

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2014

DISTRICT/JOINT AGREEMENT NAME Community Unit School District No. 30	RCDT NUMBER 31045300026	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Baker Tilly Virchow Krause, LLP 1301 West 22nd Street, Suite 400 Oak Brook IL 60523	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 2605 Bunker Hill Drive Algonquin		E-MAIL ADDRESS james.white@bakertilly.com	
		NAME OF AUDIT SUPERVISOR James White	
		CPA FIRM TELEPHONE NUMBER (630) 990-3131	FAX NUMBER (630) 990-0039

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE A-133 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 § .310 (a)
- ☒ Schedule of Expenditures of Federal Awards including footnotes § .310 (b)
- ☒ Independent Auditor's Report § .505
- ☒ Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* § .505
- ☒ Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 § .505
- ☒ Schedule of Findings and Questioned Costs § .505 (d)
- ☒ Summary Schedule of Prior Year Audit Findings § .315 (b)
- ☒ Corrective Action Plan § .315 (c)

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- ☐ Copy of Federal Data Collection Form § .320 (b)
- ☐ Copy(ies) of Management Letter(s)



BAKER TILLY

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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
Community Unit School District No. 300
Carpentersville, Illinois

We have audited, in accordance with 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 Community Unit School District No. 300 as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Community Unit School District No. 300's basic financial statements and have issued our report thereon dated November 7, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Community Unit School District No. 300'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 Community Unit School District No. 300's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Unit School District No. 300'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.

Board of Education
Community Unit School District No. 300

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Unit School District No. 300's financial statements are free of 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 Community Unit School District No. 300's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Oak Brook, Illinois
November 7, 2014

Bob Telly Under Kham, LLP



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY OMB CIRCULAR A-133

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Community Unit School District No. 300
Carpentersville, Illinois

Report on Compliance for Each Major Federal Program

We have audited the compliance of Community Unit School District No. 300 with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014. Community Unit School District No. 300'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 the requirements of laws, regulations, contracts, and grants applicable to its major federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Community Unit School District No. 300's major 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 *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Community Unit School District No. 300'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 on Community Unit School District No. 300's compliance.

To the Board of Education
Community Unit School District No. 300

Opinion on Each Major Federal Program

In our opinion, Community Unit School District No. 300 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, 2014.

Report on Internal Control Over Compliance

The management of Community Unit School District No. 300 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 Community Unit School District No. 300's internal control over compliance with 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 OMB Circular A-133, 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 Community Unit School District No. 300's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

To the Board of Education
Community Unit School District No. 300

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Community Unit School District No. 300 as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Community Unit School District No. 300's basic financial statements. We have issued our report thereon dated November 7, 2014 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 OMB Circular A-133 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.

Oak Brook, Illinois
November 7, 2014

Baker Tully Vuchow Krause, LLP

Community Unit School District No. 300
31045300026
A-133 SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of A-133 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 A-133 requirements, but highlights some of the more common errors found during ISBE reviews.

GENERAL INFORMATION

- ☐ 1. **Signed** 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).
 Programs funded through ARRA are identified separately in 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 30) 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 in Jeffersonville, Indiana.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- ☐ 8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs
 - Program name includes "ARRA - " prefix
 - Correct ARRA CFDA and ISBE program numbers are listed
- ☐ 9. All prior year's projects are included and reconciled to final FRIS report amounts.
 - Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 10. All current year's projects are included and reconciled to most recent FRIS report filed.
 - Including revenue and expenditure/disbursement amounts.
- ☐ 11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
- ☐ 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 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: <http://www.isbe.net/business.htm>.
☐ * **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: <http://www.isbe.net/business.htm>.
☐ * **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: <http://www.isbe.net/business.htm>.
☐ * 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
☐ 27. Subrecipient information (Mark "N/A" if not applicable)
☐ * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR 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 are listed.
- ☐ 31. Correct testing threshold has been entered. (OMB A-133, §.520)

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

- ☐ 32. Financial Statement and/or Federal Awards 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



38. **A CORRECTIVE ACTION PLAN** has been completed for each finding.

- Including Finding number, action plan details, projected date of completion, name and title of contact person

Community Unit School District No. 300
31045300026

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 15,068,970
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		295,722
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 270	Account 4992	(980,060)
AFR TOTAL FEDERAL REVENUES:		\$ 14,384,632

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Value of Commodities included in Account Summary \$ (295,722)

ADJUSTED AFR FEDERAL REVENUES \$ 14,088,910

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D \$ 14,267,405

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

National School Lunch Program - Transfer to Charter School \$ (178,495)

ADJUSTED SEFA FEDERAL REVENUE: \$ 14,088,910

DIFFERENCE: \$ -

Community Unit School District No. 300
31045300026
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 2014

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/12-6/30/13 (C)	Year 7/1/13-6/30/14 (D)	Year 7/1/12-6/30/13 (E)	Year 7/1/13-6/30/14 (F)			
U.S. Department of Education									
Illinois State Board of Education									
Title I - Low Income - FY13	84.010A	13-4300-00	2,355,172	115,344	2,355,172	115,344	0	2,470,516	2,865,440
Title I - Low Income - FY14	84.010A	14-4300-00	0	2,814,205	0	2,814,205	339,243	3,153,448	3,214,625
Subtotal - 84.010A - Title I - Low Income			2,355,172	2,929,549	2,355,172	2,929,549	339,243	5,623,964	6,080,065
Title II - Teacher Quality - FY13	84.367A	13-4932-00	499,030	0	499,030	0	0	499,030	510,713
Title II - Teacher Quality - FY14	84.367A	14-4932-00	0	376,946	0	376,946	0	376,946	497,414
Subtotal - 84.367A - Title II - Teacher Quality			499,030	376,946	499,030	376,946	0	875,976	1,008,127
Title III - LIPLEPS - FY13	84.365A	13-4909-00	363,112	51,891	363,112	51,891	0	415,003	585,205
Title III - LIPLEPS - FY14	84.365A	14-4909-00	0	346,635	0	346,635	36,382	383,017	516,552
Subtotal - 84.365A - Title III - LIPLEPS			363,112	398,526	363,112	398,526	36,382	798,020	1,101,757
Fed.-Sp.Ed. - Pre-School Flow Through FY13 (M)	84.173A	13-4600-00	102,937	0	102,937	0	0	102,937	118,744
Fed.-Sp.Ed. - Pre-School Flow Through FY14 (M)	84.173A	14-4600-00	0	92,197	0	92,197	0	92,197	117,018
Subtotal - 84.173A - Pre-School Flow Through			102,937	92,197	102,937	92,197	0	195,134	235,762
IDEA Flow-Through FY13 (M)	84.027A	13-4620-00	3,948,872	14,697	3,963,569	0	0	3,963,569	4,297,134
IDEA Flow-Through FY14 (M)	84.027A	14-4620-00	39,848	3,881,869	0	3,921,717	0	3,921,717	4,240,626
Subtotal - 84.027A - IDEA Flow Through			3,988,720	3,896,566	3,963,569	3,921,717	0	7,885,286	8,537,760
IDEA Room & Board FY13 (M)	84.027A	13-4625-00	299,680	80,094	299,680	80,094	0	379,774	N/A
IDEA Room & Board FY14 (M)	84.027A	14-4625-00	0	264,165	0	264,165	0	264,165	N/A

Community Unit School District No. 300
31045300026
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 2014

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/12-6/30/13 (C)	Year 7/1/13-6/30/14 (D)	Year 7/1/12-6/30/13 (E)	Year 7/1/13-6/30/14 (F)			
Subtotal - 84.027A - IDEA Room & Board			299,680	344,259	299,680	344,259	0	643,939	0
Subtotal - Special Education Cluster (IDEA)			4,391,337	4,333,022	4,366,186	4,358,173	0	8,724,359	8,773,522
Northern Kane County Regional Vocational System									
Title II- Carl Perkins Grant - FY13	84.020	13-4745-00	150,282	0	150,282	0	0	150,282	N/A
Title II- Carl Perkins Grant - FY14	84.020	14-4745-00	0	183,391	0	183,391	0	183,391	N/A
Subtotal - 84.020 - Title II - Carl Perkins			150,282	183,391	150,282	183,391	0	333,673	0
Illinois Department of Human Services									
Secondary Transition Experience Program- FY13	84.126	13-4950-00	6,648	0	6,648	0	0	6,648	N/A
Secondary Transition Experience Program- FY14	84.126	14-4950-00	0	10,148	0	10,148		10,148	N/A
Subtotal - 84.126 - Secondary Transition Experience			6,648	10,148	6,648	10,148	0	16,796	0
Subtotal - U.S. Department of Education			7,765,581	8,231,582	7,740,430	8,256,733	375,625	16,372,788	16,963,471
U.S. Department of Agriculture									
Illinois State Board of Education									
National School Lunch Program - FY13 (M)	10.555	13-4210-00	2,695,858	687,729	2,695,858	687,729	0	3,383,587	N/A
National School Lunch Program - FY14 (M)	10.555	14-4210-00	0	2,832,328	0	2,832,328		2,832,328	N/A
National School Lunch Program - Transfer to Charter School FY13 (M)	10.555	13-4210-00	55,887	0	55,887	0	0	55,887	N/A
National School Lunch Program - Transfer to Charter School FY14 (M)	10.555	14-4210-00	0	178,496	0	178,496		178,496	N/A
Subtotal - 10.555 - National School Lunch Program			2,751,745	3,698,553	2,751,745	3,698,553	0	6,450,298	0
School Breakfast Program - FY13 (M)	10.553	13-4220-00	828,824	191,384	828,824	191,384	0	1,020,208	N/A

Community Unit School District No. 300
31045300026
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 2014

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/12-6/30/13 (C)	Year 7/1/13-6/30/14 (D)	Year 7/1/12-6/30/13 (E)	Year 7/1/13-6/30/14 (F)			
School Breakfast Program - FY14 (M)	10.553	14-4220-00	0	848,494	0	848,494		848,494	N/A
Subtotal - 10.553 - School Breakfast Program			828,824	1,039,878	828,824	1,039,878	0	1,868,702	0
Summer Food Service Program - FY13 (M)	10.559	13-4225-00	101,855	-286	101,855	-286	0	101,569	N/A
Summer Food Service Program - FY14 (M)	10.559	14-4225-00	0	109,145	0	109,145		109,145	N/A
Subtotal - 10.559 - Summer Food Service Program			101,855	108,859	101,855	108,859	0	210,714	0
Non-Cash Commodities FY13 (M)	10.555	13-4999-00	284,794	0	284,794	0	0	284,794	N/A
Non-Cash Commodities FY14 (M)	10.555	14-4999-00	0	275,569	0	275,569		275,569	N/A
Subtotal - 10.555 - Non-Cash Commodities			284,794	275,569	284,794	275,569	0	560,363	0
Non-Cash Commodities-Department of Defense Fresh Fruits and Vegetables FY13 (M)	10.555	13-4999-00	24,153	0	24,153	0	0	24,153	N/A
Non-Cash Commodities-Department of Defense Fresh Fruits and Vegetables FY14 (M)	10.555	14-4999-00	0	20,153	0	20,153	0	20,153	N/A
Subtotal - 10.555 - Non-Cash Commodities - Dept. of Defense Fresh Fruits and Vegetables			24,153	20,153	24,153	20,153	0	44,306	0
Subtotal - Child Nutrition Cluster			3,991,371	5,143,012	3,991,371	5,143,012	0	9,134,383	0
Child & Adult Care Food Program - FY13	10.558	13-4226-00	201,012	51,366	201,012	51,366	0	252,378	N/A
Child & Adult Care Food Program - FY14	10.558	14-4226-00	0	231,694	0	231,694	0	231,694	N/A
Subtotal - 10.558 - Child & Adult Care Food Program			201,012	283,060	201,012	283,060	0	484,072	0
Subtotal - U.S. Department of Agriculture			4,192,383	5,426,072	4,192,383	5,426,072	0	9,618,455	0
Fresh Fruits and Vegetables	10.582	13-4240-12	43,385	0	43,385	0	0	43,385	N/A
Fresh Fruits and Vegetables	10.582	13-4240-13	189,933	0	189,933	0	0	189,933	N/A

Community Unit School District No. 300
31045300026
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 2014

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/12-6/30/13 (C)	Year 7/1/13-6/30/14 (D)	Year 7/1/12-6/30/13 (E)	Year 7/1/13-6/30/14 (F)			
Fresh Fruits and Vegetables	10.582	14-4240-13	0	8,739	0	8,739		8,739	N/A
Fresh Fruits and Vegetables	10.582	14-4240-14	0	38,576	0	38,576		38,576	N/A
Subtotal - 10.582 - Fresh Fruits and Vegetables			233,318	47,315	233,318	47,315	0	280,633	0
U.S. Department of Health and Human Services									
Illinois Department of Healthcare and Family Service									
Medicaid Matching - Administrative Outreach FY13 (M)	93.778	13-4991-00	623,705	0	623,705	0	0	623,705	N/A
Medicaid Matching - Administrative Outreach FY14 (M)	93.778	14-4991-00	0	562,436	0	562,436	0	562,436	N/A
Subtotal - U.S. Department of Health and Human Services			623,705	562,436	623,705	562,436	0	1,186,141	0
Total All Federal Awards			12,814,987	14,267,405	12,789,836	14,292,556	375,625	27,458,017	16,963,471

Community Unit School District No. 300

31045300026

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

Year Ending June 30, 2014

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Community Unit School District No. 300** and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. 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: Subrecipients⁶

Of the federal expenditures presented in the schedule, Community Unit School District No. 300 provided federal awards to subrecipients as follows:

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

Note 3: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Community Unit School District No. 300 and **are/are not** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:

\$275,569

OTHER NON-CASH ASSISTANCE

Note 4: Other Information

Insurance provided by Federal agencies in effect 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

-0-

(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 Circular A-133 requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule.

⁶ Circular A-133 requires the Schedule of Expenditures of Federal Awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipient information in the notes to the schedule, the information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee.

Community Unit School District No. 300
31045300026
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2014

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 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 Circular A-133, § .510(a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.173A, 84.027A	IDEA Cluster
10.553, 10.555, 10.559	Child Nutrition Cluster
93.778	Medicaid Matching - Administrative Outreach

Dollar threshold used to distinguish between Type A and Type B programs: \$428,777

Auditee qualified as low-risk auditee? YES X NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

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

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

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

Community Unit School District No. 300
31045300026
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2014- 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

For ISBE Review

Date: _____	Resolution Criteria Code Number _____
Initials: _____	Disposition of Questioned Costs Code Letter _____

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 2014 would be assigned a reference number of 2014-001, 2014-002, 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 paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

Community Unit School District No. 300
31045300026
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2014

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2014- N/A** 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

For ISBE Review

Date: _____	Resolution Criteria Code Number _____	
Initials: _____	Disposition of Questioned Costs Code Letter _____	

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding.

¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Community Unit School District No. 300
31045300026
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2014

[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

¹⁹ See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.

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.

Community Unit School District No. 300
31045300026
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2014

Corrective Action Plan

Finding No.: **2014- N/A**

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [Name and Title of person responsible for implementation]

Management 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.]

²¹ See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.