

**WOOD DALE SCHOOL  
DISTRICT NO. 7  
WOOD DALE, ILLINOIS**

**FEDERAL PROGRAMS REPORT  
JUNE 30, 2020**

**WOOD DALE SCHOOL  
DISTRICT NO. 7  
FEDERAL PROGRAMS REPORT  
JUNE 30, 2020  
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## EVANS, MARSHALL & PEASE, P.C.

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### **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**

To the Board of Education  
Wood Dale School District No. 7  
Wood Dale, Illinois

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 Wood Dale School District No. 7 as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Wood Dale School District No. 7's financial statements, and have issued our report thereon dated October 1, 2020. The financial statements were found to be fairly stated, on the modified cash basis of accounting, which is a comprehensive basis of accounting other than general accepted accounting principles.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Wood Dale School District No. 7'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wood Dale School District No. 7's internal control. Accordingly, we do not express an opinion on the effectiveness of Wood Dale School District No. 7'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. 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 Wood Dale School District No. 7'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 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.

*Evans, Marshall & Pease, P.C.*

Evans, Marshall and Pease, P.C.  
Certified Public Accountants

Rolling Meadows, IL  
October 1, 2020



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### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE; REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Education  
Wood Dale School District No. 7  
Wood Dale, Illinois

#### **Report on Compliance for Each Major Federal Program**

We have audited Wood Dale School District No. 7's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Wood Dale School District No. 7's major federal programs for the year ended June 30, 2020. Wood Dale School District No. 7's major federal 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Wood Dale School District No. 7's major federal 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; 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). Those standards and the Uniform Guidance 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 Wood Dale School District No. 7'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 program. However, our audit does not provide a legal determination of Wood Dale School District No. 7's compliance.

#### ***Opinion on Each Major Federal Program***

In our opinion, Wood Dale School District No. 7, 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 programs for the year ended June 30, 2020.

## **Report on Internal Control Over Compliance**

Management of Wood Dale School District No. 7 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 Wood Dale School District No. 7's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal 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 program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Wood Dale School District No. 7'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. 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 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. 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, each major fund, and the aggregate remaining fund information of Wood Dale School District No. 7, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Wood Dale School District No. 7's basic financial statements. We issued our report thereon dated October 1, 2020, which contained an unmodified opinion on those financial statements, in accordance with the modified cash basis of accounting. Our audit was conducted for the purpose of forming opinions on the 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 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.

*Evans, Marshall & Pease, P.C.*

Evans, Marshall and Pease, P.C.  
Certified Public Accountants

Rolling Meadows, Illinois  
October 1, 2020

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2020**

DISTRICT/JOINT AGREEMENT NAME <b>WOOD DALE SCHOOL DISTRICT NO. 7</b>	RCDT NUMBER <b>19-022-0070-02</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-005340</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>EVANS, MARSHALL &amp; PEASE, P.C.</b> <b>1875 HICKS ROAD</b> <b>ROLLING MEADOWS</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>543 NORTH WOOD DALE ROAD</b> <b>WOOD DALE</b>		E-MAIL ADDRESS: <b>CHRIS@EMPCPA.COM</b>	
<b>60191</b>		NAME OF AUDIT SUPERVISOR <b>CHRISTOPHER M. SCALET, CPA</b>	
		CPA FIRM TELEPHONE NUMBER <b>847-221-5700</b>	FAX NUMBER <b>847-221-5701</b>

**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

**WOOD DALE SCHOOL DISTRICT NO. 7**  
**19-022-0070-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
<b>TITLE I GRANTS TO LOCAL EDUCATION AGENCIES</b>										
TITLE I - LOW INCOME (M)	84.010	19-4300-00	142,768	61,286	204,054	-	-	-	204,054	206,695
TITLE I - LOW INCOME (M)	84.010	20-4300-00	-	116,828	-	-	191,082	-	191,082	214,148
TITLE I - SCHOOL IMPROVEMENT AND ACCOUNTABILITY (M)	84.010	19-4300-00	15,000	-	15,000	-	-	-	15,000	15,000
<b>SUBTOTAL</b>			<b>157,768</b>	<b>178,114</b>	<b>219,054</b>	<b>-</b>	<b>191,082</b>	<b>-</b>		
<b>IMPROVING TEACHER QUALITY STATE GRANTS</b>										
TITLE II - TEACHER QUALITY	84.367	19-4932-00	26,093	8,929	35,022	-	-	-	35,022	35,181
TITLE II - TEACHER QUALITY	84.367	20-4932-00	-	20,277	-	-	29,012	-	29,012	32,580
<b>SUBTOTAL</b>			<b>26,093</b>	<b>29,206</b>	<b>35,022</b>	<b>-</b>	<b>29,012</b>	<b>-</b>		
<b>TITLE IV STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM</b>										
TITLE IV - STUDENT SUPPORT AND ACADEMIC ENRICHMENT	84.424	19-4400-00	15,631	5,931	21,562	-	-	-	21,562	22,230
TITLE IV - STUDENT SUPPORT AND ACADEMIC ENRICHMENT	84.424	20-4400-00	-	-	-	-	-	-	-	668
<b>SUBTOTAL</b>			<b>15,631</b>	<b>5,931</b>	<b>21,562</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>ENGLISH LANGUAGE ACQUISITION STATE GRANTS</b>										
TITLE III - IMMIGRANT EDUCATION PROGRAM (IEP)	84.365	19-4905-00	-	2,800	2,800	-	-	-	2,800	3,600
TITLE III - LANGUAGE INSTRUCTION PROGRAM - LIMITED ENGLISH (LI/LEP)	84.365	19-4909-00	28,767	7,770	36,537	-	-	-	36,537	40,600
TITLE III - LANGUAGE INSTRUCTION PROGRAM - LIMITED ENGLISH (LI/LEP)	84.365	20-4909-00	-	32,910	-	-	40,756	-	PROJECT ENDS 8/31	43,800
<b>SUBTOTAL</b>			<b>28,767</b>	<b>43,480</b>	<b>39,337</b>	<b>-</b>	<b>40,756</b>	<b>-</b>		
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>										
<b>SPECIAL EDUCATION GRANTS TO STATES</b>										



**WOOD DALE SCHOOL DISTRICT NO. 7**  
**19-022-0070-02**  
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**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
SPECIAL EDUCATION - IDEA - ROOM AND BOARD	84.027	19-4625-XC	-	9,711	-	-	9,711	-	9,711	N/A
<b>SUBTOTAL</b>			-	9,711	-	-	9,711	-		
<b>TOTAL US DEPARTMENT OF EDUCATION PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION (ISBE)</b>			228,259	266,442	314,975	-	270,561	-		
<b>US DEPARTMENT OF EDUCATION PASSED THROUGH THE NORTH DUPAGE SPECIAL EDUCATION COOPERATIVE (NDSEC)</b>										
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>										
<b>SPECIAL EDUCATION GRANTS TO STATES</b>										
SPECIAL EDUCATION - IDEA - PRESCHOOL FLOW THROUGH	84.173	19-4600-00	10,459	301	10,459	-	301	-	10,760	N/A
SPECIAL EDUCATION - IDEA - PRESCHOOL FLOW THROUGH	84.173	20-4600-00	-	7,668	-	-	7,668	-	7,668	N/A
<b>SUBTOTAL</b>			10,459	7,969	10,459	-	7,969	-		
SPECIAL EDUCATION - IDEA - FLOW THROUGH	84.027	19-4620-00	239,142	-	239,142	-	-	-	239,142	N/A
SPECIAL EDUCATION - IDEA - FLOW THROUGH	84.027	20-4620-00	-	253,436	-	-	253,436	-	253,436	N/A
<b>SUBTOTAL</b>			239,142	253,436	239,142	-	253,436	-		
<b>TOTAL US DEPARTMENT OF EDUCATION PASSED THROUGH THE NORTH DUPAGE SPECIAL EDUCATION COOPERATIVE (NDSEC)</b>			249,601	261,405	249,601	-	261,405	-		
<b>TOTAL SPECIAL EDUCATION CLUSTER (IDEA)</b>			249,601	271,116	249,601	-	271,116	-		
<b>US DEPARTMENT OF EDUCATION PASSED THROUGH THE DUPAGE REGIONAL OFFICE OF EDUCATION (ROE)</b>										
<b>MCKINNEY VENTO EDUCATION PROGRAM</b>										
MCKINNEY VENTO EDUCATION FOR HOMELESS CHILDREN AND YOUTH PROGRAM	84.196	19-4920-00	-	747	-	-	747	-	747	N/A

**WOOD DALE SCHOOL DISTRICT NO. 7**  
**19-022-0070-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)	
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)				Year 7/1/19-6/30/20 Pass through to Subrecipients
<b>SUBTOTAL</b>			-	747	-	-	747	-	-		
<i>TOTAL US DEPARTMENT OF EDUCATION PASSED THROUGH THE DUPAGE REGIONAL OFFICE OF EDUCATION (ROE)</i>			-	747	-	-	747	-	-		
<b>GRAND TOTAL US DEPARTMENT OF EDUCATION</b>			<b>477,860</b>	<b>528,594</b>	<b>564,576</b>	-	<b>532,713</b>	-	-		
<i>US DEPARTMENT OF AGRICULTURE PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION (ISBE)</i>											
<b>CHILD NUTRITION CLUSTER</b>											
<b>NATIONAL SCHOOL LUNCH PROGRAM</b>											
NATIONAL SCHOOL LUNCH	10.555	19-4210-00	159,470	39,225	164,003	-	34,692	-	-	198,695	N/A
NATIONAL SCHOOL LUNCH	10.555	20-4210-00	-	121,817	-	-	121,817	-	-	PROJECT ENDS 9/30	N/A
<b>SUBTOTAL</b>			<b>159,470</b>	<b>161,042</b>	<b>164,003</b>	-	<b>156,509</b>	-	-		
<b>SPECIAL MILK PROGRAM</b>											
SPECIAL MILK PROGRAM	10.556	19-4215-00	3,618	416	3,732	-	302	-	-	4,034	N/A
SPECIAL MILK PROGRAM	10.556	20-4215-00	-	1,138	-	-	1,138	-	-	PROJECT ENDS 9/30	N/A
<b>SUBTOTAL</b>			<b>3,618</b>	<b>1,554</b>	<b>3,732</b>	-	<b>1,440</b>	-	-		
<b>SCHOOL BREAKFAST PROGRAM</b>											
SCHOOL BREAKFAST PROGRAM	10.553	19-4220-00	82,709	25,316	85,222	-	22,803	-	-	108,025	N/A
SCHOOL BREAKFAST PROGRAM	10.553	20-4220-00	-	63,443	-	-	63,443	-	-	PROJECT ENDS 9/30	N/A
<b>SUBTOTAL</b>			<b>82,709</b>	<b>88,759</b>	<b>85,222</b>	-	<b>86,246</b>	-	-		
<b>SUMMER FOOD SERVICE PROGRAM</b>											
SUMMER FOOD SERVICE PROGRAM	10.559	20-4225-00	-	58,508	-	-	58,508	-	-	PROJECT ENDS 9/30	N/A

**WOOD DALE SCHOOL DISTRICT NO. 7**  
**19-022-0070-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
<b>SUBTOTAL</b>			-	58,508	-	-	58,508	-	-	
<b>FOOD COMMODITIES - NON-CASH</b>										
FOOD COMMODITIES	10.555	19-4299-00	9,842	-	9,842	-	-	-	9,842	N/A
FOOD COMMODITIES	10.555	20-4299-00	-	12,725	-	-	12,725	-	-	12,725
<b>SUBTOTAL</b>			<b>9,842</b>	<b>12,725</b>	<b>9,842</b>	-	<b>12,725</b>	-	-	
<b>TOTAL US DEPARTMENT OF AGRICULTURE PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION (ISBE)</b>			<b>255,639</b>	<b>322,588</b>	<b>262,799</b>	-	<b>315,428</b>	-	-	
<b>US DEPARTMENT OF DEFENSE PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION (ISBE)</b>										
<b>CHILD NUTRITION CLUSTER</b>										
<b>FRESH FRUITS AND VEGETABLES - NON-CASH</b>										
FRESH FRUITS AND VEGETABLES	10.555	19-4299-00	14,780	-	14,780	-	-	-	14,780	N/A
FRESH FRUITS AND VEGETABLES	10.555	20-4299-00	-	12,731	-	-	12,731	-	-	12,731
<b>SUBTOTAL</b>			<b>14,780</b>	<b>12,731</b>	<b>14,780</b>	-	<b>12,731</b>	-	-	
<b>TOTAL US DEPARTMENT OF DEFENSE PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION (ISBE)</b>			<b>14,780</b>	<b>12,731</b>	<b>14,780</b>	-	<b>12,731</b>	-	-	
<b>TOTAL CHILD NUTRITION CLUSTER</b>			<b>270,419</b>	<b>335,319</b>	<b>277,579</b>	-	<b>328,159</b>	-	-	
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES PASSED THROUGH THE ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES</b>										
<b>MEDICAID CLUSTER</b>										
<b>MEDICAL ASSISTANCE PROGRAM</b>										
MEDICAID MATCHING - ADMINISTRATIVE OUTREACH	93.778	19-4991-00	26,690	-	26,690	-	-	-	-	26,690

**WOOD DALE SCHOOL DISTRICT NO. 7**  
**19-022-0070-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 Pass through to Subrecipients			
MEDICAID MATCHING - ADMINISTRATIVE OUTREACH	93.778	20-4991-00	-	22,515	-	-	22,515	-	-	22,515	N/A
<b>SUBTOTAL</b>			<b>26,690</b>	<b>22,515</b>	<b>26,690</b>	-	<b>22,515</b>	-	-		
<b><u>TOTAL MEDICAID CLUSTER</u></b>			<b>26,690</b>	<b>22,515</b>	<b>26,690</b>	-	<b>22,515</b>	-	-		
<i>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES PASSED THROUGH THE ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES</i>			<i>26,690</i>	<i>22,515</i>	<i>26,690</i>	-	<i>22,515</i>	-	-		
<b><u>TOTAL FEDERAL AWARDS</u></b>			<b>774,969</b>	<b>886,428</b>	<b>868,845</b>	-	<b>883,387</b>	-	-		

• (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.

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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)

<sup>4</sup> 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.



**WOOD DALE SCHOOL DISTRICT NO. 7**  
**19-022-0070-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2020**

**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, Disclaimer<sup>7</sup>)

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

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.010	TITLE I - LOW INCOME	191,082
84.010	TITLE I - SCHOOL IMPROVEMENT	0
<b>Total Amount Tested as Major</b>		<b>\$191,082</b>

**Total Federal Expenditures for 7/1/19-6/30/20** \$883,387

% tested as Major 21.63%

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

Auditee qualified as low-risk auditee?   X   YES        NO

<sup>7</sup> 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."

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

<sup>10</sup> 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.

**WOOD DALE SCHOOL DISTRICT NO. 7**  
**19-022-0070-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2020**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup>                      **2020- NONE**                      2. THIS FINDING IS:                       New                       Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

3. Criteria or specific requirement

4. Condition

5. Context<sup>12</sup>

6. Effect

7. Cause

8. Recommendation

9. Management's response<sup>13</sup>

<sup>11</sup> 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.).

<sup>12</sup> 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.

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

WOOD DALE SCHOOL DISTRICT NO. 7  
19-022-0070-02  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup>                      2020- 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. Condition<sup>15</sup>

10. Questioned Costs<sup>16</sup>

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

15. Management's response<sup>18</sup>

<sup>14</sup> See footnote 11.

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

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

<sup>17</sup> See footnote 12.

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



**WOOD DALE SCHOOL DISTRICT NO. 7**  
**19-022-0070-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2020**

[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> <sup>20</sup>
NONE		

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

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> 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.

**WOOD DALE SCHOOL DISTRICT NO. 7**  
**19-022-0070-02**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2020**

**Corrective Action Plan**

Finding No.: **2020- NONE** \_\_\_\_\_

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [Name and Title of person responsible for implementation]

Management Response: [If applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believe that corrective action is unnecessary.]

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<sup>21</sup> Must address **each** audit finding - §200.511 ( c)