

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

DISTRICT/JOINT AGREEMENT NAME Community Unit School District 200	RCDT NUMBER 19-022-2000-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Baker Tilly US, LLP 1301 West 22nd Street, Suite 400 Oak Brook	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 130 W. Park Avenue Wheaton, Illinois 60189		E-MAIL ADDRESS:	
		NAME OF AUDIT SUPERVISOR Nick Cavaliere, CPA CFE	
		CPA FIRM TELEPHONE NUMBER (630) 990-3131	FAX NUMBER (630) 990-0039

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 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 *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(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

**Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With *Government Auditing Standards***

Independent Auditors' Report

To the Board of Education of
Community Unit School District 200

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 (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of Community Unit School District 200 (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 3, 2023.

Report on 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) as a basis for designing 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 entity'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001, that we consider to be a material weakness.

Report on 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 financial statements. 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*.

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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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Oak Brook, Illinois
March 3, 2023

**Report on Compliance
for Each Major Federal Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

Independent Auditors' Report

To the Board of Education of
Community Unit School District 200

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Unit School District 200's (the District) compliance with the types of compliance requirements identified as subject to audit 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, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 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 program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities and each major fund of the District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated March 3, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States, the District's basic financial statements as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated November 17, 2021 which contained unmodified opinions on the respective financial statements of the governmental activities and each major fund. The 2021 information included in the schedule of expenditures of federal awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 financial statements. The 2021 information has been subjected to the auditing procedures applied in the audit of the 2021 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those 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 2021 information included in the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2021, as a whole.

Baker Tilly US, LLP

Oak Brook, Illinois
March 3, 2023

Community Unit School District 200
19-022-2000-26
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	\$	16,090,644
Flow-through Federal Revenues			
Revenues 10-15, Line 115	Account 2200		
Value of Commodities			
ICR Computation 37, Line 11			
Less: Medicaid Fee-for-Service Program			
Revenues 10-15, Line 266	Account 4992		(385,531)
AFR TOTAL FEDERAL REVENUES:			

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES \$ 15,705,113

Total Current Year Federal Revenues Reported on SEFA:
 Federal Revenues Column D \$ 15,705,113

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: \$ 15,705,113

DIFFERENCE: \$ -

Community Unit School District 200
19-022-2000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/20-6/30/21 (E)	Expenditure/Disbursements ⁴		Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)		Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)				
Title IVA Student Support & Academic Enrichment - PY21	84.424	21-4400-00	6,006	29	6,006	0	29	0	0	6,035	29,999
Title IVA Student Support & Academic Enrichment - PY22	84.424	22-4400-00	0	15,583	0	0	15,583	0	0	15,583	29,999
Subtotal - 84.424 - TITLE IVA - GRANTS TO LOCAL EDUCATION AGENCIES			6,006	15,612	6,006	0	15,612	0	0	21,618	21,618
SPECIAL EDUCATION CLUSTER (IDEA)											
SPECIAL EDUCATION GRANTS TO STATES											
IDEA - Flow Through - PY21	84.027	21-4620-00	2,759,546	0	2,759,546	0	0	0	0	2,759,546	3,049,767
IDEA - Flow Through - PY22	84.027	22-4620-00	0	3,022,555	0	0	3,022,555	0	0	3,022,555	3,289,365
IDEA - Flow Through - PY21	84.027	21-4620-EI	282,521	187,543	470,064	0	0	0	0	470,064	922,766
IDEA - Flow Through - PY22	84.027	22-4620-EI	0	452,702	0	0	452,702	0	0	452,702	452,702
IDEA - Room & Board - PY21	84.027	21-4625	292,113	102,667	292,113	0	102,667	0	0	394,780	N/A
IDEA - Room & Board - PY22	84.027	22-4625	0	166,247	0	0	166,247	0	0	166,247	N/A
COVID-19 -Elementary and Secondary School Emergency Relief (ESSER) Fund - PY22	84.027X	22-4998-ID	0	22,392	0	0	22,392	0	0	22,392	590,141
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES			3,334,180	3,954,106	3,521,723	0	3,766,563	0	0	7,288,286	8,304,741
IDEA - Flow Through Pre-School - PY21	84.173	21-4600-00	75,881	0	75,881	0	0	0	0	75,881	82,532
IDEA - Flow Through Pre-School - PY22	84.173	22-4600-00	0	73,974	0	0	73,974	0	0	73,974	86,080
Subtotal - 84.173 - SPECIAL EDUCATION GRANTS TO STATES			75,881	73,974	75,881	0	73,974	0	0	149,855	168,612
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			3,410,061	4,028,080	3,597,604	0	3,840,537	0	0	7,438,141	8,473,353

Community Unit School District 200
19-022-2000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/20-6/30/21 (E)	Expenditure/Disbursements ⁴		Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)		Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 Pass through to Subrecipients				
US DEPARTMENT OF EDUCATION PASSED THROUGH DUPAGE AREA OCCUPATIONAL SYSTEM TECHNOLOGY CENTER OF DUPAGE											
Voc. Ed. - Carl Perkins Grant - PY21	84,048	21-4799-00	39,693	0	39,693	0	0	0	0	39,693	N/A
Voc. Ed. - Carl Perkins Grant - PY22	84,048	22-4799-00	0	38,509	0	0	38,509	0	0	38,509	N/A
Subtotal - 84,048 - VOC. ED - CARL PERKINS GRANT			39,693	38,509	39,693	0	38,509	0	0	78,202	N/A
U.S. Department of Agriculture Passed Through Illinois State Board of Education											
PANDEMIC EBT ADMINISTRATIVE COSTS											
COVID-19 - NUTRITION PEFT FUNDING (ARP NUTRITION)	10,649	21-4210-BT	0	3,063	0	0	3,063	0	0	3,063	N/A
Subtotal - 10,649 - PANDEMIC EBT ADMINISTRATIVE COSTS			0	3,063	0	0	3,063	0	0	3,063	N/A
CHILD NUTRITION CLUSTER											
NATIONAL SCHOOL LUNCH PROGRAM											
National School Lunch Program - PY21	10,555	21-4210-00	0	420,132	0	0	420,132	0	0	420,132	N/A
National School Lunch Program - PY22	10,555	22-4210-00	0	2,946,571	0	0	2,946,571	0	0	2,946,571	N/A
Non-Cash USDA Foods - PY21	10,555	21-4999-00	63,754	0	63,754	0	0	0	0	63,754	N/A
Non-Cash USDA Foods - PY22	10,555	22-4999-00	0	115,911	0	0	115,911	0	0	115,911	N/A
COVID-19 - Nutrition Supply Chain Assistance (ARP Nutrition)	10,555	22-4210-SC	0	210,596	0	0	210,596	0	0	210,596	N/A
COVID-19 - Emergency Operational Costs Reimbursement Programs (CRRSA) - National School Lunch Program - PY21	10,555	21-4210-SN	0	28,441	0	0	28,441	0	0	28,441	N/A
Subtotal - 10,555 - NATIONAL SCHOOL LUNCH PROGRAM			63,754	3,721,651	63,754	0	3,721,651	0	0	3,785,405	N/A
SCHOOL BREAKFAST PROGRAM											
School Breakfast Program - PY21	10,553	21-4220-00	0	41,941	0	0	41,941	0	0	41,941	N/A
School Breakfast Program - PY22	10,553	22-4220-00	0	436,327	0	0	436,327	0	0	436,327	N/A
Subtotal - 10,553 - SCHOOL BREAKFAST PROGRAM			0	478,268	0	0	478,268	0	0	478,268	N/A

Community Unit School District 200
19-022-2000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/20-6/30/21 (E)	Expenditure/Disbursements ⁴		Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)		Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)				
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN											
Summer Food Service - PY 21	10.559	21-4225-00	1,998,747	0	1,998,747	0	0	0	0	1,998,747	N/A
Subtotal - 10.559 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN			1,998,747	0	1,998,747	0	0	0	0	1,998,747	N/A
US Department of Defense Passed Through the Illinois State Board of Education											
DoD Fruits & Vegetables - PY 21	10.555	21-4999-00	179,960	0	179,960	0	0	0	0	179,960	N/A
DoD Fruits & Vegetables - PY 22	10.555	22-4999-00	0	332,384	0	0	332,384	0	0	332,384	N/A
Subtotal - 10.555 - FRESH FRUITS AND VEGETABLES.			179,960	332,384	179,960	0	332,384	0	0	512,344	N/A
Subtotal - CHILD NUTRITION CLUSTER			2,242,461	4,532,303	2,242,461	0	4,532,303	0	0	6,774,764	N/A
US Department of Healthcare and Family Services through IL Dept of Healthcare and Family Services Passed through AERO											
MEDICAID CLUSTER											
MEDICAL ASSISTANCE PROGRAM											
Medical Assistance Program - PY21	93.778	21-4991-00	414,375	0	414,375	0	0	0	0	414,375	N/A
Medical Assistance Program - PY22	93.778	22-4991-00	0	324,074	0	0	324,074	0	0	324,074	N/A
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			414,375	324,074	414,375	0	324,074	0	0	738,449	N/A
Subtotal - MEDICAID CLUSTER			414,375	324,074	414,375	0	324,074	0	0	738,449	N/A
Federal Emergency Management Agency Passed Through the Illinois Emergency Management Agency											
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)											
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4489-043-U3K10-00	0	231,508	0	0	231,508	0	0	231,508	N/A
Subtotal - 97.036 - DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)			0	231,508	0	0	231,508	0	0	231,508	N/A

Community Unit School District 200
19-022-2000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/20-6/30/21 (E)	Expenditure/Disbursements ⁴		Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)		Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 Pass through to Subrecipients				
Federal Communications Commission											
EMERGENCY CONNECTIVITY FUND PROGRAM											
COVID-19 - Emergency Connectivity Fund	32.009	ECF202109490	0	81,600	0	0	81,600	0	0	81,600	81,600
Subtotal - 32.009 - Emergency Connectivity Fund Program			0	81,600	0	0	81,600	0	0	81,600	81,600
TOTAL FEDERAL AWARDS			7,718,766	15,705,113	7,906,309	0	16,048,057	0	703	23,641,961	25,236,916

• (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 assistance listing number is not available, the auditee should indicate that the assistance listing 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 guarantee outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Community Unit School District 200
19-022-2000-26

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 Community Unit School District 200 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 Unit School District 200 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal AL 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 Unit School District 200 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	<u>\$115,911</u>	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	<u>\$332,384</u>	Total Non-Cash
		\$448,295

Note 5: Other Information

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

Property	<u>\$0</u>
Auto	<u>\$0</u>
General Liability	<u>\$0</u>
Workers Compensation	<u>\$0</u>
Loans/Loan Guarantees Outstanding at June 30:	<u>\$0</u>
District had Federal grants requiring matching expenditures	<u>No</u>
	(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 Unit School District 200
19-022-2000-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

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? X YES 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

AL NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.425	EDUCATION STABILIZATION FUND	5,282,901
84.010	TITLE I GRANTS TO LOCAL EDUCATION AGENCIES	1,302,359
Total Amount Tested as Major		\$6,585,260

Total Federal Expenditures for 7/1/21-6/30/22 \$16,048,057

% tested as Major 41.03%

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 assistance listing 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 Unit School District 200
19-022-2000-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2022 - 001

2. THIS FINDING IS:

New

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

The District should maintain cash basis accounting records that are free from material misstatements.

4. Condition

A material audit adjustment was identified by the external auditor that was required to properly present the external financial statements. \$1,917,577 of federal Education Stabilization Fund program revenues were reclassified from the Operations and Maintenance Fund (\$1,693,701) and the General Fund (Educational Accounts) (\$223,876) to the Capital Projects Fund to ensure the federal funding was allocated to the same fund in which the expenditures were incurred and claimed for reimbursement.

5. Context¹²

A material audit adjustment was identified during the audit related to the allocation of revenues in the proper fund.

6. Effect

The external financial statements would not have been presented properly and management was not able to detect material errors to the financial statements had the auditor not identified adjustments to the financial statements.

7. Cause

The District's internal controls failed to detect material errors in the financial records.

8. Recommendation

We recommend that the District improve monitoring controls over the monthly financial reports to ensure that revenues are allocated to the appropriate funds.

9. Management's response¹³

See Corrective Action Plan.

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 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.)

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 Unit School District 200
19-022-2000-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2022 - N/A 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. AL 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 Unit School District 200
19-022-2000-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2022

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
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.



Community Unit School District 200

Administration and School Service Center

130 West Park Avenue

Wheaton, Illinois 60189-6460

Phone: (630) 682-2016

www.cusd200.org

Fax: (630) 682-2013

Community Unit School District 300

19-022-2000-26

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS

Year Ending June 30, 2022

Corrective Action Plan

Finding No.: **2022 - 001**

Condition:

A material audit adjustment was identified by the external auditor that was required to properly present the external financial statements. \$1,917,577 of federal Education Stabilization Fund program revenues were reclassified from the Operations and Maintenance Fund (\$1,693,701) and the General Fund (Educational Accounts) (\$223,876) to the Capital Projects Fund to ensure the federal funding was allocated to the same fund in which the expenditures were incurred and claimed for reimbursement.

Plan:

The District will implement a review process to ensure that reimbursements received from expenditure claims are appropriately allocated to the fund of which the expenditure is incurred. Presently, adjustments have already been made for fiscal year 2023.

Anticipated Date of Completion: 6/30/2023

Name of Contact Person: Dr. Brian O’Keeffe, Assistant Superintendent of Business Operations