ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET) DISTRICT/JOINT AGREEMENT Year Ending June 30, 2022

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION	ON NUMBER
Palatine CCSD 15	05-016-0150-04	065-055959	
ADMINISTRATIVE AGENT IF JOINT AGREEN	1ENT (as applicable)	NAME AND ADDRESS OF AUDIT FIRM	
		Miller, Cooper & Co., Ltd.	
		1751 Lake Cook Road	
ADDRESS OF AUDITED ENTITY		Deerfield, IL 60015	
(Street and/or P.O. Box, City, State, Zip Cod	de)		
580 N First Bank Drive		E-MAIL ADDRESS: jepperson@m	illercooper.com
Palatine, Illinois		NAME OF AUDIT SUPERVISOR	
60067		John Epperson	
		CPA FIRM TELEPHONE NUMBER	FAX NUMBER
		847-205-5000	847-205-1400

THE FOLLOWING INFORMATION <u>MUST</u> BE INCLUDED IN THE SINGLE AUDIT REPORT:

A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
Financial Statements including footnotes (Title 2 CFR §200.510 (a))
Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> (Title 2 CFR §200.515 (b))
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
Corrective Action Plan(s) (Title 2 CFR §200.511 (c))
THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:
A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
A Copy of each Management Letter
A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is OPTIONAL; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

GENERAL INFORMATION

	1.	Signed and dated copies of audit opinion letters have been included with audit package submitted to ISBE.
	2.	All opinion letters use the most current audit language and formatting as mandated in SAS 115/SAS 117 and other pronouncements.
	3.	ALL Single Audit forms within the AFR Excel workbook have been completed, where appropriate For those forms that are not applicable, "N/A" or similar language has been indicated.
	4.	ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
	5.	Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA. - Verify or reconcile on reconciliation worksheet.
	6.	Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse https://harvester.census.gov/facweb/Default.aspx
SCH	EDUI	LE OF EXPENDITURES OF FEDERAL AWARDS
	8.	All prior year's projects are included and reconciled to final FRIS report amounts. - Including receipt/revenue and expenditure/disbursement amounts.
	9.	All current year's projects are included and reconciled to most recent FRIS report filed Including receipt/revenue and expenditure/disbursement amounts.
	10.	Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
	11.	The total amount provided to subrecipients from each Federal program is included.
	12.	Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received): Project year runs from October 1 to September 30, so projects will cross fiscal years; This means that audited year revenues will include funds from both the prior year and current year projects.
	13.	Each CNP project should be reported on a separate line (one line per project year per program).
	14.	Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
	15.	Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
	16.	Exceptions should result in a finding with Questioned Costs.
	17.	The total value of non-cash COMMODITIES has been reported on the SEFA (CFDA 10.555) The value is determined from the following, with each item on a separate line:
		* Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site) Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
I		<u>Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspy</u> * Non-Cash Commodities: Commodities information for non-cash items received through Other Food Services
		Districts should track separately through year; no specific report available from ISBE
		Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx
		* Department of Defense Fresh Fruits and Vegetables (District should track through year)
		- The two commodity programs should be reported on separate lines on the SEFA.
		Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx
١		* Amounts verified for Fresh Fruits and Vegetables <u>cash</u> grant program (ISBE code 4240) CFDA number: 10.582
	18.	TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).
\equiv	19.	Obligations and Encumbrances are included where appropriate.
H	20.	FINAL STATUS amounts are calculated, where appropriate.
一	21.	Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have <u>not</u> been included on the SEFA.
H	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
同	26.	Type of Financial Statements
\Box	27.	Subrecipient information (Mark "N/A" if not applicable) * ARRA funds are listed separately from "regular" Federal awards

SINGLE AUDIT INFORMATION CHECKLIST

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN 28. Audit opinions expressed in opinion letters match opinions reported in Summary. 29. All Summary of Auditor Results questions have been answered. 30. All tested programs and amounts are listed. 31. Correct testing threshold has been entered. (Title 2 CFR §200.518) Findings have been filled out completely and correctly (if none, mark "N/A"). 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format. 33. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters. 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet). 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program). 36. Questioned Costs have been calculated where there are questioned costs. 37. Questioned Costs are separated by project year and by program (and sub-project, if necessary). 38. Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand. - Should be based on actual amount of interest earned - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding 39. A CORRECTIVE ACTION PLAN, on the LEA's letterhead has been completed for each finding.

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

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RECONCILIATION OF FEDERAL REVENUES Year Ending June 30, 2022

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7- 9 , Line 7	Account 4000	\$	21,084,671
Flow-through Federal Revenues	Account 4000	<u> </u>	21,004,071
Revenues 10-15 , Line 115	Account 2200		-
Value of Commodities			505.540
ICR Computation 3 7 , Line 11			525,513
Less: Medicaid Fee-for-Service Program			
Revenues 10-15 , Line 266	Account 4992	\$	(1,348,339)
AFR TOTAL FEDERAL REVENUES:		\$	20,261,845
ADJUSTMENTS TO AFR FEDERAL REVENUE	AMOUNTS:		
Reason for Adjustment:			
		_	
ADJUSTED AFR FEDERAL REVENUES		\$	20,261,845
Total Current Year Federal Revenues Report	ted on SEFA:		
Federal Revenues	Column D	\$	20,261,845
Adjustments to SEFA Federal Revenues:			
Reason for Adjustment:			
	ADJUSTED SEFA FEDERAL REVENUE:	\$	20,261,845
	DIFFERENCE:	\$	_
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2022

		ISBE Project #	Receipts/	Revenues		Expenditure/D	Disbursements ⁴				
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/20-6/30/21	Year	7/1/21-6/30/22	Obligations/	Status	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/20-6/30/21	7/1/21-6/30/22	7/1/20-6/30/21	Pass through to	7/1/21-6/30/22	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(I)
U.S. Department of Agriculture: Passed through the											
Illinois State Board of Education (ISBE)											
CHILD NUTRITION CLUSTER											
NATIONAL SCHOOL LUNCH PROGRAM											
National School Lunch Program (M)	10.555	21-4210-00	0	828,714	0	0	828,714	0	0	828,714	N/A
National School Lunch Program (M)	10.555	22-4210-00	0	4,403,459	0	0	4,403,459	0	0	4,403,459	N/A
COVID 19 - National School Lunch Program (M)	10.555	21-4210-BT	0	5,813	0	0	5,813	0	0	5,813	N/A
COVID 19 - National School Lunch Program (M)	10.555	21-4210-SN	0	58,120	0	0	58,120	0	0	58,120	N/A
COVID 19 - National School Lunch Program (M)	10.555	22-4210-SC	0	207,906	0	0	207,906	0	0	207,906	N/A
Value of Food Commodities (M)	10.555	FY2021	142,951	0	142,951	0	0	0	0	142,951	N/A
Value of Food Commodities (M)	10.555	FY2022	0	154,348	0	0	154,348	0	0	154,348	N/A
Subtotal - 10.555 - National School Lunch Program			142,951	5,658,360	142,951	0	5,658,360	0	0	5,801,311	
School Breakfast Program (M)	10.553	21-4220-00	0	165,300	0	0	165,300	0	0	165,300	N/A
School Breakfast Program (M)	10.553	22-4220-00	0	1,002,808	0	0	1,002,808	0	0	1,002,808	N/A
Subtotal - 10.553 - School Breakfast Program			0	1,168,108	0	0	1,168,108	0	0	1,168,108	
Summer Food Service Program (M)	10.559	21-4225-00	4,348,048	311,805	4,348,048	0	311,805	0	0	4,659,853	N/A
Summer Food Service Program (M)	10.559	22-4225-00	0	15,086	0	0	22,987	0	0	22,987	N/A
Subtotal - 10.559 - Summer Food Service Program			4,348,048	326,891	4,348,048	0	334,792	0	0	4,682,840	
U.S. Department of Defense: Passed through the Illinois State Board of Education (ISBE)											
Non-Cash Commodities - Fresh Fruits and Vegetables											
(M)	10.555	FY2021	222,910	0	222,910	0	0	0	0	222,910	N/A
Non-Cash Commodities - Fresh Fruits and Vegetables (M)	10.555	FY2022	0	371,165	0	0	371,165	0	0	371,165	N/A
Subtotal - 10.555 - Non-Cash Commodities -	20.555		, ,	3. 2,103	, ,	, ,	3. 2,103	Ů		3.1,103	,,,
Department of Defense Fresh Fruits and Vegetables			222,910	371,165	222,910	0	371,165	0	0	594,075	
Subtotal - Child Nutrition Cluster (M)			4,713,909	7,524,524	4,713,909	0	7,532,425	0	0	12,246,334	

U.S. Department of Agriculture: Passed through the										1	
Illinois State Board of Education (ISBE) FRESH FRUITS AND VEGETABLES											
Fresh Fruits and Vegetables	40.502	24 4240 24	42.407	0	42.407					42.407	N/A
Subtotal -10.582 - Fresh Fruits and Vegetables	10.582	21-4240-21	13,187	0	13,187	0	0	0	0	13,187	N/A
Subtotal -10.302 - Tresh Fruits and Vegetables			13,187	0	13,187	0	0	0	0	13,187	
U.S. Department of Education: Passed Through the Illinois State Board of Education (ISBE):											
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES											
Title I - Low Income (M)	84.010	21-4300-00	1,079,334	214,602	1,079,334	0	342,851	0	0	1,422,185	2,421,605
Title I - Low Income (M)	84.010	22-4300-00	0	1,042,166	0	0	1,042,166	0	0	1,042,166	3,076,857
Subtotal - 84.010 - Title I - Low Income			1,079,334	1,256,768	1,079,334	0	1,385,017	0	0	2,464,351	
Title I - School Improvement & Accountability (M)	0.000			0.075	20.055		0.075			42.000	
Title I - School Improvement & Accountability (M)	84.010	21-4331-21	39,955	3,075	39,955	0	3,075	0	0	43,030	240,991
Title 1 - School Improvement & Accountability (W)	84.010	22-4331-00	0	24,241	0	0	24,241	0	0	24,241	284,017
			39,955	27,316	39,955	0	27,316	0	0	67,271	
Subtotal - 84.010 - TITLE I GRANTS TO LOCAL											
EDUCATION AGENCIES (M)			1,119,289	1,284,084	1,119,289	0	1,412,333	0	0	2,531,622	
Title IV - 21st Century Comm Learning Centers	84.287	21-4421-A1	8,161	39,731	8,161	0	39,731	0	0	47,892	150,000
Title IV - 21st Century Comm Learning Centers	84.287	22-4421-A1	0	92,994	0	0	92,994	0	10,000	102,994	212,883
Title IV - 21st Century Comm Learning Centers	84.287	22-4421-A2	0	54,055	0	0	54,055	0	0	54,055	145,500
Title IV - 21st Century Comm Learning Centers	84.287	22-4421-B2	0	28,341	0	0	28,341	0	0	28,341	145,500
Subtotal - 84.287 - Title IV - 21st Century Comm Learning Centers			8,161	215,121	8,161	0	215,121	0	10,000	233,282	
ENGLISH LANGUAGE ACQUISITON STATE GRANTS											
Title III-Lang. Inst. Program (LIPLEP)	04.205	21 4000 00	210.757	120.070	210.757		120.070	0		440.737	E10.550
Title III-Lang. Inst. Program (LIPLEP)	84.365	21-4909-00	310,757	129,970	310,757	0	129,970	0	0	440,727	519,559
Subtotal - 84.365 - ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365	22-4909-00	310,757	133,733 263,703	310,757	0	133,733 263,703	0	0	133,733 574,460	365,367
STATE GRANTS			310,737	203,703	310,737	J	203,703	J		374,100	
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS											

84.367	21-4932-00	0	34,250	113,642	0	103,108	0	0	216,750	906,323
84.367	22-4932-00	0	538,193	0	0	538,193	0	0	538,193	947,031
		0	572,443	113.642	0	641.301	0	0	754.943	
			,	220,012		0.5,500			10 1/2 10	
84.173	21-4600-00	83,635	6,395	83,635	0	6,395	0	0	90,030	117,454
84.173	22-4600-00	0	97,661	0	0	97,661	0	5,000	102,661	140,273
		83,635	104,056	83,635	0	104,056	0	5,000	192,691	
84.027	21-4620-00	2,491,568	228,393	2,491,568	0	228,393	0	0	2,719,961	3,600,864
84.027	22-4620-00	0	2,027,635	0	0	2,027,635	0	0	2,027,635	3,923,065
84.027X	22-4998-ID	0	15,734	0	0	15,734	0	0	15,734	638,744
		2,491,568	2,271,762	2,491,568	0	2,271,762	0	0	4,763,330	
		2,575,203	2,375,818	2,575,203	0	2,375,818	0	5,000	4,956,021	
84.425D	22-4998-ER	0	21,605	0	0	21,605	0	0	21,605	21,605
84.425D	21-4998-E2	842,202	3,314,703	842,202	0	3,314,703	0	0	4,156,905	5,915,359
84.425U	22-4998-E3	0	4,400,112	0	0	4,400,112	0	177,993	4,578,105	13,645,959
		0.40.000	7.705.400			7.706.400		477.000		
		842,202	7,736,420	842,202	0	7,736,420	0	177,993	8,756,615	
								İ		
	84.367 84.173 84.173 84.027 84.027X 84.027X	84.367 22-4932-00 84.173 21-4600-00 84.173 22-4600-00 84.027 21-4620-00 84.027 22-4620-00 84.027X 22-4998-ID 84.425D 22-4998-ER 84.425D 21-4998-E2	84.367 22-4932-00 0 0 84.173 21-4600-00 83,635 84.173 22-4600-00 0 83,635 84.027 21-4620-00 2,491,568 84.027 22-4620-00 0 84.027X 22-4998-ID 0 2,491,568 2,575,203 84.425D 22-4998-ER 0 84.425D 21-4998-E2 842,202	84.367 22-4932-00 0 538,193 0 572,443 84.173 21-4600-00 83,635 6,395 84.173 22-4600-00 0 97,661 84.027 21-4620-00 2,491,568 228,393 84.027 22-4620-00 0 2,027,635 84.027X 22-4998-ID 0 15,734 2,491,568 2,271,762 2,575,203 2,375,818 84.425D 22-4998-ER 0 21,605 84.425D 21-4998-E2 842,202 3,314,703	84.367 22-4932-00 0 538,193 0 0 572,443 113,642 84.173 21-4600-00 83,635 6,395 83,635 84.173 22-4600-00 0 97,661 0 83,635 104,056 83,635 84.027 21-4620-00 2,491,568 228,393 2,491,568 84.027 22-4620-00 0 2,027,635 0 84.027X 22-4998-ID 0 15,734 0 2,491,568 2,271,762 2,491,568 2,575,203 2,375,818 2,575,203 84.425D 22-4998-ER 0 21,605 0 84.425D 21-4998-E2 842,202 3,314,703 842,202	84.367 22-4932-00 0 538,193 0 0 84.173 21-4600-00 83,635 6,395 83,635 0 84.173 22-4600-00 0 97,661 0 0 83,635 104,056 83,635 0 84.027 21-4620-00 0 2,491,568 228,393 2,491,568 0 84.027 22-4620-00 0 15,734 0 0 84.027X 22-4998-ID 0 15,734 0 0 2,491,568 2,271,762 2,491,568 0 2,575,203 2,375,818 2,575,203 0 84.4250 22-4998-ER 0 21,605 0 0 84.4250 21-4998-E2 842,202 3,314,703 842,202 0	84.367 22.4932-00 0 538,193 0 0 538,193 0 572,443 113,642 0 641,301 84.173 21-4600-00 83,635 6,395 83,635 0 6,395 84.173 22-4600-00 0 97,661 0 0 97,661 84.027 21-4620-00 2,491,568 228,393 2,491,568 0 228,393 84.027 22-4620-00 0 2,027,635 0 0 2,027,635 84.027X 22-4998-ID 0 15,734 0 0 15,734 2,491,568 2,271,762 2,491,568 0 2,271,762 2,575,203 2,375,818 2,575,203 0 2,375,818 84.425D 22-4998-E2 842,202 3,314,703 842,202 0 3,314,703 84.425U 22-4998-E3 0 4,400,112 0 0 4,400,112	84.367 22-4932-00 0 538,193 0 0 538,193 0 0 572,443 113,642 0 641,301 0 84.173 21-4600-00 83,635 6,395 83,635 0 6,395 0 84.173 22-4600-00 0 97,661 0 0 97,661 0 84.027 21-4620-00 2,491,568 228,393 2,491,568 0 228,393 0 84.027 22-4620-00 0 2,027,635 0 0 2,027,635 0 84.027X 22-4998-ID 0 15,734 0 0 15,734 0 84.027X 22-4998-ID 0 15,734 0 0 2,271,762 0 84.425D 22-4998-ER 0 21,605 0 0 2,375,818 0 84.425D 22-4998-E2 842,202 3,314,703 842,202 0 3,314,703 0 84.425U 22-4998-E3 0 4,400,112 0 0 4,400,112 0	84.367 22-4932-00 0 538,193 0 0 538,193 0 0 84.173 21-4600-00 83,635 6,395 83,635 0 6,395 0 0 84.173 22-4600-00 0 97,661 0 0 97,661 0 5,000 84.027 21-4620-00 2,491,568 228,393 2,491,568 0 228,393 0 0 84.027 22-4620-00 0 2,027,635 0 0 2,027,635 0 0 84.027 22-4998-10 0 15,734 0 0 15,734 0 0 84.027 22-4998-10 0 2,491,568 2,271,762 2,491,568 0 2,271,762 0 0 84.027 22-4998-10 0 15,734 0 0 0 15,734 0 0 84.027 21-4620-00 2,491,568 2,271,762 2,491,568 0 2,271,762 0 0 84.027 22-4998-10 0 15,734 0 0 0 15,734 0 0 84.027 22-4998-10 0 15,734 0 0 0 15,734 0 0 84.027 21-4620-00 0 3,314,703 0 0 0 84.027 21-4620-00 0 0 15,734 0 0 0 15,734 0 0 84.027 21-4998-10 0 15,734 0 0 0 15,734 0 0 0 84.027 21-4998-10 0 15,734 0 0 0 15,734 0 0 0 84.027 21-4998-10 0 15,734 0 0 0 15,734 0 0 0 84.027 21-4998-10 0 15,734 0 0 0 15,734 0 0 0 84.4250 21-4998-10 0 21,605 0 0 0 4,400,112 0 0 177,993	84.367 22-4932-00 0 538,193 0 0 538,193 0 0 538,193 0 0 754,943 113,642 0 641,301 0 0 754,943

MEDICAID CLUSTER											
MEDICAL ASSISTANCE PROGRAM											
Medicaid Matching - Administrative Outreach	93.778	21-4991-00	356,139	0	356,139	0	0	0	0	356,139	N/A
Medicaid Matching - Administrative Outreach	93.778	22-4991-00	0	289,732	0	0	289,732	0	0	289,732	N/A
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			356,139	289,732	356,139	0	289,732	0	0	645,871	
Subtotal - MEDICAID CLUSTER			356,139	289,732	356,139	0	289,732	0	0	645,871	
Total All Federal Awards			9,938,847	20,261,845	10,052,489	0	20,466,853	0	192,993	30,712,335	

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

- 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 name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Palatine CCSD 15 05-016-0150-04

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

Year Ending June 30, 2022

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Palatine CCSD 15 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Auditee elected to use 10% de minimis cost rate?	YI			_ NO
Note 3: Subrecipients				
Of the federal expenditures presented in the schedule, Palatine CCSD 15 provide	ed federal awards to subre	cipients as follows:		
	Federal	Amount Provi	ded to	
Program Title/Subrecipient Name	CFDA Number	Subrecipie		
None				
- None				
				_
lote 4: Non-Cash Assistance				
he following amounts were expended in the form of non-cash assistance by [Er	ntity #XYZ] and should be i	ncluded in the Sched	ule of	
xpenditures of Federal Awards:				
NON-CASH COMMODITIES (CFDA 10.555)**:	\$154,348			
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$371,165	Total Non-Cash	\$525,	513
lote 5: Other Information				
nsurance coverage in effect paid with Federal funds during the fiscal year:				
Property	<u>\$0</u>			
Auto	\$0			
General Liability	\$0			
Workers Compensation	\$0			
oans/Loan Guarantees Outstanding at June 30:	\$0 No			
Pistrict had Federal grants requiring matching expenditures	No			
	(Yes/No)			

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

Palatine CCSD 15 05-016-0150-04

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2022

	SECTION I - SUMMARY OF AUD	ITOR'S RESULTS	
FINANCIAL STATEMENTS Type of auditor's report issued:	Unmodified		
Type of auditor's report issued:	(Unmodified, Qualified, Adverse, Disclaim	ner)	
INTERNAL CONTROL OVER FINANCIAL	REPORTING:		
 Material weakness(es) identified? 		YES	X None Reported
 Significant Deficiency(s) identified th be material weakness(es)? 	nat are not considered to	YES	X None Reported
Noncompliance material to the finar	ncial statements noted?	YES	X NO
FEDERAL AWARDS			
 Material weakness(es) identified? 	OGRAMS:	YES	X None Reported
 Significant Deficiency(s) identified th 	nat are not considered to		
be material weakness(es)?	at the not considered to	YES	X None Reported
Type of auditor's report issued on com	pliance for major programs:	U	nmodified
		(Unmodified, Qu	alified, Adverse, Disclaimer ⁷)
Any audit findings disclosed that are re	equired to be reported in		
accordance with §200.516 (a)?		YES	XNO
IDENTIFICATION OF MAJOR PROGRAM	MS: ⁸		
CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM o	or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
10.553, 10.555, and 10.559	Child Nutrition Cluster		7,532,425
84.010	TITLE I GRANTS TO LOCAL EDUCATION AGENCIES		1,412,333
84.425D and 84.425U	COVID 19 - EDUCATION STABILIZATION FUND PROG	RAM	7,736,420
	Total Amount Tested as	Major	\$16,681,178
Total Federal Expenditures for 7/1/20	0-6/30/21	\$20,466,853	
% tested as Major		81.50%	
Dollar threshold used to distinguish be	tween Type A and Type B programs:	\$750,000	0.00
Auditee qualified as low-risk auditee?		XYES	NO

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."

 $^{^{\}rm 8}$ $\,$ 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.

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.

Palatine CCSD 15 05-016-0150-04 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2022

	SECTION II - FINANCIAL STATEMENT FINDINGS						
1. FINDING NUMBER: ¹¹	2022 - <u>None</u>	2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?			
3. Criteria or specific requirem	ent						
4. Condition							
5. Context ¹²							
6. Effect							
7. Cause							
8. Recommendation							
9. Management's response ¹³							

A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2021** would be assigned a reference number of **2021-001**, **2021-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

 $^{^{13}}$ See §200.521 $\it Management\ decision\$ for additional guidance on reporting management's response.

Palatine CCSD 15 05-016-0150-04

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2022

	SE	CTION III	- FEDERAL AWARD FINDII	NGS AND QUE	STIONED COS	STS
FINDING NUMBER:14	2022 -	None	2. THIS FINDING IS:		New	Repeat from Prior year? Year originally reported?
Federal Program Name and	Year:					
Project No.:					5. CFDA No.:	
Passed Through: Federal Agency:						
Criteria or specific requirem	ent (including st	atutory, re	gulatory, or other citation)			
Condition ¹⁵						
D. Questioned Costs ¹⁶						
o. Questioned costs						
1. Context ¹⁷						
2. Effect						
3. Cause						
1. Recommendation						
5. Management's response 18						

See footnote 11.

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

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

¹⁷ See footnote 12.

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

Palatine CCSD 15 05-016-0150-04

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹ Year Ending June 30, 2022

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

Finding Number	<u>Condition</u>	Current Status ²⁰
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None

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

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

 $^{^{19}\,}$ Explanation of this schedule - §200.511 (b)

 $^{^{\}rm 20}$ Current Status should include one of the following: