

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2013

DISTRICT/JOINT AGREEMENT NAME Glen Ellyn School District 41	RCDT NUMBER 19022041002	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	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 793 North Main Street Glen Ellyn		E-MAIL ADDRESS n.cavaliere@bakertilly.com	NAME OF AUDIT SUPERVISOR Nick Cavaliere CFE CPA
		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)



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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
Glen Ellyn School District 41
Glen Ellyn, Illinois 60137

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 Glen Ellyn School District 41 as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Glen Ellyn School District 41's basic financial statements and have issued our report thereon dated November 4, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Glen Ellyn School District 41'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 Glen Ellyn School District 41's internal control. Accordingly, we do not express an opinion on the effectiveness of Glen Ellyn School District 41's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness. This material weakness is item 2013-001.

Board of Education
Glen Ellyn School District 41

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Glen Ellyn School District 41'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*.

Glen Ellyn School District 41's Response to Findings

Glen Ellyn School District 41's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Glen Ellyn School District 41's response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 Glen Ellyn School District 41'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 4, 2013

Robert Telly Vrecko Krause 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
Glen Ellyn School District 41
Glen Ellyn, Illinois 60137

Report on Compliance for Each Major Federal Program

We have audited the compliance of Glen Ellyn School District 41 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, 2013. Glen Ellyn School District 41'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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Glen Ellyn School District 41'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 Glen Ellyn School District 41'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 Glen Ellyn School District 41's compliance.

To the Board of Education
Glen Ellyn School District 41

Opinion on Each Major Federal Program

In our opinion, Glen Ellyn School District 41 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, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedules of findings and questioned costs as items 2013-003, 2013-004, 2013-005 and 2013-006. Our opinion on each major federal program is not modified with respect to these matters.

Management of Glen Ellyn School District 41's Response to Compliance Findings

The management of Glen Ellyn School District 41's responses to the noncompliance findings identified in our audit is described in the accompanying schedules of findings and questioned costs and corrective action plans. The management of Glen Ellyn School District 41's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

The management of Glen Ellyn School District 41 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 Glen Ellyn School District 41'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 Glen Ellyn School District 41'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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedules of findings and questioned costs as items 2013-002, 2013-003, 2013-004, 2013-005 and 2013-006 that we consider to be significant deficiencies.

To the Board of Education
Glen Ellyn School District 41

Management of Glen Ellyn School District 41's Response to Control Over Compliance Findings

The Management of Glen Ellyn School District 41's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedules of findings and questions costs and corrective action plans. The Management of Glen Ellyn School District 41's responses were not subjected to the auditing procedures applied in the audit of compliance and accordingly, we express no opinion on the responses.

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.

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 Glen Ellyn School District 41 as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Glen Ellyn School District 41's basic financial statements. We have issued our report thereon dated November 4, 2013 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 4, 2013

Beth Tully Vercho Krause, LLP

Glen Ellyn School District 41
19022041002
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** 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 (IND COST INFO 30) on Line 12. 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 **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-2) 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.
32. Finding completed for **each Significant Deficiency** and for **each Material Weakness** noted in opinion letters.
33. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
34. 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).
35. Questioned Costs have been calculated where there are questioned costs.
36. Questioned Costs are separated by project year **and** by program.
37. 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

Glen Ellyn School District 41
19022041002

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	\$ 902,423
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		31,262
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 270	Account 4992	(105,829)
AFR TOTAL FEDERAL REVENUES:		\$ 827,856

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

<u>Reason for Adjustment:</u>		
Commodities already included in revenue		\$ (31,262)
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ADJUSTED AFR FEDERAL REVENUES \$ 796,594

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D \$ 796,594

Adjustments to SEFA Federal Revenues:

<u>Reason for Adjustment:</u>		
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ADJUSTED SEFA FEDERAL REVENUE: \$ 796,594

DIFFERENCE: \$ -

Glen Ellyn School District 41

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ^x (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/11-6/30/12 (C)	Year 7/1/12-6/30/13 (D)	Year 7/1/11-6/30/12 (E)	Year 7/1/12-6/30/13 (F)			
U.S. Department of Education									
Illinois State Board of Education									
Title I - Low Income - PY 12 (M)	84.010A	12-4300-00	230,682	0	230,682	0	0	230,682	232,899
Title I - Low Income - PY 13 (M)	84.010A	13-4300-00	0	215,776	0	215,776	0	215,776	215,776
Subtotal - 84.010A - Title I - Low Income			230,682	215,776	230,682	215,776	0	446,458	448,675
Title II - Teacher Quality - PY 12	84.367A	12-4932-00	75,099	0	75,099	0	0	75,099	94,611
Title II - Teacher Quality - PY 13	84.367A	13-4932-00	0	109,830	0	109,830	0	109,830	109,830
Subtotal - 84.367A - Title II - Teacher Quality			75,099	109,830	75,099	109,830	0	184,929	204,441
Title III - Immigrant Education Program IEP- PY 12	84.365A	12-4905-00	7,066	3,032	7,066	3,032	0	10,098	12,730
Subtotal - 84.365A - Title III - Immigrant Education Program			7,066	3,032	7,066	3,032	0	10,098	12,730
Title III - Lang Inst. Prog. Limited PY 12	84.365A	12-4909-00	88,209	23,393	88,209	23,393	0	111,602	134,031
Title III - Lang Inst. Prog. Limited PY 13	84.365A	13-4909-00	0	92,613	0	92,613	0	92,613	97,377
Subtotal - 84.365A - Title III - Lang Inst. Prog. Limited			88,209	116,006	88,209	116,006	0	204,215	231,408
Subtotal - Title III Cluster			95,275	119,038	95,275	119,038	0	214,313	244,138
Cooperative Association for Special Education									
IDEA Flow-Through Part B - PY 12	84.173	12-4620-00	11,140	0	11,140	0	0	11,140	0
IDEA Flow-Through Part B - PY 13	84.173	13-4620-00	0	5,445	0	5,445	0	5,445	0
Subtotal - 84.173 - IDEA Flow-Through Part B			11,140	5,445	11,140	5,445	0	16,585	0
IDEA Room & Board PY 12	84.027	12-4625-00	0	280	0	280	0	280	0
Subtotal - IDEA Cluster			11,140	5,725	11,140	5,725	0	16,865	0

Glen Ellyn School District 41

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ^z (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ^a		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/11-6/30/12 (C)	Year 7/1/12-6/30/13 (D)	Year 7/1/11-6/30/12 (E)	Year 7/1/12-6/30/13 (F)			
U.S. Department of Education									
Illinois State Board of Education									
Area 1 in Will County									
McKinney-Vento Homeless Program PY 12	84.196	12-4920-00	7,000	0	7,000	0	0	7,000	0
McKinney-Vento Homeless Program PY 13	84.196	13-4920-00	0	7,000	0	7,000	0	7,000	0
Subtotal - 84.196 - McKinney-Vento Homeless Program			7,000	7,000	7,000	7,000	0	14,000	0
Subtotal - U.S. Department of Education			419,196	457,369	419,196	457,369	0	876,565	897,254
US Department of Agriculture									
Illinois State Board of Education									
National School Lunch Program - PY 12 (M)	10.555	12-4210-00	65,011	40,487	65,011	40,487	0	105,498	0
National School Lunch Program - PY13 (M)	10.555	13-4210-00	0	227,032	0	227,032	0	227,032	0
Subtotal - 10.555 - National School Lunch Program			65,011	267,519	65,011	267,519	0	332,530	0
Special Milk Program - PY 12 (M)	10.556	12-4215-00	26,133	143	26,133	143	0	26,276	0
Special Milk Program - PY 13 (M)	10.556	13-4215-00	0	3,073	0	3,073	0	3,073	0
Subtotal - 10.556 - Special Milk Program			26,133	3,216	26,133	3,216	0	29,349	0
Food Commodity Program PY 12 (M)	10.555	12-4299-00	28,053	0	28,053	0	0	28,053	0
Food Commodity Program PY 13 (M)	10.555	13-4299-00	0	31,262		31,262	0	31,262	0
Subtotal - 10.555 - Food Commodity Program			28,053	31,262	28,053	31,262	0	59,315	0
Subtotal - Child Nutrition Cluster			119,197	301,997	119,197	301,997	0	421,194	0
Subtotal - US Department of Agriculture			119,197	301,997	119,197	301,997	0	421,194	

Glen Ellyn School District 41

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ^z (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/11-6/30/12 (C)	Year 7/1/12-6/30/13 (D)	Year 7/1/11-6/30/12 (E)	Year 7/1/12-6/30/13 (F)			
U.S. Department of Education									
Illinois State Board of Education									
U.S. Department of Health and Human Services									
Illinois Department of Healthcare and Family Services									
Medicaid Matching - Administrative Outreach - PY 12	93.778	12-4991-00	53,652	0	53,652	0	0	53,652	0
Medicaid Matching - Administrative Outreach - PY 13	93.778	13-4991-00	0	37,228	0	37,228	0	37,228	0
Subtotal - 93.778 - Medicaid Matching - Administrative Outreach			53,652	37,228	53,652	37,228	0	90,880	0
Subtotal - U.S. Department of Health and Human Services			53,652	37,228	53,652	37,228	0	90,880	0
Total All Federal Awards			592,045	796,594	592,045	796,594	0	1,388,639	897,254

• (M) Program was audited as a major program as defined by OMB Circular A-133.

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.
- ⁴ Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

Glen Ellyn School District 41
19022041002

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2013

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Glen Ellyn School District 41** 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, **Glen Ellyn School District 41** provided federal awards to subrecipients as follows:

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

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 subrecipie 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.

Glen Ellyn School District 41
19022041002
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2013

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

Type of auditor's report issued on compliance for major programs: Unmodified
 (Unqualified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, § .510(a)? X YES NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.101A	Title I Low Income
10.555, 10.556	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000.00

Auditee qualified as low-risk auditee? YES X NO

⁷ If the audit report for one or more major programs is other than unqualified, indicate the type of report issued for each program. Example: "Unqualified for all major programs except for [name of program], which was qualified 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.

Glen Ellyn School District 41
19022041002
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2013

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2013-001 2. THIS FINDING IS: New Repeat from Prior Year?
 Year originally reported? 2009

3. Criteria or specific requirement

An internal control structure over external financial reporting is necessary to ensure the proper presentation of financial statements.

4. Condition

Like most District's in the Illinois, the District does not maintain an external financial reporting department or function, but relies on the external auditor for this purpose.

5. Context¹²

Management is responsible for the fair presentation of the financial statements. This includes drafting the individual fund statements, making conversion entries, drafting the government-wide statements, preparing note disclosures and preparing the Schedule of Expenditures for Federal Awards.

6. Effect

External financial statements would not have been presented in accordance with GAAP without the reliance on the external auditor.

7. Cause

The District does not have an external reporting function, but relies upon the auditor for expertise in external financial reporting.

8. Recommendation

While this is defined as a material weakness by accounting standards, it may not be practical or cost beneficial for the District to mitigate this weakness. New accounting literature continues to be added at an astonishing pace and comes from a variety of sources. Employing an individual who remains current on the ever changing accounting and reporting standards can add significant financial cost to your internal control process. As such, the District may choose to accept the risk as most district in the state have done.

9. Management's response¹³

See Corrective Action Plan

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 last two 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 2003 would be assigned a reference number of 02-01, 02-02, 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.

Glen Ellyn School District 41
19022041002
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2013

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2013-002 **2. THIS FINDING IS:** New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: Title I - Low Income - PY 13

4. Project No.: 13-4300-00 **5. CFDA No.:** 84.010A

6. Passed Through: Illinois State Board of Education

7. Federal Agency: Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
 Districts receiving Title I funds are required to file an annual comparability report to ISBE demonstrating that all district schools, regardless of whether they receive Title I funds, are providing services that, taken as a whole, are substantially comparable.

9. Condition¹⁵
 There were 9 teachers that were listed twice and had an FTE greater than 1.0 on the full-time equivalent list section of the original comparability report submitted to ISBE. This error was discovered by ISBE when the District submitted the comparability report and was subsequently corrected by the District.

10. Questioned Costs¹⁶
 N/A

11. Context¹⁷
 This is a systematic problem, as the District does not currently have a review by someone other than the preparer in their control process.

12. Effect
 Schools not being comparable within the district can lead to Title I funding to be disrupted or frozen.

13. Cause
 The District's Communication Officer receives a spreadsheet from human resources and then enters all the positions manually. There is no additional review of the comparability report after the Communication Officer prepares.

14. Recommendation
 There should be an additional review of the comparability report by someone other than the preparer.

15. Management's response¹⁸
 See corrective action plan.

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.

Glen Ellyn School District 41
19022041002
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2013

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2013-003 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____ Title I - Low Income - PY 13

4. Project No.: _____ 13-4300-00 5. CFDA No.: _____ 84.010A

6. Passed Through: _____ Illinois State Board of Education

7. Federal Agency: _____ Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
Agree attendance center information in the district's Title I application to its source documents (Free and reduced lunch information, TANF, or Medicaid information).

9. Condition¹⁵
The district could not tie out the attendance center information on the district's Title I application to the source documents.

10. Questioned Costs¹⁶
N/A

11. Context¹⁷
This is a systematic problem as reports are not reviewed by anyone other than the preparer.

12. Effect
Inaccurate information could be reported to ISBE.

13. Cause
This finding was caused by the lack of review of reports submitted to ISBE.

14. Recommendation
It is recommended that someone other than the preparer review and approve reports before they are submitted to ISBE.

15. Management's response¹⁸
See corrective action plan.

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.

Glen Ellyn School District 41
19022041002
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2013

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2013-004 **2. THIS FINDING IS:** New Repeat from Prior year?
 Year originally reported? _____

3. Federal Program Name and Year: National School Lunch Program (Child Nutrition Cluster) - PY 13

4. Project No.: 13-4210-00 **5. CFDA No.:** 10.555

6. Passed Through: Illinois State Board of Education

7. Federal Agency: Department of Agriculture

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
 Per the Child Nutrition Cluster Compliance Supplement, Section III, E. 1.b.(1).(a) "Children from households with incomes at or below 130 percent of the Federal poverty level are eligible to receive free meals under the School Nutrition Programs. Children from households with incomes above 130 percent but at or below 185 percent of the Federal poverty level are eligible to receive reduced price meals. Persons from households with incomes exceeding 185 percent of the poverty level pay the full price (7 CFR sections 245.2, 245.3, and 245.6; section 9(b)(1) of the NSLA (42 USC 1758(b)(1)); sections 3(a)(6) and 4(e) of the CNA (42 USC 1772(a)(6) and 1773(e))).

9. Condition¹⁵
 In our sample of 40 students tested, it was noted that the District determined 1 student to be eligible for free meals. However, the District was not able to locate an application or any other documentation supporting free meal status.

10. Questioned Costs¹⁶
 171.6 - Total meals provided to individual that did not have appropriate support for determination as a being eligible for free meals. Questioned costs, if any, cannot be determined.

11. Context¹⁷
 This appears to be an isolated incident, as there was turnover in staff and a software change.

12. Effect
 Students could be receiving excess benefits in the form of free meals when they are ineligible for them.

13. Cause
 The employee in charge of the National School Lunch Program, who was with the District for many years, retired in FY 13. The District also changed their NSLP software in FY 13 which caused difficulties in retrieving information.

14. Recommendation
 It is recommended that there be proper training of the new NSLP staff with regards to the new software and document retention procedures.

15. Management's response¹⁸
 See corrective action plan.

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.

Glen Ellyn School District 41
19022041002
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2013

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2013-005 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? _____

3. Federal Program Name and Year: National School Lunch Program (Child Nutrition Cluster) - PY 13

4. Project No.: 13-4210-00 5. CFDA No.: 10.555

6. Passed Through: Illinois State Board of Education

7. Federal Agency: Department of Agriculture

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

Per the Child Nutrition Cluster Compliance Supplement, Paid Lunch Equity: "A SFA Participating in the NSLP is required to ensure that sufficient funds are provided to its nonprofit school food service accounts from lunches served to students not eligible for free or reduced price meals. A SFA currently charging less for a paid lunch than the difference between the Federal reimbursement rate for such a lunch and that for a free lunch is required to comply. This difference is known as "equity."...SFAs with an average weighted price at or above equity (currently \$2.51) have already met the requirement (42 USC 1760(p); 7 CFR sections 210.14(a) and 210.14(e))."

9. Condition¹⁵

Per inquiry with the employee in charge of NSLP reports, the District did not perform tests to determine whether its paid lunch price requires an adjustment.

10. Questioned Costs¹⁶

No questioned costs are applicable.

11. Context¹⁷

This finding was identified during the review of the compliance supplement.

12. Effect

By charging less for a paid lunch than the difference between the Federal reimbursement rate for paid and free lunch, the District may not have allocated sufficient funds to its nonprofit school food services.

13. Cause

District did not have a process in place to prepare the document.

14. Recommendation

It is recommended the District use ISBE's provided Paid Lunch Equity form to determine whether or not paid lunch prices require an adjustment.

15. Management's response¹⁸

See corrective action plan.

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.

Glen Ellyn School District 41
19022041002
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2013

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2013-006 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: National School Lunch Program (Child Nutrition Cluster) - PY 13

4. Project No.: 13-4210-00 5. CFDA No.: 10.555

6. Passed Through: Illinois State Board of Education

7. Federal Agency: Department of Agriculture

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

Per the Child Nutrition Cluster Compliance Supplement, it states that the District must select its verification sample by one of the following methods: "standard sample size (lesser of 3% or 3000 of the approved applications on file as of October 1, selected from error-prone applications), lesser of 3 percent or 3000 applications selected at random from approved applications on file as of October 1 of the school year, or the sum of: (a) the lesser of 1 percent of all applications identified as error prone or 1,000 error-prone applications and (b) the lesser of 1/2 of 1 percent of, or 500, approved applications in which the household provided, in lieu of income information, a case number showing participation in the SNAP, TANF, or FDPIR." BT noted that the District could only use the last two methods if it met certain requirements, which it did not.

9. Condition¹⁵

The district could not provide an accurate, complete population for the free and reduced students participating in the National School Lunch Program for fiscal year 2013. Therefore, it could not be determined that the correct number of students and applications were used for sampling in the verification process.

10. Questioned Costs¹⁶

N/A

11. Context¹⁷

This appears to be the only year of occurrence, as there was turnover in staff and a software change.

12. Effect

The District is not complying with the requirements of their grant agreement. If the District were continue to do so, they could put themselves at risk to no longer be able to receive federal funds.

13. Cause

The employee in charge of the National School Lunch Program, who was with the District for many years, retired in FY 13. The District also changed their NSLP software in FY 13 which caused difficulties in retrieving information.

14. Recommendation

It is recommended that there be proper training of the new NSLP staff with regards to the new software and document retention procedures.

15. Management's response¹⁸

See corrective action plan.

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.

Glen Ellyn School District 41
19022041002
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2013

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2012-2	<p>The District made correct determinations of student's eligibility based on their applications, but two student's eligibility status was entered incorrectly into the District's software. From our sample of 40 students we identified 1 student was properly determined as eligible for a reduced meal, but was entered into the food service program as eligible for free meals. Within the same sample we further noted that another student was properly determined to be eligible for free meals, however this student was entered into the system as full pay.</p>	<p>The District implemented new student food service software. The software calculates the determination once entered and it is also reviewed by the staff member who entered it into the software. It is then given to a second staff member for an additional review. This finding did not repeat in FY 2013.</p>

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 CurrentStatus 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.

Glen Ellyn School District 41
19022041002
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2013

Corrective Action Plan

Finding No.: 2013-001

Condition:

An internal control structure over external financial reporting is necessary to ensure the proper presentation of financial statements.

Plan:

Management will continually review this and if and when it would be financially feasible would implement the change needed to remedy this finding.

Anticipated Date of Completion: N/A

Name of Contact Person: Bob Ciserella - Assistant Superintendent of Finance, Facilities and Operations

Management Response: See above

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

Glen Ellyn School District 41
19022041002
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2013

Corrective Action Plan

Finding No.: 2013-002

Condition:

There were 9 teachers that were listed twice and had an FTE greater than 1.0 on the full-time equivalent list section of the original comparability report submitted to ISBE. This error was discovered by ISBE when the District submitted the comparability report and was subsequently corrected by the District.

Plan:

The Assistant Superintendent of Finance will provide a third layer of review to prevent this error from occurring in the future.

Anticipated Date of Completion: 6/30/2014

Name of Contact Person: Bob Ciserella - Assistant Superintendent of Finance, Facilities and Operations

Management Response: See above

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

Glen Ellyn School District 41
19022041002
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2013

Corrective Action Plan

Finding No.: 2013-003

Condition:

The District could not tie out the attendance center information on the district's Title I application to the source documents.

Plan:

The District will develop and implement a plan to resolve attendance related issues for the Title I program.

Anticipated Date of Completion: 6/30/2014

Name of Contact Person: Bob Ciserella - Assistant Superintendent of Finance, Facilities and Operations

Management Response: See above

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

Glen Ellyn School District 41
19022041002
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2013

Corrective Action Plan

Finding No.: 2013-004

Condition:

It was noted that the District determined 1 student was eligible for free meals. However, the District was not able to locate an application or any other documentation supporting free meal status.

Plan:

The District finance office will implement the appropriate documentation retention program when determining food service eligibility.

Anticipated Date of Completion: 6/30/2014

Name of Contact Person: Bob Ciserella - Assistant Superintendent of Finance, Facilities and Operations

Management Response: See above

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

Glen Ellyn School District 41
19022041002
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2013

Corrective Action Plan

Finding No.: 2013-005

Condition:

Per inquiry with the employee in charge of NSLP reports, the District did not perform tests to determine whether its paid lunch price requires an adjustment.

Plan:

The Assistant Superintendent of Finance will create and annually maintain the necessary test in determining a lunch price adjustments.

Anticipated Date of Completion: 6/30/2014

Name of Contact Person: Bob Ciserella - Assistant Superintendent of Finance, Facilities and Operations

Management Response: See above

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

Glen Ellyn School District 41
19022041002
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2013

Corrective Action Plan

Finding No.: 2013-006

Condition:

The district could not provide an accurate, complete population for the free and reduced students participating in the National School Lunch Program for fiscal year 2013. Therefore, it could not be determined that the correct number of students and applications were used for sampling in the verification process.

Plan:

The Assistant Superintendent will meet with the district food service manager to provide for accurate and complete population data for the NSLP.

Anticipated Date of Completion: 6/30/2014

Name of Contact Person: Bob Ciserella - Assistant Superintendent of Finance, Facilities and Operations

Management Response: See above

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