

***FEDERAL PROGRAMS REPORT***

**WAUKEGAN COMMUNITY UNIT  
SCHOOL DISTRICT NO. 60  
WAUKEGAN, IL**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2023**

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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

Board of Education  
Waukegan Community Unit School District No. 60  
Waukegan, 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 Waukegan Community Unit School District No. 60, Waukegan, Illinois (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 financial statements, and have issued our report thereon dated February 16, 2024.

#### 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) 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 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 may exist that have not been 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 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  
February 16, 2024



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL 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**

Board of Education  
Waukegan Community Unit School District No. 60  
Waukegan, Illinois

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

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

We have audited Waukegan Community Unit School District No. 60, Waukegan, Illinois (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, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District 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, 2023.

***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; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's 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.

***Auditor's 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 generally accepted auditing standards, *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 generally accepted auditing standards, *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 Auditor's 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, each major fund, and the aggregate remaining fund information 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 February 16, 2024, which contained unmodified opinions on those financial statements.

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 and Pease, P.C.*

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

Rolling Meadows, Illinois  
February 16, 2024

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

DISTRICT/JOINT AGREEMENT NAME <b>WAUKEGAN CUSD NO. 60</b>	RCDT NUMBER <b>34-049-0600-26</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>1201 NORTH SHERIDAN ROAD</b> <b>WAUKEGAN, IL</b> <b>60085</b>		E-MAIL ADDRESS: <b>CHRIS@EMPCPA.COM</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

**WAUKEGAN CUSD NO. 60**  
**34-049-0600-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

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 7/1/21-6/30/22 (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
<b>US DEPARTMENT OF EDUCATION PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION (ISBE)</b>											
<b>TITLE I GRANTS TO LOCAL EDUCATION AGENCIES</b>											
TITLE I - LOW INCOME	84.010A	22-4300-00	5,555,152	466,822	5,555,152	-	466,822	-	-	6,021,974	6,249,887
TITLE I - LOW INCOME	84.010A	23-4300-00	-	4,400,479	-	-	4,400,479	-	-	PROJECT ENDS 8/31/23	6,901,960
TITLE I - SCHOOL IMPROVEMENT AND ACCOUNTABILITY	84.010A	22-4331-00	596,513	29,205	596,513	-	29,205	-	-	625,718	685,329
TITLE I - SCHOOL IMPROVEMENT AND ACCOUNTABILITY	84.010A	23-4331-00	-	212,195	-	-	212,195	-	-	PROJECT ENDS 8/31/23	240,618
<b>SUBTOTAL</b>			<b>6,151,665</b>	<b>5,108,701</b>	<b>6,151,665</b>	<b>-</b>	<b>5,108,701</b>	<b>-</b>	<b>-</b>		
<b>STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS</b>											
TITLE IVA - STUDENT SUPPORT AND ACADEMIC ENRICHMENT	84.424A	22-4400-00	386,196	6,474	386,196	-	6,474	-	-	392,670	489,866
TITLE IVA - STUDENT SUPPORT AND ACADEMIC ENRICHMENT	84.424A	23-4400-00	-	154,492	-	-	154,492	-	-	PROJECT ENDS 8/31/23	681,248
<b>SUBTOTAL</b>			<b>386,196</b>	<b>160,966</b>	<b>386,196</b>	<b>-</b>	<b>160,966</b>	<b>-</b>	<b>-</b>		
<b>COMMUNITY LEARNING GRANTS</b>											
TITLE IV - 21ST CENTURY COMMUNITY LEARNING CENTERS	84.287C	22-4421-A2	503,756	-	503,756	-	-	-	-	503,756	600,000
TITLE IV - 21ST CENTURY COMMUNITY LEARNING CENTERS	84.287C	23-4421-A2	-	600,000	-	-	600,000	-	-	600,000	600,000
<b>SUBTOTAL</b>			<b>503,756</b>	<b>600,000</b>	<b>503,756</b>	<b>-</b>	<b>600,000</b>	<b>-</b>	<b>-</b>		
<b>ENGLISH LANGUAGE ACQUISITION STATE GRANTS</b>											
TITLE III - LANGUAGE INSTRUCTION PROGRAM - LIMITED ENGLISH (LIPLEP)	84.365A	22-4909-00	401,604	40,556	401,604	-	40,556	-	-	442,160	881,481
TITLE III - LANGUAGE INSTRUCTION PROGRAM - LIMITED ENGLISH (LIPLEP)	84.365A	23-4909-00	-	450,434	-	-	450,434	-	-	PROJECT ENDS 8/31/23	1,084,821
TITLE III - IMMIGRANT EDUCATION PROGRAM (IEP)	84.365A	22-4905-00	15,244	76,523	15,244	-	76,523	-	-	91,767	232,104
TITLE III - IMMIGRANT EDUCATION PROGRAM (IEP)	84.365A	23-4905-00	-	105,057	-	-	105,057	-	-	PROJECT ENDS 8/31/23	100,200
<b>SUBTOTAL</b>			<b>416,848</b>	<b>672,570</b>	<b>416,848</b>	<b>-</b>	<b>672,570</b>	<b>-</b>	<b>-</b>		
<b>CAREER AND TECHNICAL EDUCATION (CTE) GRANTS</b>											
CTE - PERKINS - SECONDARY	84.048A	22-4745-IG	704	37,567	704	-	37,567	-	-	38,271	100,200
CTE - PERKINS - SECONDARY	84.048A	23-4745-IG	-	25,684	-	-	25,684	-	-	PROJECT ENDS 8/31/23	100,200
<b>SUBTOTAL</b>			<b>704</b>	<b>63,251</b>	<b>704</b>	<b>-</b>	<b>63,251</b>	<b>-</b>	<b>-</b>		
<b>IMPROVING TEACHER QUALITY STATE GRANTS</b>											
TITLE II - TEACHER QUALITY	84.367A	22-4932-00	762,975	8,077	762,975	-	8,077	-	-	771,052	864,668

**WAUKEGAN CUSD NO. 60**  
**34-049-0600-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

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 7/1/21-6/30/22 (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)			
TITLE II - TEACHER QUALITY	84.367A	23-4932-00	-	552,617	-	-	552,617	-	PROJECT ENDS 8/31/23	858,388
<b>SUBTOTAL</b>			<b>762,975</b>	<b>560,694</b>	<b>762,975</b>	-	<b>560,694</b>	-		
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>										
<b>SPECIAL EDUCATION GRANTS TO STATES</b>										
SPECIAL EDUCATION - IDEA - PRESCHOOL FLOW THROUGH (M)	84.173A	22-4600-00	80,232	4,799	80,232	-	4,799	-	85,031	93,929
SPECIAL EDUCATION - IDEA - PRESCHOOL FLOW THROUGH (M)	84.173A	23-4600-00	-	79,086	-	-	79,086	-	PROJECT ENDS 8/31/23	85,076
<b>SUBTOTAL</b>			<b>80,232</b>	<b>83,885</b>	<b>80,232</b>	-	<b>83,885</b>	-		
SPECIAL EDUCATION - IDEA - FLOW THROUGH (M)	84.027A	22-4620-00	3,726,610	353,573	3,726,610	-	353,573	-	4,080,183	5,281,408
SPECIAL EDUCATION - IDEA - FLOW THROUGH (M)	84.027A	23-4620-00	-	2,100,889	-	-	2,100,889	-	PROJECT ENDS 8/31/23	4,356,566
SPECIAL EDUCATION - IDEA - FLOW THROUGH - EI (M)	84.027A	22-4620-EI	639,337	-	639,337	-	-	-	639,337	639,337
SPECIAL EDUCATION - IDEA - FLOW THROUGH - EI (M)	84.027A	23-4620-EI	-	855,858	-	-	855,858	-	PROJECT ENDS 8/31/23	855,858
<b>SUBTOTAL</b>			<b>4,365,947</b>	<b>3,310,320</b>	<b>4,365,947</b>	-	<b>3,310,320</b>	-		
<b>AMERICAN RESCUE PLAN ACT (ARP)</b>										
COVID 19 - IDEA PRESCHOOL FUNDING FLOW THROUGH (ARP IDEA) (M)	84.173X	23-4998-PS	-	85,945	-	-	85,945	-	PROJECT ENDS 9/30/23	85,945
COVID 19 - IDEA ARP FUNDING FLOW THROUGH (ARP IDEA) (M)	84.027X	23-4998-ID	-	728,475	-	-	728,475	-	PROJECT ENDS 9/30/23	728,475
COVID 19 - ARP IDEA COORDINATED EARLY INTERVENING SERVICES (CEIS) (APR IDEA) (M)	84.027X	23-4998-CE	-	143,721	-	-	143,721	-	143,721	143,721
<b>SUBTOTAL</b>			-	<b>958,141</b>	-	-	<b>958,141</b>	-		
<b>TOTAL SPECIAL EDUCATION CLUSTER (IDEA)</b>			<b>4,446,179</b>	<b>4,352,346</b>	<b>4,446,179</b>	-	<b>4,352,346</b>	-		
<b>COVID 19 - EDUCATION STABILIZATION FUND</b>										
<b>CARES - CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT</b>										
<b>ESSER I FUNDS</b>										
ESSER I FORMULA GRANTS (M)	84.425D	22-4998-ER	56,988	-	56,988	-	-	-	56,988	56,988
<b>SUBTOTAL</b>			<b>56,988</b>	-	<b>56,988</b>	-	-	-		
<b>CRRSA - CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT</b>										
<b>ESSER II FUNDS</b>										
COVID 19 - ESSER II FORMULA GRANTS (M)	84.425D	23-4998-E2	-	5,979,473	-	-	5,979,473	-	PROJECT ENDS 9/30/23	5,979,473
COVID 19 - DIGITAL EQUITY II (M)	84.425D	22-4998-D2	-	727,633	-	-	727,633	-	727,633	775,155
COVID 19 - POSTSECONDARY SUCCESS (M)	84.425D	23-4998-ST	-	134,454	-	-	134,454	-	PROJECT ENDS 9/30/23	134,454
<b>SUBTOTAL</b>			-	<b>6,841,560</b>	-	-	<b>6,841,560</b>	-		

**WAUKEGAN CUSD NO. 60**  
**34-049-0600-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

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 7/1/21-6/30/22 (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)			
<i>GEER II FUNDS</i>										
COVID 19 - JUMPSTART KINDERGARTEN (M)	84.425C	22-4998-JK	23,650	3,600	23,650	-	3,600	-	27,250	27,250
<b>SUBTOTAL</b>			<b>23,650</b>	<b>3,600</b>	<b>23,650</b>	<b>-</b>	<b>3,600</b>	<b>-</b>		
<b>ARP - AMERICAN RESCUE PLANT ACT</b>										
<i>ESSER III FUNDS</i>										
COVID 19 - ESSER III FORMULA GRANTS (M)	84.425U	22-4998-E3	20,165,104	4,308,282	20,165,104	-	4,308,282	-	24,473,386	50,586,354
<b>SUBTOTAL</b>			<b>20,165,104</b>	<b>4,308,282</b>	<b>20,165,104</b>	<b>-</b>	<b>4,308,282</b>	<b>-</b>		
<i>HOMELESS FUNDS</i>										
COVID 19 - MCKINNEY VENTO HOMELESS (LEA) (M)	84.425W	22-4998-HL	47,872	52,079	47,872	-	52,079	-	99,951	236,489
<b>SUBTOTAL</b>			<b>47,872</b>	<b>52,079</b>	<b>47,872</b>	<b>-</b>	<b>52,079</b>	<b>-</b>		
<b>TOTAL COVID 19 - EDUCATION STABILIZATION FUND</b>										
			<b>20,236,626</b>	<b>11,205,521</b>	<b>20,236,626</b>	<b>-</b>	<b>11,205,521</b>	<b>-</b>		
<b>TOTAL US DEPARTMENT OF EDUCATION PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION (ISBE)</b>										
			<b>32,904,949</b>	<b>22,724,049</b>	<b>32,904,949</b>	<b>-</b>	<b>22,724,049</b>	<b>-</b>		
<b>US DEPARTMENT OF EDUCATION PASSED THROUGH THE LAKE COUNTY AREA VOCATIONAL SYSTEM</b>										
<b>VOCATIONAL EDUCATION GRANTS</b>										
PERKINS VOCATIONAL EDUCATIONAL PROGRAM	84.048A	22-4745-00	-	68,076	-	-	68,076	-	68,076	N/A
<b>SUBTOTAL</b>			<b>-</b>	<b>68,076</b>	<b>-</b>	<b>-</b>	<b>68,076</b>	<b>-</b>		
<b>TOTAL US DEPARTMENT OF EDUCATION PASSED THROUGH THE LAKE COUNTY AREA VOCATIONAL SYSTEM</b>										
			<b>-</b>	<b>68,076</b>	<b>-</b>	<b>-</b>	<b>68,076</b>	<b>-</b>		
<b>US DEPARTMENT OF EDUCATION</b>										
<b>ARTS IN EDUCATION GRANTS</b>										
ARTCORE - ARTCORE PROJECT	84.351	22-4999-00	155,162	-	155,162	-	-	-	155,162	N/A
ARTCORE - ARTCORE PROJECT	84.351	23-4999-00	-	112,089	-	-	112,089	-	112,089	N/A
<b>SUBTOTAL</b>			<b>155,162</b>	<b>112,089</b>	<b>155,162</b>	<b>-</b>	<b>112,089</b>	<b>-</b>		
<b>EDUCATION INNOVATION AND RESEARCH (EIR) GRANTS</b>										
EDUCATION INNOVATION AND RESEARCH (EIR)	84.411	22-4999-00	1,203,592	-	1,203,592	-	-	-	1,203,592	N/A
EDUCATION INNOVATION AND RESEARCH (EIR)	84.411	23-4999-00	-	127,905	-	-	127,905	-	127,905	N/A
<b>SUBTOTAL</b>			<b>1,203,592</b>	<b>127,905</b>	<b>1,203,592</b>	<b>-</b>	<b>127,905</b>	<b>-</b>		

**WAUKEGAN CUSD NO. 60**  
**34-049-0600-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

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 7/1/21-6/30/22 (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)			
<b>GRAND TOTAL US DEPARTMENT OF EDUCATION</b>			<b>34,263,703</b>	<b>23,032,119</b>	<b>34,263,703</b>	-	<b>23,032,119</b>	-		
<b>US DEPARTMENT OF AGRICULTURE PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION (ISBE)</b>										
<b>ARP - AMERICAN RESCUE PLANT ACT - CHILD NUTRITION</b>										
COVID 19 - NUTRITION PEPT FUNDING	10.649	22-4210-BT	-	5,950	-	-	5,950	-	5,950	N/A
<b>SUBTOTAL</b>			<b>-</b>	<b>5,950</b>	<b>-</b>	<b>-</b>	<b>5,950</b>	<b>-</b>		
<b>CHILD CARE AND ADULT CARE FOOD PROGRAM (CACFP)</b>										
CHILD CARE AND ADULT CARE FOOD	10.558	22-4226-00	2,620	5,278	2,620	-	5,278	-	7,898	N/A
CHILD CARE AND ADULT CARE FOOD	10.558	23-4226-00	-	99,334	-	-	99,334	-	PROJECT ENDS 9/30/23	N/A
<b>SUBTOTAL</b>			<b>2,620</b>	<b>104,612</b>	<b>2,620</b>	<b>-</b>	<b>104,612</b>	<b>-</b>		
<b>CHILD NUTRITION CLUSTER</b>										
<b>NATIONAL SCHOOL LUNCH PROGRAM</b>										
NATIONAL SCHOOL LUNCH	10.555	22-4210-00	4,585,800	2,024,969	4,585,800	-	2,024,969	-	6,610,769	N/A
NATIONAL SCHOOL LUNCH	10.555	23-4210-00	-	5,170,473	-	-	5,170,473	-	PROJECT ENDS 9/30/23	N/A
<b>SUBTOTAL</b>			<b>4,585,800</b>	<b>7,195,442</b>	<b>4,585,800</b>	<b>-</b>	<b>7,195,442</b>	<b>-</b>		
<b>ARP - AMERICAN RESCUE PLANT ACT - CHILD NUTRITION</b>										
COVID 19 - NUTRITION SUPPLY CHAIN ASSISTANCE	10.555	22-4210-SC	-	257,666	-	-	257,666	-	257,666	N/A
COVID 19 - NUTRITION SUPPLY CHAIN ASSISTANCE	10.555	23-4210-SC	-	429,835	-	-	429,835	-	PROJECT ENDS 9/30/23	N/A
<b>SUBTOTAL</b>			<b>-</b>	<b>687,501</b>	<b>-</b>	<b>-</b>	<b>687,501</b>	<b>-</b>		
<b>SCHOOL BREAKFAST PROGRAM</b>										
SCHOOL BREAKFAST PROGRAM	10.553	22-4220-00	1,378,162	528,287	1,378,162	-	528,287	-	1,906,449	N/A
SCHOOL BREAKFAST PROGRAM	10.553	23-4220-00	-	1,376,914	-	-	1,376,914	-	PROJECT ENDS 9/30/23	N/A
<b>SUBTOTAL</b>			<b>1,378,162</b>	<b>1,905,201</b>	<b>1,378,162</b>	<b>-</b>	<b>1,905,201</b>	<b>-</b>		
<b>FOOD COMMODITIES - NON-CASH</b>										
PREFERRED MEALS	10.555	FY 2022	870,563	-	870,563	-	-	-	870,563	N/A
FOODS	10.555	FY 2023	-	95,696	-	-	95,696	-	95,696	N/A
<b>SUBTOTAL</b>			<b>870,563</b>	<b>95,696</b>	<b>870,563</b>	<b>-</b>	<b>95,696</b>	<b>-</b>		
<b>FRESH FRUIT AND VEGETABLE PROGRAM</b>										
FRESH FRUITS AND VEGETABLES	10.582	22-4240-00	265,184	64,135	265,184	-	64,135	-	329,319	N/A
FRESH FRUITS AND VEGETABLES	10.582	23-4240-00	-	271,250	-	-	271,250	-	PROJECT ENDS 9/30/23	N/A
<b>SUBTOTAL</b>			<b>265,184</b>	<b>335,385</b>	<b>265,184</b>	<b>-</b>	<b>335,385</b>	<b>-</b>		

**WAUKEGAN CUSD NO. 60**  
**34-049-0600-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

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 7/1/21-6/30/22 (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)			
<b>TOTAL US DEPARTMENT OF AGRICULTURE PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION (ISBE)</b>			7,102,329	10,329,787	7,102,329	-	10,329,787	-		
<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	FY 2023	-	7,822	-	-	7,822	-	7,822	N/A
<b>SUBTOTAL</b>			-	7,822	-	-	7,822	-		
<b>TOTAL US DEPARTMENT OF DEFENSE PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION (ISBE)</b>			-	7,822	-	-	7,822	-		
<b>TOTAL CHILD NUTRITION CLUSTER</b>			7,099,709	10,227,047	7,099,709	-	10,227,047	-		
<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 (M)	93.778	23-4991-00	-	1,141,337	-	-	1,141,337	-	1,141,337	N/A
<b>SUBTOTAL</b>			-	1,141,337	-	-	1,141,337	-		
<b>TOTAL MEDICAID CLUSTER</b>			-	1,141,337	-	-	1,141,337	-		
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES PASSED THROUGH THE ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES</b>			-	1,141,337	-	-	1,141,337	-		
<b>US DEPARTMENT OF DEFENSE</b>										
<b>ROTC LANGUAGE AND CULTURE TRAINING GRANTS</b>										
RESERVE OFFICERS TRAINING CORP (ROTC)	12.357	22-4999-00	220,863	-	220,863	-	-	-	220,863	N/A
RESERVE OFFICERS TRAINING CORP (ROTC)	12.357	23-4999-00	-	223,417	-	-	223,417	-	223,417	N/A
<b>SUBTOTAL</b>			220,863	223,417	220,863	-	223,417	-		
<b>TOTAL US DEPARTMENT OF DEFENSE</b>			220,863	223,417	220,863	-	223,417	-		

**WAUKEGAN CUSD NO. 60**  
**34-049-0600-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

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 7/1/21-6/30/22 (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)			
<b>US ENVIRONMENTAL PROTECTION AGENCY</b>										
<b>ENVIRONMENTAL GRANTS</b>										
NATIONAL ENVIRONMENTAL OUTDOOR CLASS GRANT	66.951	23-4999-00	-	2,500	-	-	2,500	-	-	2,500
<b>SUBTOTAL</b>			-	<b>2,500</b>	-	-	<b>2,500</b>	-	-	
<b>TOTAL US ENVIRONMENTAL PROTECTION AGENCY</b>			-	<b>2,500</b>	-	-	<b>2,500</b>	-	-	
<b>TOTAL FEDERAL AWARDS</b>			<b>41,586,895</b>	<b>34,736,982</b>	<b>41,586,895</b>	-	<b>34,736,982</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.



**WAUKEGAN CUSD NO. 60**  
**34-049-0600-26**  
**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, 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
84.425	COVID 19 - EDUCATION STABILIZATION FUND	11,205,521
84.173 AND 84.027	SPECIAL EDUCATION CLUSTER	4,352,346
93.778	MEDICAID CLUSTER	1,141,337
	<b>Total Amount Tested as Major</b>	<b>\$16,699,204</b>

**Total Federal Expenditures for 7/1/22-6/30/23** \$34,736,982

% tested as Major 48.07%

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.

**WAUKEGAN CUSD NO. 60**  
**34-049-0600-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2023**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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1. FINDING NUMBER:<sup>11</sup>                      **2023- 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>

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<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 2023 would be assigned a reference number of 2023-001, 2023-002, 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.

WAUKEGAN CUSD NO. 60  
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup>                    2023- 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.

**WAUKEGAN CUSD NO. 60**  
**34-049-0600-26**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2023**

[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.

**WAUKEGAN CUSD NO. 60**  
**34-049-0600-26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2023**

**Corrective Action Plan**

Finding No.: **2023- 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)