

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2021

DISTRICT/JOINT AGREEMENT NAME Community Consolidated School District 15	RCDT NUMBER 05-016-0150-04	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 065-046525	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Laurie Heinz		NAME AND ADDRESS OF AUDIT FIRM Miller, Cooper & Co., Ltd. 1751 Lake Cook Road Deerfield, IL 60015	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 580 N First Bank Drive Palatine, Illinois 60067		E-MAIL ADDRESS: ballen@millercooper.com	
		NAME OF AUDIT SUPERVISOR Betsy Allen	
		CPA FIRM TELEPHONE NUMBER 847-205-5000	FAX NUMBER 847-205-1400

THE FOLLOWING INFORMATION MUST 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 ISBE (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 *Government Auditing Standards* (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 on LEA letterhead (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

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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. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 29) on Line 11. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE 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
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
- * **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>
- * Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)
 CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
 Including, but not limited to:
24. Basis of Accounting

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SINGLE AUDIT INFORMATION CHECKLIST

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'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

**Community Consolidated School District 15
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**RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2021
Annual Financial Report to Schedule of Expenditures of Federal Awards**

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	12,986,234
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities ICR Computation 30, Line 11			365,861
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992		(993,260)
AFR TOTAL FEDERAL REVENUES:		\$	12,358,835

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Title I - School Improvement & Accountability - Refund of PY 2020 Revenues		\$	23,326

ADJUSTED AFR FEDERAL REVENUES **\$ 12,382,161**

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D \$ 12,382,161

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: **\$ 12,382,161**

DIFFERENCE: **\$ -**

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)			
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	10.555	20-4210-00	1,384,015	17,240	1,384,015	0	17,240	0	1,401,255	N/A
Subtotal - 10.555 - National School Lunch Program			1,384,015	17,240	1,384,015	0	17,240	0	1,401,255	
Value of Food Commodities	10.555	FY2020	158,819	0	158,819	0	0	0	158,819	N/A
Value of Food Commodities	10.555	FY2021	0	142,951	0	0	142,951	0	142,951	N/A
Subtotal - 10.555 - Non-Cash Commodities			158,819	142,951	158,819	0	142,951	0	301,770	
Special Milk Program	10.556	20-4215-00	24	0	24	0	0	0	24	N/A
Subtotal - 10.556 - Special Milk Program			24	0	24	0	0	0	24	
School Breakfast Program	10.553	20-4220-00	376,176	10,281	376,176	0	10,281	0	386,457	N/A
Subtotal - 10.553 - School Breakfast Program			376,176	10,281	376,176	0	10,281	0	386,457	
Summer Food Service Program	10.559	20-4225-00	743,286	334,714	743,286	0	334,714	0	1,078,000	N/A
COVID-19 Summer Food Service Program	10.559	20-4225-00	468,289	0	468,289	0	0	0	468,289	N/A
Summer Food Service Program	10.559	21-4225-00	0	4,348,048	0	0	4,348,048	0	4,348,048	N/A
Subtotal - 10.559 - Summer Food Service Program			1,211,575	4,682,762	1,211,575	0	4,682,762	0	5,894,337	
U.S. Department of Defense: Passed through the Illinois State Board of Education (ISBE)										
Non-Cash Commodities - Fresh Fruits and Vegetables	10.555	FY2020	213,797	0	213,797	0	0	0	213,797	N/A
Non-Cash Commodities - Fresh Fruits and Vegetables	10.555	FY2021	0	222,910	0	0	222,910	0	222,910	N/A
Subtotal - 10.555 - Non-Cash Commodities - Department of Defense Fresh Fruits and			213,797	222,910	213,797	0	222,910	0	436,707	

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Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients			
Subtotal - Child Nutrition Cluster			3,344,406	5,076,144	3,344,406	0	5,076,144	0	0	8,420,550	
U.S. Department of Agriculture: Passed through the Illinois State Board of Education (ISBE)											
FRESH FRUITS AND VEGETABLES											
Fresh Fruits and Vegetables	10.582	20-4240-20	34,503	0	34,503	0	0	0	0	34,503	N/A
Fresh Fruits and Vegetables	10.582	21-4240-21	0	13,187	0	0	13,187	0	0	13,187	N/A
Subtotal -10.582 - Fresh Fruits and Vegetables			34,503	13,187	34,503	0	13,187	0	0	47,690	
U.S. Department of Agriculture											
Healthier US School Challenge: Smarter Lunchrooms	10.543	FY2020	10,500	0	10,500	0	0	0	0	10,500	N/A
Subtotal - 10.543 - Healthier US School Challenge: Smarter Lunchrooms			10,500	0	10,500	0	0	0	0	10,500	
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	84.010	20-4300-00	1,739,914	0	1,739,914	0	0	0	0	1,739,914	2,130,368
Title I - Low Income	84.010	21-4300-00	0	1,079,334	0	0	1,079,334	0	0	1,079,334	2,421,605
Subtotal - 84.010 - Title I - Low Income			1,739,914	1,079,334	1,739,914	0	1,079,334	0	0	2,819,248	
Title I - School Improvement & Accountability	84.010	20-4331-20	17,361	0	17,361	0	0	0	0	17,361	129,176
Title I - School Improvement & Accountability	84.010	21-4331-21	0	39,955	0	0	39,955	0	0	39,955	240,991
Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATION AGENCIES			17,361	39,955	17,361	0	39,955	0	0	57,316	
Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATION AGENCIES			1,757,275	1,119,289	1,757,275	0	1,119,289	0	0	2,876,564	
Title IV - 21st Century Comm Learning Centers	84.287	21-4421-A1	0	8,161	0	0	8,161	0	0	8,161	150,000
Subtotal - 84.287 - Title IV - 21st Century Comm Learning Centers			0	8,161	0	0	8,161	0	0	8,161	

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Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)	
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)				Year 7/1/20-6/30/21 Pass through to Subrecipients
ENGLISH LANGUAGE ACQUISITION STATE GRANTS											
Title III-Lang. Inst. Program (LIPLEP)	84.365	20-4909-00	150,146	4,417	150,146	0	4,417	0	0	154,563	383,167
Title III-Lang. Inst. Program (LIPLEP)	84.365	21-4909-00	0	310,757	0	0	310,757	0	0	310,757	519,559
Subtotal - 84.365 - ENGLISH LANGUAGE ACQUISITION STATE GRANTS			150,146	315,174	150,146	0	315,174	0	0	465,320	
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS											
Title II - Teacher Quality	84.367	20-4932-00	444,898	203,757	444,898	0	21,257	0	0	466,155	925,655
Title II - Teacher Quality	84.367	21-4932-00	0	0	0	0	113,642	0	0	113,642	906,323
Subtotal - 84.367 - SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS			444,898	203,757	444,898	0	134,899	0	0	579,797	
SPECIAL EDUCATION CLUSTER (IDEA)											
SPECIAL EDUCATION PRESCHOOL GRANTS TO STATES											
Fed. Sp. Ed. - I.D.E.A. - Preschool (M)	84.173	20-4600-00	111,851	0	111,851	0	0	0	0	111,851	117,200
Fed. Sp. Ed. - I.D.E.A. - Preschool (M)	84.173	21-4600-00	0	83,635	0	0	83,635	0	0	83,635	117,454
Subtotal - 84.173 - SPECIAL EDUCATION PRESCHOOL GRANTS			111,851	83,635	111,851	0	83,635	0	0	195,486	
SPECIAL EDUCATION GRANTS TO STATES											
Fed. Sp. Ed. - I.D.E.A. - Flow through (M)	84.027	20-4620-00	2,460,963	0	2,460,963	0	0	0	0	2,460,963	3,047,720
Fed. Sp. Ed. - I.D.E.A. - Flow through (M)	84.027	21-4620-00	0	2,491,568	0	0	2,491,568	0	0	2,491,568	3,600,864
Fed. Sp. Ed. - I.D.E.A. - Room & Board (M)	84.027	20-4625-XC	0	254,794	0	0	254,794	0	0	254,794	N/A
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES			2,460,963	2,746,362	2,460,963	0	2,746,362	0	0	5,207,325	
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			2,572,814	2,829,997	2,572,814	0	2,829,997	0	0	5,402,811	
COVID 19 - EDUCATION STABILIZATION FUND PROGRAM											
COVID-19 - Elementary and Secondary School Emergency Relief Fund (M)	84.425D	20-4998-ER	0	1,618,111	0	0	1,618,111	0	0	1,618,111	1,639,716
COVID-19 - Elementary and Secondary School Emergency Relief Fund (M)	84.425D	21-4998-E2	0	842,202	0	0	842,202	0	0	842,202	5,915,359

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Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)	
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)				Year 7/1/20-6/30/21 Pass through to Subrecipients
Subtotal - 84.425 - COVID-19 - EDUCATION STABILIZATION FUND PROGRAM			0	2,460,313	0	0	2,460,313	0	0	2,460,313	
United States Environmental Protection Agency											
National Clean Diesel Rebate Program	66.040	20-4999-00	55,000	0	55,000	0	0	0	0	55,000	N/A
Subtotal - 66.040 - U.S. Environmental Protection Agency			55,000	0	55,000	0	0	0	0	55,000	
U.S. Department of Health and Human Services Passed through Illinois Department of Healthcare and Family Services:											
MEDICAID CLUSTER											
MEDICAL ASSISTANCE PROGRAM											
Medicaid Matching - Administrative Outreach	93.778	20-4991-00	290,309	0	290,309	0	0	0	0	290,309	N/A
Medicaid Matching - Administrative Outreach	93.778	21-4991-00	0	356,139	0	0	356,139	0	0	356,139	N/A
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			290,309	356,139	290,309	0	356,139	0	0	646,448	
Subtotal - MEDICAID CLUSTER			290,309	356,139	290,309	0	356,139	0	0	646,448	
Total All Federal Awards			8,659,851	12,382,161	8,659,851	0	12,313,303	0	0	20,973,154	

- (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.

Community Consolidated School District 15
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NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2021

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Community Consolidated School District 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.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____ YES _____ X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, **Community Consolidated School District 15** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
None		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **Community Consolidated School District 15** and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$142,951	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$222,910	
		Total Non-Cash \$365,861

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
District had Federal grants requiring matching expenditures	No
	(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

⁵ This note is included to meet the 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)

Community Consolidated School District 15
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2021

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

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

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.173 & 84.027	Special Education Cluster	\$ 2,829,997
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief Fund	2,460,313
	Total Amount Tested as Major	\$5,290,310

Total Federal Expenditures for 7/1/20-6/30/21

\$12,313,303

% tested as Major

42.96%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? X YES NO

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

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

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

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

Community Consolidated School District 15
05-016-0150-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2021- None** 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.

Community Consolidated School District 15
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2021

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2021- None** 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

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

Community Consolidated School District 15
05-016-0150-04
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2021

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

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

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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