

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

DISTRICT/JOINT AGREEMENT NAME School Association for Special Education	RCDT NUMBER 19-022-8030-60	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004023	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Wipfli LLP 3957 75th Street Aurora	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 2900 Ogden Avenue Lisle 60532		E-MAIL ADDRESS: scott.duenser@wipfli.com	
		NAME OF AUDIT SUPERVISOR Scott Duenser	
		CPA FIRM TELEPHONE NUMBER 630-898-5578	FAX NUMBER 630-225-5128

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 ISBE (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 on LEA letterhead (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

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, 2019. 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, 2019.

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, 2019, 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, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

Wipfli LLP

Wipfli LLP
Aurora, Illinois
November 20, 2019

*Independent Auditor's 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*

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

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, 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, 2019, and the related notes to the financial statements, which collectively comprise the School Association for Special Education in DuPage County's basic financial statements, and have issued our report thereon dated November 20, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School Association for Special Education in DuPage County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Association for Special Education in DuPage County's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Association for Special Education in DuPage County'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 may exist that have not been identified.

Compliance and Other Matters

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

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.

Wipfli LLP

Wipfli LLP
Aurora, Illinois
November 20, 2019

School Association for Special Education in DuPage County

19-022-8030-60

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. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 29) on Line 11. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
- ☐ 7. 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 year;
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>
☐ * **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>
☐ * 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.

School Association for Special Education in DuPage County

19-022-8030-60

SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

- ☐ 24. Basis of Accounting
- ☐ 25. Name of Entity
- ☐ 26. Type of Financial Statements
- ☐ 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

- ☐ 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.
- ☐ 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- ☐ 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- ☐ 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).
- ☐ 36. Questioned Costs have been calculated where there are questioned costs.
- ☐ 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- ☐ 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
- ☐ 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

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

**RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2019
Annual Financial Report to Schedule of Expenditures of Federal Awards**

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	4,202,850
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		10,174,124
Value of Commodities			
Indirect Cost Info 29, Line 11			11,465
Less: Medicaid Fee-for-Service Program			
Revenues 9-14, Line 264	Account 4992		(968,885)
AFR TOTAL FEDERAL REVENUES:		\$	13,419,554

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:Reason for Adjustment:

Medicaid 4% Admin Fee	\$	10,049
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ADJUSTED AFR FEDERAL REVENUES	\$	13,429,603
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Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	\$	13,429,603
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Adjustments to SEFA Federal Revenues:Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE: \$ 13,429,603

DIFFERENCE: \$ -

School Association for Special Education in DuPage County
19-022-8030-60
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/17 to 6/30/18 (C)	Year 7/1/18 to 6/30/19 (D)	Year 7/1/17 to 6/30/18 (E)	Year 7/1/18 to 6/30/19 (F)	Year 7/1/18-6/30/19 Pass-Through to Subrecipients				
Child Nutrition Cluster													
United States Department of Agriculture													
National School Lunch Program		Illinois State Board of Education	10.555	18-4210-00	65,962	12,550	-	78,512				78,512	N/A
National School Lunch Program		Illinois State Board of Education	10.555	19-4210-00		77,094		77,094				77,094	N/A
School Breakfast Program		Illinois State Board of Education	10.553	18-4220-00	32,239	5,457	-	37,696				37,696	N/A
School Breakfast Program		Illinois State Board of Education	10.553	19-4220-00		36,674		36,674				36,674	N/A
Special Milk Program		Illinois State Board of Education	10.556	18-4215-00		-		-				-	N/A
Special Milk Program		Illinois State Board of Education	10.556	19-4215-00		-		-				-	N/A
Child and Adult Care		Illinois State Board of Education	10.558	18-4226-00		-		-				-	N/A
Child and Adult Care		Illinois State Board of Education	10.558	19-4226-00		-		-				-	N/A
Commodities		Illinois State Board of Education	10.555	18-4699-00	10,976	-	10,976	-				10,976	N/A
Commodities		Illinois State Board of Education	10.555	19-4699-00		11,465		11,465				11,465	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	18-4240-00		-		-				-	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	19-4240-00		-		-				-	N/A
Total United States Department of Agriculture					109,177	143,240	10,976	241,441	-			252,417	
Total Child Nutrition Cluster					109,177	143,240	10,976	241,441	-			252,417	
Special Education (IDEA) Cluster													
Department of Education													
IDEA - Flow Through	(M)	Illinois State Board of Education	84.027	18-4620-00	10,535,802	-	7,861,514	2,674,288				10,535,802	11,691,493
IDEA - Flow Through	(M)	Illinois State Board of Education	84.027	19-4620-00		10,945,974		10,954,974	9,884,018			10,954,974	11,723,844
IDEA - Flow Through Discretionary	(M)	Illinois State Board of Education	84.027	18-4630-SP	-	-	-	-				-	115,000
IDEA - Flow Through Discretionary	(M)	Illinois State Board of Education	84.027	19-4630-SP		-		-				-	-
IDEA - Flow Through Discretionary	(M)	Illinois State Board of Education	84.027	18-4630-IS	1,985,969	-	1,974,382	11,587				1,985,969	2,500,000
IDEA - Flow Through Discretionary	(M)	Illinois State Board of Education	84.027	19-4630-IS		-		-				-	-
IDEA - Room & Board		Illinois State Board of Education	84.027	18-4625-00		-		-				-	N/A
IDEA - Room & Board		Illinois State Board of Education	84.027	19-4625-00		-		-				-	N/A

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2019

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/17 to 6/30/18 (C)	Year 7/1/18 to 6/30/19 (D)	Year 7/1/17 to 6/30/18 (E)	Year 7/1/18 to 6/30/19 (F)	Year 7/1/18-6/30/19 Pass-Through to Subrecipients			
IDEA - Flow Through Pre-School	(M)	Illinois State Board of Education	84.173	18-4600-00		241,818	-	164,776	77,042		241,818	329,493
IDEA - Flow Through Pre-School	(M)	Illinois State Board of Education	84.173	19-4600-00			350,215		219,530	290,106	124,000	343,530
IDEA - Flow Through Pre-School Discretionary	(M)	Illinois State Board of Education	84.173	18-4605-00		309,063	-	277,863	31,200		309,063	409,000
IDEA - Flow Through Pre-School Discretionary	(M)	Illinois State Board of Education	84.173	19-4605-00			400,019		380,153		25,000	409,000
Total Department of Education						13,072,652	11,696,208	10,278,535	14,348,774	10,174,124	149,000	24,776,309
Total Special Education (IDEA) Cluster						13,072,652	11,696,208	10,278,535	14,348,774	10,174,124	149,000	24,776,309
Other Programs												
Department of Education												
Title I - Low Income		Illinois State Board of Education	84.010	18-4300-00			-		-			
Title I - Low Income		Illinois State Board of Education	84.010	19-4300-00			-		-			
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	18-4306-00			-		-			
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	19-4306-00			-		-			
Title II - Teacher Quality		Illinois State Board of Education	84.367	18-4932-00			-		-			
Title II - Teacher Quality		Illinois State Board of Education	84.367	19-4932-00			-		-			
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	18-4909-00			-		-			
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	19-4909-00			-		-			
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	18-4905-00			-		-			
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	19-4905-00			-		-			
Special Education Technical Assistance		University of Oregon	84.326				-		-			
Special Education Technical Assistance		University of Oregon	84.326	282070D			298,260		-			495,000
Special Education Technical Assistance		University of Oregon	84.326	224440F		539,850	-	539,850	-		539,850	611,248
Special Education Technical Assistance		University of Oregon	84.326	224440F			156,966		-		-	
Education Research Project Grant		University of Vermont	84.305	SUB51802		324,213	-	324,213	-		324,213	326,961
Education Research Project Grant		University of Vermont	84.305	SUB51802			251,354		269,650		269,650	284,824
Education Research Project Grant		University of Vermont	84.305			-	-	-	-		-	
Education Research Project Grant		University of Vermont	84.305	36755			40,540		40,540		40,540	72,974

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2019

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/17 to 6/30/18 (C)	Year 7/1/18 to 6/30/19 (D)	Year 7/1/17 to 6/30/18 (E)	Year 7/1/18 to 6/30/19 (F)	Year 7/1/18-6/30/19 Pass-Through to Subrecipients				
DORS STEP		Illinois Department of Human Services	84.126	46CUD00189/90	295,235		295,214					295,214	185,544
DORS STEP		Illinois Department of Human Services	84.126	46CWF000189/90		301,949		301,949				301,949	
Total Department of Education					1,159,298	1,049,069	1,159,277	612,139	-		-	1,771,416	
Department of Justice													
Criminal Justice Project Grant		University of South Carolina	16.560	16-3076	56,054	-	56,054	-				56,054	176,706
Criminal Justice Project Grant		University of South Carolina	16.560	16-3076		28,805		31,556				31,556	176,706
Total Department of Justice					56,054	28,805	56,054	31,556	-		-	87,610	
Department of Health and Human Services													
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	18-4991-00	289,424	-	289,424	-				289,424	N/A
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	19-4991-00		251,236		251,236				251,236	N/A
Developmental Disabilities		Illinois Council on Developmental Disabilities	93.630	18-1094	31,850	-	31,850	-				31,850	158,475
Developmental Disabilities		Illinois Council on Developmental Disabilities	93.630	19-1094		1,328		1,328				1,328	
Illinois Awareness		Illinois State Board of Education	93.243	18-4999-AW	164,406	31,414	140,000	55,820				195,820	268,000
Illinois Awareness		Illinois State Board of Education	93.243	19-4999-AW		228,303		172,790				172,790	
Total Department of Health and Human Services					485,680	512,281	461,274	481,174	-		-	942,448	
Total Other Programs					1,701,032	1,590,155	1,676,605	1,124,869	-		-	2,801,474	
TOTAL FEDERAL AWARDS					14,882,861	13,429,603	11,966,116	15,715,084	10,174,124		149,000	27,830,200	

(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, 2019

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of 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.

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, School Association for Special Education in DuPage County provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
See Note 8		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by School Association for Special Education in DuPage County and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$11,465	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	
		Total Non-Cash \$11,465

Note 5: Other Information

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

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
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)

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

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		\$ 13,390
Benjamin School Dist. 25		6,523
West Chicago School Dist. 33		37,454
Winfield School Dist. 34		2,790
Villa Park Elementary Dist. 45		33,298
Salt Creek Dist. 48		4,787
Downers Grove Grade School Dist. 58		65,612
Maercker School School Dist. 60		8,723
Cass School Dist. 63		4,289
Center Cass School Dist. 66		7,027
Woodridge School Dist. 68		23,491
Community Cons. School Dist. 180		8,693
Westmont C.U.S.D. 201		20,549
Lisle C.U.S.D. 202		11,050
Elmhurst Unit School Dist. 205		42,430
TOTAL		\$ 290,106

PROGRAM TITLE/SUBRECIPIENT NAME	FEDERAL CFDA NUMBER	AMOUNT PROVIDED TO SUBRECIPIENTS
I.D.E.A. Flow Through:	84.027A	
Keeneyville School Dist. 20		\$ 344,015
Benjamin School Dist. 25		125,982
West Chicago School Dist. 33		844,817
Winfield School Dist. 34		87,850
Villa Park Elementary Dist. 45		945,242
Salt Creek Dist. 48		203,366
Downers Grove Grade School Dist. 58		1,109,232
Maercker School School Dist. 60		352,157
Cass School Dist. 63		143,676
Center Cass School Dist. 66		216,014
Woodridge School Dist. 68		654,223
DuPage High School Dist. 88		829,844
Community High School Dist. 94		442,245
Community High School Dist. 99		1,001,710
Community Cons. School Dist. 180		142,405
Westmont C.U.S.D. 201		329,218
Lisle C.U.S.D. 202		469,281
Elmhurst Unit School Dist. 205		1,642,741
TOTAL		\$ 9,884,018

School Association for Special Education in DuPage County

19-022-8030-60

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2019

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
84.027/84.173	Special Education (IDEA Cluster)	14,348,774
	Total Amount Tested as Major	\$14,348,774

Total Federal Expenditures for 7/1/17-6/30/18

\$15,715,084

% tested as Major

91.31%

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000.00

Auditee qualified as low-risk auditee?

 X YES 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

School Association for Special Education in DuPage County
19-022-8030-60
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2019- 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 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

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.

School Association for Special Education in DuPage County

19-022-8030-60

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴2019- 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. Condition¹⁵10. Questioned Costs¹⁶11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸¹⁴ 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.

School Association for Special Education in DuPage County

19-022-8030-60

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹

Year Ending June 30, 2019

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
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.