

SCHOOL DISTRICT OF JANESVILLE
Janesville, Wisconsin

FEDERAL AND STATE SINGLE AUDIT REPORTS

Year Ended June 30, 2018

SCHOOL DISTRICT OF JANESVILLE
Janesville, Wisconsin

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**INDEPENDENT AUDITOR'S REPORT ON
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE**

Board of Education
School District of Janesville
Janesville, Wisconsin

**Report on the Schedules of Expenditures of Federal Awards and State Financial Assistance Required
by the Uniform Guidance and the Wisconsin *State Single Audit Guidelines***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the School District of Janesville (the "district") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the district's basic financial statements. We issued our report thereon dated November 28, 2018, 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 district's basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*, issued by the State of Wisconsin Department of Administration and State Single Audit Committee, and are 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 schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

Madison, Wisconsin
November 28, 2018

Smith & Gesteland, LLP
SMITH & GESTELAND, LLP



SCHOOL DISTRICT OF JANESVILLE
 Janesville, Wisconsin
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2018

Awarding Agency Pass-Through Agency/ Award Description	Federal Catalog Number	Pass Through Identifying Number	Receivable July 1, 2017	Grantor Reimbursements	Expenditures	Receivable June 30, 2018
<u>U.S. DEPARTMENT OF EDUCATION</u>						
Special Education Cluster (IDEA):						
High Cost Special Education Aid Passed through Wisconsin Department of Public Instruction: July 1, 2017 - June 30, 2018	84.027	532695-119	\$	\$ 18,873	\$ 18,873	\$
IDEA Flow Through Entitlement Passed through Wisconsin Department of Public Instruction: July 1, 2016 - June 30, 2017 July 1, 2017 - June 30, 2018	84.027	2018-532695-IDEA-341	80,177	80,177 2,325,170	2,963,938	638,768
IDEA Discretionary Passed through Wisconsin Department of Public Instruction: July 1, 2016 - June 30, 2017	84.027	2018-532695-IDEA-342	<u>2,896</u>	<u>2,896</u>		
Subtotal CFDA 84.027			<u>83,073</u>	<u>2,427,116</u>	<u>2,982,811</u>	<u>638,768</u>
IDEA Preschool Entitlement Passed through Wisconsin Department of Public Instruction: July 1, 2016 - June 30, 2017 July 1, 2017 - June 30, 2018	84.173	2018-532695-Pre-S-347	25,568	25,568 62,064	85,416	23,352
Subtotal CFDA 84.173			<u>25,568</u>	<u>87,632</u>	<u>85,416</u>	<u>23,352</u>
Subtotal Special Education Cluster (IDEA)			<u>108,641</u>	<u>2,514,748</u>	<u>3,068,227</u>	<u>662,120</u>
ESEA Title I, Part A Cluster:						
ESEA Title 1-A Basic Grant Passed through Wisconsin Department of Public Instruction: July 1, 2016 - June 30, 2017 July 1, 2017 - June 30, 2018	84.010	2018-532695-Title I-141	477,954	477,954 1,912,010	2,320,724	408,714
ESEA Title 1-A State Program Improvement Passed through Wisconsin Department of Public Instruction: July 1, 2017 - June 30, 2018	84.010	2018-532695-Focus-145		8,100	14,000	5,900

SCHOOL DISTRICT OF JANESVILLE
 Janesville, Wisconsin
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 (Continued)
 Year Ended June 30, 2018

Awarding Agency Pass-Through Agency/ Award Description	Federal Catalog Number	Pass Through Identifying Number	Receivable July 1, 2017	Grantor Reimbursements	Expenditures	Receivable June 30, 2018
<u>U.S. DEPARTMENT OF EDUCATION</u>						
Title I-D Delinquent LEAs Passed through Wisconsin Department of Public Instruction: July 1, 2016 - June 30, 2017 July 1, 2017 - June 30, 2018	84.010	2018-532695-TI-Delinquent-140	\$ 16,932	\$ 16,932	\$ 102,025	\$ 17,226
Subtotal ESEA Title I, Part A Cluster			<u>494,886</u>	<u>2,499,795</u>	<u>2,436,749</u>	<u>431,840</u>
Carl Perkins Act Formula Allocation Grant Passed through Wisconsin Department of Public Instruction: July 1, 2016 - June 30, 2017 July 1, 2017 - June 30, 2018	84.048	2018-532695-CP-CTE-400	13,429	13,429 69,177	103,779	34,602
ESEA Title X-C Homeless Children Passed through Wisconsin Department of Public Instruction: July 1, 2016 - June 30, 2017 July 1, 2017 - June 30, 2018	84.196	2018-532695-Homeless-335	13,950	13,950 48,971	64,947	15,976
ESEA Title IV-B 21st Century Community Learning Centers Passed through Wisconsin Department of Public Instruction: July 1, 2016 - June 30, 2017 July 1, 2017 - June 30, 2018	84.287	2018-532695-CLC-367	31,722	31,722 149,489	176,097	26,608
IDEA D State Personnel Development Grant SPDG Passed through Wisconsin Department of Public Instruction: July 1, 2016 - June 30, 2017 July 1, 2017 - June 30, 2018	84.323	2018-532695-SPDG-349	3,778	3,778 10,983	16,000	5,017
Title III-A English Language Acquisition Formula Passed through Wisconsin Department of Public Instruction: July 1, 2016 - June 30, 2017 July 1, 2017 - June 30, 2018	84.365	2018-532695-Title III A-391	6,853	6,853 46,371	52,167	5,796

SCHOOL DISTRICT OF JANESVILLE
 Janesville, Wisconsin
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 (Continued)
 Year Ended June 30, 2018

Awarding Agency Pass-Through Agency/ Award Description	Federal Catalog Number	Pass Through Identifying Number	Receivable July 1, 2017	Grantor Reimbursements	Expenditures	Receivable June 30, 2018
<u>U.S. DEPARTMENT OF EDUCATION</u>						
ESEA Title II-A Formula Teacher and Principal Training Passed through Wisconsin Department of Public Instruction: July 1, 2016 - June 30, 2017 July 1, 2017 - June 30, 2018	84.367	2018-532695-Title II-365	\$ 55,601	\$ 55,601 273,091	\$ 331,031	\$ 57,940
Title IV-A Student Support and Academic Enrichment Grants Passed through Wisconsin Department of Public Instruction: July 1, 2017 - June 30, 2018	84.424	2018-532695-Title-IV A-381			1,257	1,257
Total U.S. Department of Education			<u>728,860</u>	<u>5,737,958</u>	<u>6,250,254</u>	<u>1,241,156</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>						
Fresh Fruit & Vegetable Program (FFVP) Passed through Wisconsin Department of Public Instruction: July 1, 2016 - June 30, 2017 July 1, 2017 - June 30, 2018	10.582	2018-532695-FF&V-376	17,060	17,060 85,708	112,919	27,211
Fresh Fruit & Vegetable Program (FFVP) Passed through Wisconsin Department of Public Instruction: July 1, 2017 - June 30, 2018	10.582	2018-532695-FF&V-594		7,401	7,401	
Subtotal CFDA 10.582			<u>17,060</u>	<u>110,169</u>	<u>120,320</u>	<u>27,211</u>
Child Nutrition Cluster						
Non-Cash Assistance (Commodities):						
National School Lunch Program Passed through Wisconsin Department of Public Instruction: July 1, 2017 - June 30, 2018	10.555	2018-532695-NSL-547		354,696	354,696	
Summer Food Service Program for Children Passed through Wisconsin Department of Public Instruction: July 1, 2017 - June 30, 2018	10.555	2018-532695-SFSP-586		1,109	1,109	
Subtotal Non-Cash Assistance, CFDA 10.555				<u>355,805</u>	<u>355,805</u>	

SCHOOL DISTRICT OF JANESVILLE
 Janesville, Wisconsin
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 (Continued)
 Year Ended June 30, 2018

Awarding Agency Pass-Through Agency/ Award Description	Federal Catalog Number	Pass Through Identifying Number	Receivable July 1, 2017	Grantor Reimbursements	Expenditures	Receivable June 30, 2018
<u>U.S. DEPARTMENT OF AGRICULTURE</u>						
Cash Assistance:						
National School Lunch Program	10.555	2018-532695-NSL-547				
Passed through Wisconsin Department of Public Instruction:						
July 1, 2016 - June 30, 2017			\$ 306,978	\$ 306,978	\$	\$
July 1, 2017 - June 30, 2018				1,838,262	2,193,599	355,337
NSL Area Eligible Snack Program	10.555	2018-532695-NSL-Snacks-566				
Passed through Wisconsin Department of Public Instruction:						
July 1, 2017 - June 30, 2018			<u> </u>	54,168	58,610	4,442
Subtotal CFDA 10.555			<u>306,978</u>	<u>2,555,213</u>	<u>2,608,014</u>	<u>359,779</u>
Cash Assistance:						
School Breakfast Program	10.553	2018-532695-SB-546				
Passed through Wisconsin Department of Public Instruction:						
July 1, 2016 - June 30, 2017			146,884	146,884		
July 1, 2017 - June 30, 2018				892,840	1,074,110	181,270
Summer Food Service Program for Children	10.559	2018-532695-SFSP-586				
Passed through Wisconsin Department of Public Instruction:						
July 1, 2016 - June 30, 2017			87,354	87,354		
July 1, 2017 - June 30, 2018			<u> </u>	50,524	113,530	63,006
Subtotal Child Nutrition Cluster			<u>541,216</u>	<u>3,732,815</u>	<u>3,795,654</u>	<u>604,055</u>
Circles of Support	10.500	26494				
Passed through University of Wisconsin - Extension:						
July 1, 2016 - June 30, 2017			<u>3,136</u>	<u>3,136</u>		
Total U.S. Department of Agriculture			<u>561,412</u>	<u>3,846,120</u>	<u>3,915,974</u>	<u>631,266</u>

SCHOOL DISTRICT OF JANESVILLE
 Janesville, Wisconsin
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 (Continued)
 Year Ended June 30, 2018

Awarding Agency Pass-Through Agency/ Award Description	Federal Catalog Number	Pass Through Identifying Number	Receivable July 1, 2017	Grantor Reimbursements	Expenditures	Receivable June 30, 2018
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
Teen Parents Dropout Prevention Public Aid Passed through Wisconsin Department of Public Instruction: July 1, 2016 - June 30, 2017 July 1, 2017 - June 30, 2018	93.500	2018-532695-InSPIRE-591	\$ 14,568	\$ 14,568 123,261	\$ 143,301	\$ 20,040
Center For Disease Control Basic Passed through Wisconsin Department of Public Instruction: July 1, 2016 - June 30, 2017 July 1, 2017 - June 30, 2018	93.079	2018-532695-WILY-334	2,717	2,717	5,608	5,608
Medical Assistance Program Passed through Wisconsin Department of Health Services: July 1, 2016 - June 30, 2017 July 1, 2017 - June 30, 2018	93.778	44207400	51,854	51,854 734,862	810,953	76,091
Total U.S. Department of Health and Human Services			<u>69,139</u>	<u>927,262</u>	<u>959,862</u>	<u>101,739</u>
Total Federal Programs			<u>\$ 1,359,411</u>	<u>\$ 10,511,340</u>	<u>\$ 11,126,090</u>	<u>\$ 1,974,161</u>

SCHOOL DISTRICT OF JANESVILLE
 Janesville, Wisconsin
SCHEDULE OF STATE FINANCIAL ASSISTANCE
 Year Ended June 30, 2018

Awarding Agency Pass-Through Agency/ Award Description	State I.D. Number	Pass Through Identifying Number	Receivable July 1, 2017	State Reimbursements	Expenditures	Receivable June 30, 2018
<u>Cost Reimbursement Programs</u>						
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION:						
Alcohol and Other Drug Abuse July 1, 2016 - June 30, 2017	255.306	532695-143	\$ 18,621	\$ 18,621	\$	\$
July 1, 2017 - June 30, 2018					25,000	25,000
Miscellaneous (various pass-thru agencies)					2,375	2,375
Total cost reimbursement programs			<u>18,621</u>	<u>18,621</u>	<u>27,375</u>	<u>27,375</u>
<u>Entitlement Programs</u>						
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION:						
Special Education and School Age Parents	255.101	532695-100		4,214,828	4,214,828	
Common School Fund Library Aid	255.103	532695-104		400,632	400,632	
General Transportation Aid	255.107	532695-102		18,507	18,507	
Equalization Aids	255.201	532695-116	1,156,442	67,981,451	67,982,224	1,157,215
Tuition Payments	255.401	532695-157/158		246,119	246,119	
Student Achievement Guarantee in Education (SAGE)	255.504	532695-160		711,998	711,998	
High Cost Special Education Aid	255.210	532695-119		72,799	72,799	
State School Lunch Aid	255.102	532695-107		45,970	45,970	
State School Breakfast Aid	255.344	532695-108		58,442	58,442	
Bilingual/Bicultural Aid	255.106	532695-111		43,597	43,597	
Wisconsin School Day Milk Program	255.115	532695-109		11,771	11,771	
Educator Effective Eval Sys Grants Public	255.940	532695-154		70,480	70,480	
Per Pupil Aid	255.945	532695-113		4,443,300	4,443,300	
Career and Technical Educ Incentive Grants	255.950	532695-171		15,837	15,837	
Assessments of Reading Readiness	255.956	532695-166		4,630	12,102	7,472
Robotics League Participation Grants	255.959	532695-167	5,340	5,340	3,754	3,754
Aid For Special Education Transition Grants	255.960	532695-168		42,000	42,000	
WISCONSIN DEPARTMENT OF REVENUE:						
State Computer Aid		532695	214,902	214,902	218,061	218,061
Miscellaneous (various pass-thru agencies)				765	765	
Total entitlement programs			<u>1,376,684</u>	<u>78,603,368</u>	<u>78,613,186</u>	<u>1,386,502</u>
Total State Programs			<u>\$ 1,395,305</u>	<u>\$ 78,621,989</u>	<u>\$ 78,640,561</u>	<u>\$ 1,413,877</u>

SCHOOL DISTRICT OF JANESVILLE

Janesville, Wisconsin

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2018

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state grant activity of the School District of Janesville and are presented on the modified accrual basis of accounting. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Wisconsin *State Single Audit Guidelines*. Therefore, some material presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 - OVERSIGHT AGENCIES

The district's federal oversight agency for audit is the U.S. Department of Education. The district's state cognizant agency is the Wisconsin Department of Public Instruction.

NOTE 3 - SPECIAL EDUCATION AND SCHOOL AGE PARENTS PROGRAM

Total net aidable cost on the Wisconsin Department of Public Instruction Aid Sheet ("2018-2019 Special Ed Aid Computation Based on 2017-2018 Actual Costs" report) was \$15,984,279.

NOTE 4 - INDIRECT COST RATE

The district has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Education
School District of Janesville
Janesville, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the School District of Janesville (the "district"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the district's basic financial statements, and have issued our report thereon dated November 28, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the district'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the district's internal control. Accordingly, we do not express an opinion on the effectiveness of the district'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 district's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the district'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 district's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Madison, Wisconsin
November 28, 2018

Smith & Gesteland, LLP
SMITH & GESTELAND, LLP

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE
AND THE WISCONSIN STATE SINGLE AUDIT GUIDELINES**

Board of Education
School District of Janesville
Janesville, Wisconsin

Report on Compliance for Each Major Program

We have audited the School District of Janesville's (the "district") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the district's major federal programs for the year ended June 30, 2018. We have also audited the district's compliance with the types of compliance requirements described in the Wisconsin *State Single Audit Guidelines* issued by the State of Wisconsin Department of Administration and State Single Audit Committee that could have a direct and material effect on each of the district's major state programs for the year ended June 30, 2018. The district's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the district's major federal and state 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Wisconsin *State Single Audit Guidelines*, issued by the State of Wisconsin Department of Administration and State Single Audit Committee. Those standards, the Uniform Guidance, and the Wisconsin *State Single Audit Guidelines* 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 or state program occurred. An audit includes examining, on a test basis, evidence about the district'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 and state program. However, our audit does not provide a legal determination of the district's compliance.



Opinion on Each Major Federal and State Program

In our opinion, the district complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of the district is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the district's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state 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 and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the district'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 or state 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 or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Madison, Wisconsin
November 28, 2018

Smith & Gesteland, LLP
SMITH & GESTELAND, LLP

SCHOOL DISTRICT OF JANESVILLE

Janesville, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2018

SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major program(s):	
Material weakness(es) identified?	No
Significant deficiencies identified?	None reported
Type of auditor's report issued on compliance for major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 200.516 of the Uniform Guidance?	No

Identification of major federal program(s):

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

State Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Wisconsin <i>State Single Audit Guidelines</i> ?	No

SCHOOL DISTRICT OF JANESVILLE

Janesville, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

Year Ended June 30, 2018

State Awards (continued)

Identification of major state programs:

<u>State ID Number</u>	<u>Name of State Program</u>
255.101	Special Education and School Age Parents
255.201	Equalization Aids
255.210	High Cost Special Education Aid
255.504	Student Achievement Guarantee in Education (SAGE)

Dollar threshold used to distinguish between Type A and Type B programs: \$250,000

Auditee qualified as a low-risk auditee? Yes

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

SECTION III - FEDERAL AND STATE FINDINGS AND QUESTIONED COSTS

NONE

SCHOOL DISTRICT OF JANESVILLE

Janesville, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

Year Ended June 30, 2018

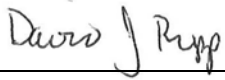
SECTION IV - OTHER ISSUES

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No

Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned costs, material weakness, reportable condition, management letter comment) related to grants/contracts with funding agencies that require audits to be in accordance with the Wisconsin *State Single Audit Guidelines*:
Department of Public Instruction No

Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes

Name and signature of partner



David J. Rupp, CPA

Date of report

November 28, 2018