

JERICO UNION FREE SCHOOL DISTRICT

FEDERAL SINGLE AUDIT

June 30, 2010

**JERICO UNION FREE SCHOOL DISTRICT
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JERICO UNION FREE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2010

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<u>United States Department of Education</u>			
Passed Through New York State, Department of Education:			
<u>Special Education Cluster</u>			
Special Education Grants to States	84.027	0032-09-0466	\$ 53,469
Special Education Grants to States	84.027	0032-10-0466	460,674
Special Education Preschool Grants	84.173	0033-09-0466	600
Special Education Preschool Grants	84.173	0033-10-0466	22,870
ARRA - Special Education Grants to States	84.391	5032-10-0466	407,114
ARRA - Special Education Preschool Grants	84.392	5033-10-0466	<u>18,093</u>
			962,820
Title I Grants to Local Education Agencies	84.010	0021-10-1695	84,001
Safe and Drug Free Schools & Communities State Grants	84.186	0180-09-1695	253
Safe and Drug Free Schools & Communities State Grants	84.186	0180-10-1695	2,511
State Grant for Innovative Programs	84.298	0002-09-1695	1,025
Education Technology State Grants	84.318	0292-09-1695	1,965
Education Technology State Grants	84.318	0292-10-1695	950
English Language Acquisition Grants	84.365	0293-09-1695	200
English Language Acquisition Grants	84.365	0293-10-1695	7,834
English Language Acquisition Grants	84.365	0149-09-1695	19,960
English Language Acquisition Grants	84.365	0149-10-1695	20,634
Improving Teacher Quality State Grants	84.367	0147-09-1695	2,920
Improving Teacher Quality State Grants	84.367	0147-10-1695	61,530
ARRA - State Fiscal Stabilization Fund- Education State Grants	84.394	5000-10-1695	<u>701,817</u>
Total Department of Education			<u>1,868,420</u>
<u>United States Department of Agriculture</u>			
Passed Through New York State, Department of Education			
<u>Child Nutrition Cluster</u>			
Non-Cash Assistance (food distribution)			
National School Lunch Program	10.555	N/A	55,339
Cash Assistance			
National School Lunch Program	10.555	N/A	<u>80,597</u>
Total Department of Agriculture			<u>135,936</u>
Total Federal Awards Expended			<u>\$ 2,004,356</u>

JERICO UNION FREE SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2010

1. GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs administered by the Jericho Union Free School District, which is described in Note 1 to the District's accompanying financial statements, using the modified accrual basis of accounting. Federal awards that are included in the schedule may be received directly from federal agencies, as well as federal awards that are passed through other government agencies. The information is presented in accordance with the requirements of OMB 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 financial statements.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. Certain of the District's federal award programs may have been charged with indirect costs, based upon an established rate applied to overall expenditures. There is no other indirect cost allocation plan in effect.

Matching costs (the District's share of certain program costs) are not included in the reported expenditures.

The basis of accounting varies by federal program consistent with the underlying regulations pertaining to each program.

The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable program and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the District's financial reporting system.

2. SUBRECIPIENTS

No amounts were provided to subrecipients.

3. OTHER DISCLOSURES

No insurance is carried specifically to cover equipment purchased with federal funds. Any equipment purchased with federal funds has only a nominal value, and is covered by the District's casualty insurance policies.

There were no loans or loan guarantees outstanding at year end.

JERICO UNION FREE SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2010

There were no findings or questioned costs relative to federal awards.

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Education
Jericho Union Free School District
Jericho, New York

Compliance

We have audited Jericho Union Free School District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (*OMB Circular A-133 Compliance Supplement*) that could have a direct and material effect on each of Jericho Union Free School District's major federal programs for the year ended June 30, 2010. The Jericho Union Free School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Jericho Union Free School District's management. Our responsibility is to express an opinion on the Jericho Union Free School District's compliance based on our audit.

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 the Jericho Union Free School 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. Our audit does not provide a legal determination of the District's compliance with those requirements.

In our opinion, the Jericho Union Free School District 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, 2010.

Internal Control Over Compliance

The management of the Jericho Union Free School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Jericho Union Free School District's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance 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 the Jericho Union Free School 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 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.

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 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, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund and the fiduciary funds of the Jericho Union Free School District as of and for the year ended June 30, 2010, and have issued our report thereon dated September 13, 2010. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Jericho Union Free School District's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the use and information of the Board of Education, Audit Committee, management of Jericho Union Free School District, others you deem appropriate within the District, and any governmental authorities you need to share this with, as well as federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Cullen & Danowski, LLP

November 15, 2010

*(except as to schedule of expenditures of federal awards,
which is as of September 13, 2010)*

JERICO UNION FREE SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2010

1. SUMMARY OF AUDITOR'S RESULTS

- A. The auditor's report expresses an unqualified opinion on the financial statements.
- B. No significant deficiencies in internal control were disclosed by the audit of the financial statements.
- C. No instances of noncompliance material to the financial statements were disclosed during the audit.
- D. No significant deficiencies in internal control over major programs were disclosed by the audit.
- E. The auditor's report on compliance for the major programs expresses an unqualified opinion.
- F. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in Part 3 of this Schedule.
- G. The programs tested as major programs were:

Special Education Cluster

Special Education Grants to States	CFDA No. 84.027
Special Education Preschool Grants	CFDA No. 84.173
ARRA - Special Education Grants to States	CFDA No. 84.391
ARRA - Special Education Preschool Grants	CFDA No. 84.392

ARRA - State Fiscal Stabilization Fund – Education State Grants CFDA No. 84.394

- H. The dollar threshold used to distinguish between Type A and B programs was \$300,000.
- I. The Jericho Union Free School District did not qualify as a low-risk auditee.

2. FINANCIAL STATEMENTS FINDINGS

There are no findings to be reported.

3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no findings or questioned costs to be reported.

JERICO UNION FREE SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2010

A corrective action plan for the year ended June 30, 2010 is not required.

