

**THORNTON FRACTIONAL TOWNSHIP HIGH SCHOOL
DISTRICT 215**

COOK COUNTY, ILLINOIS

UNIFORM GUIDANCE REPORT

FOR THE YEAR ENDED
JUNE 30, 2021



THORNTON FRACTIONAL TOWNSHIP HIGH SCHOOL DISTRICT 215
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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 AUDITOR'S REPORT

To the Board of Education
Thornton Fractional Township High School District 215
Calumet City, 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 the governmental activities, each major fund, and the aggregate remaining fund information of Thornton Fractional Township High School District 215 (the "District"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 15, 2021.

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 opinions 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 District'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 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "John Kasperuk Co., Inc." The signature is written in a cursive, flowing style.

Calumet City, Illinois
December 15, 2021



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Thornton Fractional Township High School District 215
Calumet City, Illinois

Report on Compliance for Each Major Federal Program

We have audited Thornton Fractional Township High School District 215's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Thornton Fractional Township High School District 215's major federal programs for the year ended June 30, 2021. Thornton Fractional Township High School District 215'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Thornton Fractional Township High School District 215'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 Thornton Fractional Township High School District 215'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 Thornton Fractional Township High School District 215's compliance.

Opinion on Each Major Federal Program

In our opinion, Thornton Fractional Township High School District 215 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, 2021.

Report on Internal Control over Compliance

Management of Thornton Fractional Township High School District 215 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 Thornton Fractional Township High School District 215'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 Thornton Fractional Township High School District 215'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 Thornton Fractional Township High School District 215, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Thornton Fractional Township High School District 215's basic financial statements. We issued our report thereon dated December 15, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion 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.



Calumet City, Illinois
December 15, 2021

Thornton Fractional Township High School District 215
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

<i>Federal Grantor/Program or Cluster Title</i>	<i>Assistance Listing Number</i>	<i>Pass-through Grantor and Number</i>	<i>Federal Expenditures(\$)</i>
<i>Child Nutrition Cluster</i>			
United States Department of Agriculture School Breakfast Program			
School Breakfast Program	10.553	Illinois State Board of Education,20-4220-00	\$ 2,190
Total School Breakfast Program			<u>2,190</u>
National School Lunch Program			
National School Lunch Program	10.555	Illinois State Board of Education,20-4210-00	3,467
National School Lunch Program (non-cash commodity-DOD)	10.555	Illinois State Board of Education,07016215017A1	44,395
National School Lunch Program (non-cash commodity)	10.555	Illinois State Board of Education,07016215017A1	75,099
Total National School Lunch Program			<u>122,961</u>
Summer Food Service Program for Children			
Summer Food Service Program for Children	10.559	Illinois State Board of Education,20-4225-00	101,783
Summer Food Service Program for Children	10.559	Illinois State Board of Education,21-4225-00	392,438
Total Summer Food Service Program for Children			<u>494,221</u>
Total United States Department of Agriculture			<u>619,372</u>
<i>Total Child Nutrition Cluster</i>			<u><u>619,372</u></u>
<i>Medicaid Cluster</i>			
Department of Health and Human Services Medical Assistance Program			
Medical Assistance Program	93.778	Illinois Department of Healthcare and Family Services,21-4991-00	91,370
Total Medical Assistance Program			<u>91,370</u>
Total Department of Health and Human Services			<u>91,370</u>
<i>Total Medicaid Cluster</i>			<u><u>91,370</u></u>

The accompanying notes are an integral part of this schedule

Thornton Fractional Township High School District 215
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

<i>Federal Grantor/Program or Cluster Title</i>	<i>Assistance Listing Number</i>	<i>Pass-through Grantor and Number</i>	<i>Federal Expenditures(\$)</i>
<i>Special Education Cluster (IDEA)</i>			
Department of Education			
Special Education Grants to States			
Special Education Grants to States	84.027A	Illinois State Board of Education and ECHO, 20-4620-00	\$ 6,872
Special Education Grants to States	84.027A	Illinois State Board of Education,21-4620-00	<u>753,379</u>
Total Special Education Grants to States			<u>760,251</u>
<i>Total Department of Education</i>			<u>760,251</u>
<i>Total Special Education Cluster (IDEA)</i>			<u>760,251</u>
<i>Other Programs</i>			
Department of Education			
Title I Grants to Local Educational Agencies			
Title I Grants to Local Educational Agencies	84.010A	Illinois State Board of Education,20-4300-00	78,269
Title I Grants to Local Educational Agencies	84.010A	Illinois State Board of Education,21-4300-00	<u>1,163,859</u>
Total Title I Grants to Local Educational Agencies			1,242,128
Career and Technical Education -- Basic Grants to States			
Career and Technical Education -- Basic Grants to States	84.048	Illinois State Board of Education,20-4745-00	11,907
Career and Technical Education -- Basic Grants to States	84.048	Illinois State Board of Education,21-4745-00	<u>38,195</u>
Total Career and Technical Education -- Basic Grants to States			50,102
Rehabilitation Services Vocational Rehabilitation Grants to States			
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	Illinois Department of Human Services,21-4090- 00/46CZF06312	<u>76,675</u>
Total Rehabilitation Services Vocational Rehabilitation Grants to States			76,675

The accompanying notes are an integral part of this schedule

Thornton Fractional Township High School District 215
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

<i>Federal Grantor/Program or Cluster Title</i>	<i>Assistance Listing Number</i>	<i>Pass-through Grantor and Number</i>	<i>Federal Expenditures(\$)</i>
<i>Other Programs (continued)</i>			
Twenty-First Century Community Learning Centers			
Twenty-First Century Community Learning Centers	84.287C	Illinois State Board of Education,20-4421-13	\$ 10,857
Twenty-First Century Community Learning Centers	84.287C	Illinois State Board of Education,21-4421-13	76,181
Total Twenty-First Century Community Learning Centers			<u>87,038</u>
English Language Acquisition State Grants			
English Language Acquisition State Grants	84.365A	Illinois State Board of Education,20-4909-00	227
Total English Language Acquisition State Grants			<u>227</u>
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367A	Illinois State Board of Education,21-4932-00	116,908
Total Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			<u>116,908</u>
Student Support and Academic Enrichment Program			
Student Support and Academic Enrichment Program	84.424A	Illinois State Board of Education,21-4400-00	25,868
Total Student Support and Academic Enrichment Program			<u>25,868</u>
Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act			
Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act	84.425D	Illinois State Board of Education,21-4998-E2	97,683
Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act	84.425D	Illinois State Board of Education,20-4998-ER	854,410
Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act	84.425D	Illinois State Board of Education,21-4998-DE	222,750
Total Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act			<u>1,174,843</u>
<i>Total Department of Education</i>	M		<u><u>2,773,789</u></u>

The accompanying notes are an integral part of this schedule

**Thornton Fractional Township High School District 215
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Assistance Listing Number</i>	<i>Pass-through Grantor and Number</i>	<i>Federal Expenditures(\$)</i>
<i>Other Programs (continued)</i>			
United States Department of Agriculture Child Nutrition Discretionary Grants Limited Availability			
Child Nutrition Discretionary Grants Limited Availability	10.579	Illinois State Board of Education,21-4260-28	\$ 32,553
Total Child Nutrition Discretionary Grants Limited Availability			<u>32,553</u>
<i>Total United States Department of Agriculture</i>			<u>32,553</u>
<i>Total Other Programs</i>			<u>2,806,342</u>
<i>Total Expenditures of Federal Awards</i>			<u>\$ 4,277,335</u>

M- program was audited as a major program as defined by §200.518.

The accompanying notes are an integral part of this schedule

Thornton Fractional Township High School 215
Notes to the Schedule of Expenditures of Federal Awards
Year Ending June 30, 2021

Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of Thornton Fractional High School District 215 (District) under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3: Indirect Cost Rate

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4: Subrecipients

There are no amounts provided to subrecipients from each federal program listed on the accompanying Schedule of Expenditures of Federal Awards.

Note 5: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Thornton Fractional High School District 215 and should be included in the Schedule of Expenditures of Federal Awards:

Non-Cash Commodities (Assistance Listing Number 10.555):	\$75,099
Other Non-Cash Assistance - DEPT. OF DEFENSE FRUITS & VEGETABLES	<u>44,395</u>
Total Non-Cash	<u><u>\$119,494</u></u>

Note 6: Other Information

The District did not have any federal insurance in effect during the year ended June 30, 2021. The District did not have any loans or loan guarantees outstanding as of June 30, 2021. The District had no federal grants requiring matching expenditures.

Note 7: Major Program Determination

In accordance with the requirements of the Office of Management and Budget Uniform Requirements, Cost Principles, and Audit Requirements for Federal Awards, major programs for the District are individual programs or a cluster of programs determined using a risk-based analysis. The threshold for distinguishing Type A and Type B programs was \$750,000.

**Thornton Fractional Township High School 215
Schedule of Findings and Questioned Costs
Year Ending June 30, 2021**

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)

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

IDENTIFICATION OF MAJOR PROGRAMS:

ASSISTANCE LISTING NUMBER(S)	NAME OF FEDERAL PROGRAM or CLUSTER	AMOUNT OF FEDERAL PROGRAM
84.425D	Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act	\$ 1,174,843
Total Amount Tested as Major		\$ 1,174,843

Total Federal Expenditures for 7/1/20-6/30/21 \$4,277,335

% tested as Major 27.47%

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

Auditee qualified as low-risk auditee? X YES NO

**Thornton Fractional Township High School 215
Summary Schedule of Prior Audit Findings
Year Ending June 30, 2021**

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