

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2023

DISTRICT/JOINT AGREEMENT NAME Pleasantdale School District 107	RCDT NUMBER 06-016-1070-02	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, Illinois 60523	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 7450 South Wolf Road Burr Ridge, IL 60527		E-MAIL ADDRESS: n.cavaliere@bakertilly.com	
		NAME OF AUDIT SUPERVISOR Nick Cavaliere, CFE, CPA	
		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
Pleasantdale School District 107

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 Pleasantdale School District 107 (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 26, 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. 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 or significant deficiencies may exist that were not identified.

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*.

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
October 26, 2023

**Report on Compliance
for the 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
Pleasantdale School District 107

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Pleasantdale School District 107'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 the District's major federal program for the year ended June 30, 2023. The District's major federal program is 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 its major federal program for the year ended June 30, 2023.

Basis for Opinion on the 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 the 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 the 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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 26, 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, 2022 (not presented herein), and have issued our report thereon dated November 23, 2022 which contained unmodified opinions on the respective financial statements of the governmental activities, and each major fund. The 2022 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 2022 financial statements. The 2022 information has been subjected to the auditing procedures applied in the audit of the 2022 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 2022 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, 2022, as a whole.

Baker Tilly US, LLP

Oak Brook, Illinois
January 11, 2024

Pleasantdale School District 107
06-016-1070-02

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2023
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$ 834,754
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	-
AFR TOTAL FEDERAL REVENUES:		\$ 834,754

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES \$ 834,754

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D \$ 834,754

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE: \$ 834,754

DIFFERENCE: \$ -

PLEASANTDALE SCHOOL DISTRICT 107
06-016-1070-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

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			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients				
US Department of Education Passed Through Illinois State Board of Education:											
EDUCATION STABILIZATION FUND											
COVID-19 -Elementary and Secondary School Emergency Relief (ESSER) Fund - PY21 (M)	84.425W	21-4998-E2	69,843	-	69,843		-		145,852	145,582	
COVID-19 - American Rescue Plan – Elementary and Secondary Emergency Relief Fund (ARP - ESSER III) (M)	84.425U	22-4998-E3	-	343,966	-		343,966		343,966	357,720	
Subtotal - 84.425 - EDUCATION STABILIZATION FUND PROGRAM			69,843	343,966	69,843		343,966		489,818	503,302	
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES											
Title I - Low Income - PY22	84.010	22-4300-00	55,315	-	55,315		-		55,315	55,315	
Title I - Low Income - PY23	84.010	23-4300-00	-	22,406	-		22,406		22,406	35,133	
Subtotal - 84.010 - Title I GRANTS TO LOCAL EDUCATION AGENCIES			55,315	22,406	55,315		22,406		77,721	90,448	
IMPROVING TEACHER QUALITY STATE GRANTS											
Title II - Teacher Quality - PY22	84.367	22-4932-00	27,525	3,145	27,525		3,145		30,670	30,891	
Title II - Teacher Quality - PY23	84.367	23-4932-00	-	20,005	-		20,005		20,005	24,298	
Subtotal - 84.367 - IMPROVING TEACHER QUALITY STATE GRANTS			27,525	23,150	27,525		23,150		50,675	55,189	
SPECIAL EDUCATION CLUSTER (IDEA)											
SPECIAL EDUCATION PRESCHOOL GRANTS TO STATES											
I.D.E.A Pre School - PY22	84.173	22-4600-00	5,698	-	5,698		-		5,698	6,492	
I.D.E.A Pre School - PY23	84.173	23-4600-00	-	3,944	-		3,944		3,944	8,263	
COVID-19 - IDEA Preschool Funding Flow Through (ARP)	84.173X	22-4999-PS		3,434			2,000		2,000	4,124	
Subtotal - 84.173 - SPECIAL EDUCATION GRANTS TO STATES			5,698	7,378	5,698		5,944		11,642	18,879	

PLEASANTDALE SCHOOL DISTRICT 107
06-016-1070-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

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			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
I.D.E.A Flow Through - PY22	84.027	22-4620-00	171,244	-	171,244			-		171,244	171,244
I.D.E.A Flow Through - PY23	84.027	23-4620-00	-	170,287	-			170,287		170,287	176,810
COVID-19 -IDEA ARP Funding Flow Through (ARP)	84.027	22-4998-ID	-	41,651	-			41,651		41,651	41,651
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES			171,244	211,938	171,244			211,938		383,182	389,705
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			176,942	219,316	176,942			217,882		392,824	408,584
U.S. Department of Agriculture Passed Through Illinois State Board of Education:											
PANDEMIC EBT ADMINISTRATIVE COSTS											
COVID-19 - Nutrition PEBT Funding (ARP Nutrition)	10.649	21-4210-BT	614	-	614			-		614	N/A
COVID-19 - Nutrition PEBT Funding (ARP Nutrition)	10.649	22-4210-BT	-	628	-			628		628	N/A
Subtotal - 10.649 PANDEMIC EBT ADMINISTRATIVE COSTS				628				628		1,242	N/A
CHILD NUTRITION CLUSTER											
NATIONAL SCHOOL LUNCH PROGRAM											
Non-Cash Commodities - PY22	10.555	22-4999-00	12,353	-	12,353			-		12,353	N/A
Non-Cash Commodities - PY23	10.555	23-4999-00	-	1,024	-			1,024		1,024	N/A
National School Lunch Program - PY22	10.555	22-4210-00	291,289	31,703	291,289			31,703		322,992	N/A
National School Lunch Program - PY23	10.555	23-4210-00		63,952	-			63,952		63,952	N/A
COVID-19 - Emergency Operational Costs Reimbursement Programs (CRRSA) - National School Lunch Program - PY22	10.555	21-4210-SN	5,305	-	5,305			-		5,305	N/A
U.S. Department of Defense - Passed Through Illinois State Board of Education:											
Non-Cash Commodities - Fresh Fruits and Vegetables - PY 22	10.555	22-4999-00	18,924	-	18,924			-		18,924	N/A
Non-Cash Commodities - Fresh Fruits and Vegetables - PY 23	10.555	23-4999-00	-	34,598	-			34,598		34,598	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			327,871	131,277	327,871			131,277		459,148	N/A

PLEASANTDALE SCHOOL DISTRICT 107
06-016-1070-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

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			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients				
SCHOOL BREAKFAST PROGRAM											
School Breakfast Program - PY22	10.553	22-4220-00	164,100	10,893	164,100		10,893		174,993	N/A	
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			164,100	10,893	164,100		10,893		174,993	N/A	
Subtotal - CHILD NUTRITION CLUSTER			491,971	142,170	491,971		142,170		634,141	N/A	
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION											
COVID-19 - Nutrition Supply Chain Assistance (ARP Nutrition)	10.649	22-4210-SC	-	19,787		-	19,787		19,787	N/A	
COVID-19 - Nutrition Supply Chain Assistance (ARP Nutrition)	10.649	23-4210-SC	-	15,252		-	15,252		15,252	N/A	
Subtotal - 10.649 - Pandemic EBT Administrative Costs			-	35,039		-	35,039		35,039	N/A	
U.S. Department of Homeland Security Passed through Illinois Emergency Management Agency											
Disaster Grants - Public Assistance	97.036	N/A	59,523	-	59,523		-		59,523	N/A	
Disaster Grants - Public Assistance	97.036	N/A	-	48,079	-		48,079		48,079	N/A	
Subtotal - 97.036 - DISASTER GRANTS - PUBLIC ASSISTANCE				48,079			48,079		107,602	N/A	
Total Federal Awards			886,424	834,754	886,424		833,320		1,754,023	1,057,523	

• (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 (AL) number is not available, the auditee should indicate that the AL 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.

PLEASANTDALE SCHOOL DISTRICT 107
06-016-1070-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

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

AL NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.425	Education Stabilization Fund	343,966
	Total Amount Tested as Major	\$343,966

Total Federal Expenditures for 7/1/22 - 6/30/2023 \$833,320

% tested as Major 41.28%

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

Auditee qualified as low-risk auditee? YES X 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 AL 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.

PLEASANTDALE SCHOOL DISTRICT 107
06-016-1070-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2023 - N/A** 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 **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.

PLEASANTDALE SCHOOL DISTRICT 107
06-016-1070-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ _____ 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.

PLEASANTDALE SCHOOL DISTRICT 107
06-016-1070-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2023

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2022-001	<p>For the February 2022 claim reimbursement, the amount of reimbursement received did not agree to the underlying supporting documentation. The District's February claim in the amount of \$30,010 for the Elementary School was rejected as it was submitted with an error and further rejected by ISBE.</p>	<p>The District filed a one-time extension with Illinois State Board of Education in order to capture funds for the February claim for the Elementary School. The finding was resolved.</p>

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.