Through:	84.027A	
Keeneyville School Dist. 20		\$ 323,866
Benjamin School Dist. 25		126,686
West Chicago School Dist. 33		850,671
Winfield School Dist. 34		75,577
Villa Park Elementary Dist. 45		755,361
Salt Creek Dist. 48		173,000
Downers Grove Grade School Dist. 58		1,045,937
Maercker School School Dist. 60		244,211
Cass School Dist. 63		140,085
Center Cass School Dist. 66		196,867
Woodridge School Dist. 68		614,290
DuPage High School Dist. 88		815,436
Community High School Dist. 94		447,753
Community High School Dist. 99		840,311
Community Cons. School Dist. 180		145,451
Westmont C.U.S.D. 201		288,648
Lisle C.U.S.D. 202		484,759
Elmhurst Unit School Dist. 205	_	1,448,374
TOTAL	=	\$ 9,017,283

School Association for Special Education in DuPage County 19-022-8030-60

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2017

SECTION I - SUMMARY OF A	UDITOR'S RESULTS	
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Unmodified	t std app.	
(Unmodified, Qualified, Adverse, Dis	claimer)	
ICIAL REPORTING:		
	YES	X None Reported
that are not considered to		
•	YES	X None Reported
ncial statements noted?	YES	X_NO
R PROGRAMS:	\/F0	V Nove Broaded
	YES	X None Reported
hat are not considered to		
	YES	X None Reported
npliance for major programs:	U	nmodified
	(Unmodified, Qua	lified, Adverse, Disclaimer ⁷)
required to be reported in		
aquilla to be reported in	YES	X NO
		NATIONAL PROPERTY OF THE PROPE
RAMS:8		·
RAMS: ⁸ NAME OF FEDERAL PROGR	AM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
	AM or CLUSTER ¹⁰	
NAME OF FEDERAL PROGR	AM or CLUSTER ¹⁰	
NAME OF FEDERAL PROGR	AM or CLUSTER ¹⁰	
NAME OF FEDERAL PROGR	AM or CLUSTER ¹⁰	
NAME OF FEDERAL PROGR	AM or CLUSTER ¹⁰	
NAME OF FEDERAL PROGR		AMOUNT OF FEDERAL PROGRAM 13,361,264 \$13,361,264
NAME OF FEDERAL PROGR Special Education (IDEA) Cluster		13,361,264
NAME OF FEDERAL PROGR Special Education (IDEA) Cluster Total Amount Tested	as Major	13,361,264
NAME OF FEDERAL PROGR Special Education (IDEA) Cluster Total Amount Tested	as Major \$15,253,018	13,361,264 \$13,361,264
F	(Unmodified, Qualified, Adverse, Dis ICIAL REPORTING: that are not considered to ncial statements noted?	(Unmodified, Qualified, Adverse, Disclaimer) ICIAL REPORTING: YES that are not considered to YES ncial statements noted? R PROGRAMS: YES that are not considered to YES (Unmodified, Qualified, Qualified, Qualified to be reported in

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.

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

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.

School Association for Special Education in DuPage County 19-022-8030-60

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2017

	SECT	TON II - FINANCIAL STA	TEMENT FINDINGS	
1. FINDING NUMBER: ¹¹	2017- None	2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?
3. Criteria or specific require	ment	And the second	saudo: Academic Acade	
4. Condition				
5. Context ¹²	bito.	SANA HARA ATTERNISHMEN	A DATA BANK TO THE	THE STATE ST
. Effect	T - T y my gair many gauge gauge gauge si aire she she she ya a di ya a da ka da		and quantity and international property and an extension of the contraction of the contra	
	VONDAMENTAL COLUMN TO THE COLU			
Cause				
Recommendation				
. Management's response ¹³				
or ISBE Review		Resolution Criteria Code N	umber	
nitials:	Carlotte and the second	Disposition of Questioned		

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 2017 would be assigned a reference number of 2017-001, 2017-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

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.

School Association for Special Education in DuPage County 19-022-8030-60 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2017

	SECTION III - FE	DERAL AWARD FINDIN	GS AND QUESTION	ED COSTS
1. FINDING NUMBER:14	2017- None	2. THIS FINDING IS:	New	Repeat from Prior year? Year originally reported?
3. Federal Program Name an	nd Year:		akainen en mai akainen Maramen en periodo (h. 1944). Eritti kaja, surrigio (h. 1964) en periodo (h. 1964). Eri Eritti kaja eritti kaja eritti kaja kaja eritti kaja eritti kaja eritti kaja eritti kaja eritti kaja eritti kaj	
4. Project No.:	Subsequents Annies confinences		5. CFDA No),;
6. Passed Through: 7. Federal Agency:	equilibrium participate and in construction of the construction of			
8. Criteria or specific require	ment (including statu	utory, regulatory, or other o	citation)	
9. Condition ¹⁵				
10. Questioned Costs ¹⁶		nakatat a kitati vales ana ana ana ana ana ana ana ana ana an		
11. Context ¹⁷			ingangan sagar "majan ku kini dalah sagatan Anggangan mada madan sahasi ku Arbahan	
12. Effect	T THE CONTROL OF A MERCANISM AND A STATE OF THE CONTROL OF THE CON			
13. Cause	MOTORITY (Marie Communication) and Auditoria and the Communication School Advisor (Communication	ngananan mitanyah ya ja kaisa in Angah Mandada atau ni Albanya Milife dha atau hina di	nua avinti ikun tifudharan dinikka — a intel — et evi	
14. Recommendation				
15. Management's response ¹				
For ISBE Review				
Date: Initials:		Resolution Criteria Code I Disposition of Questioned		

See footnote 11.

Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

Identify questioned costs as required by §200.516 (a)(3 - 4).

^{1/} See footnote 12.

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

School Association for Special Education in DuPage County 19-022-8030-60

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹ Year Ending June 30, 2017

[If there are no prior year audit findings, please submit schedule and indicate NONE]

Finding Number

Condition

Current Status²⁰

None

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.

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

School Association for Special Education in DuPage County 19-022-8030-60

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹ Year Ending June 30, 2017

Corrective Action Plan	
Finding No.: 2017	7
Condition:	
Plan:	
idir.	
Anticipated Date of Com	pletion:
lame of Contact Person	: [Name and Title of person responsible for implementation]
/lanagement Response:	[If applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believe that corrective action is unnecessary.]

Must address each audit finding - §200.511 (c)



3957 75th Street, Aurora, IL 60504 Phone 630.898.5578 | Fax 630.225.5128 KleinHallcpa.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Control School Association for Special Education in DuPage County Lisle, Illinois

Report on Compliance for Each Major Federal Program

We have audited the School Association for Special Education in DuPage County'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 the School Association for Special Education in DuPage County's major federal programs for the year ended June 30, 2017. School Association for Special Education in DuPage County's major federal programs are identified in the summary of auditor's 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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School Association for Special Education in DuPage County'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 School Association for Special Education in DuPage County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Association for Special Education in DuPage County's compliance.

Opinion on Each Major Federal Program

In our opinion, the School Association for Special Education in DuPage County 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, 2017.

Report on Internal Control over Compliance

Management of the School Association for Special Education in DuPage County 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 the School Association for Special Education in DuPage County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to

determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 the School Association for Special Education in DuPage County'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 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.

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the School Association for Special Education in DuPage County as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the School Association for Special Education in DuPage County's basic financial statements. We issued our report thereon dated November 20, 2017, 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.

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.

Klein Hall CPAs Aurora, Illinois

November 21, 2017

Klain Hall CPAS