

SCHOOL DISTRICT U-46 ELGIN, ILLINOIS

REPORTS REQUIRED BY THE UNIFORM GUIDANCE
AND GOVERNMENT AUDITING STANDARDS
FOR THE YEAR ENDED JUNE 30, 2016

Contents

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 <i>Government Auditing Standards</i>	1-2
Independent auditor's 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	3-5
Schedule of expenditures of federal awards	6-9
Notes to schedule of expenditures of federal awards	10
Schedule of findings and questioned costs	11-12
Summary schedule of prior audit findings	13



RSM US LLP

**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters Based
on an Audit of Financial Statements Performed in Accordance with
*Government Auditing Standards***

To the Members of the Board of Education
School District U-46
Elgin, 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 of America, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District U-46 (District) as of and for the year ended June 30, 2016 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 7, 2016.

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 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 basic 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 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.

RSM US LLP

Chicago, Illinois
November 7, 2016



RSM US LLP

**Independent Auditor's 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**

To the Members of the Board of Education
School District U-46
Elgin, Illinois

Report on Compliance for Each Major Federal Program

We have audited School District U-46's (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 the District's major federal programs for the year ended June 30, 2016. 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.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, 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 the District'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 (CFR) 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 the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe 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 on the District's compliance.

Opinion on Each Major Federal Program

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, 2016.

Report on Internal Control Over Compliance

Management of the District 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 the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order 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 the District'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 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, 2016 and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 7, 2016, 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 District's basic financial statements. The accompanying schedule of expenditures of federal awards for the year ended June 30, 2016, as required by the Uniform Guidance, 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 financial statements. The 2016 information has been subjected to the auditing procedures applied in the audit of the financial statements for the year ended June 30, 2016, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2016.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States, the District's basic financial statements as of and for the year ended June 30, 2015 (not presented herein), and have issued our report thereon dated November 12, 2015, which contained unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. Our report was modified to include an emphasis of matter paragraph regarding the adoption of reporting and disclosure requirements of Governmental Accounting Standards Board Statement No. 68. The schedule of expenditures of federal awards for the year ended June 30, 2015 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 2015 financial statements. The 2015 information has been subjected to the auditing procedures applied in the audit of the 2015 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 2015 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2015.

RSM US LLP

Chicago, Illinois
November 7, 2016

ILLINOIS STATE BOARD OF EDUCATION
 100 NORTH FIRST STREET
 SPRINGFIELD, ILLINOIS 62777-0001

(attachment of ISBE 62-18)

County _____
 District/Joint Agreement Name _____
 School District U46 _____
 District/Joint Agreement No. _____
 U46 _____

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2016

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/14- 6/30/15 (C)	7/1/15- 6/30/16 (D)	7/1/14- 6/30/15 (E)	7/1/15- 6/30/16 (F)			
U.S. Department of Education: Passed through Illinois State Board of Education:									
Title I Grants to Local Education Agencies:									
Title I : Low Income	84.010A	16-4300-00	\$ -	\$ 10,634,702	\$ -	\$ 10,998,176	\$ -	\$ 10,998,176	\$ 13,713,495
		15-4300-00	7,521,110	500,490	7,896,052	125,548	-	8,021,600	11,562,209
		14-4300-00	520,877	-	520,877	-	-	9,522,277	10,375,697
			8,041,987	11,135,192	8,416,929	11,123,724	-	28,542,053	35,651,401
Twenty-First Century Community Learning Centers:									
Title IV - 21st Century Community Learning Centers	84.287C	16-4421-15	-	375,119	-	449,273	-	449,273	540,000
		15-4421-15	216,920	261,419	297,680	180,659	-	478,339	540,000
		14-4421-12	155,109	-	155,109	-	-	751,163	832,281
		14-4421-10	79,840	-	79,840	-	-	250,000	250,000
			451,869	636,538	532,629	629,932	-	1,928,775	2,162,281
Special Education Cluster (IDEA)									
Special Education - Preschool Grants:									
Pre-School Flow Through	84.173A	16-4600-00	-	194,225	-	194,225	-	194,225	231,769
		15-4600-00	149,349	-	149,349	-	-	149,349	207,958
			149,349	194,225	149,349	194,225	-	343,574	439,727
Special Education - Grants to States:									
IDEA Flow Through	84.027A	16-4620-00	-	8,012,996	-	8,115,287	-	8,115,287	8,496,086
		15-4620-00	7,749,699	190,869	7,940,568	-	-	7,940,568	8,892,070
		14-4620-00	29,114	-	29,114	-	-	7,386,179	8,758,306
			7,778,813	8,203,865	7,969,682	8,115,287	-	23,442,034	26,146,462
Special Education - Grants to States:									
IDEA Room & Board	84.027A	16-4625-00	-	441,003	-	441,003	-	441,003	N/A
		15-4625-00	273,201	305,919	303,383	275,737	-	579,120	N/A
		14-4625-00	183,300	-	183,300	-	-	403,271	N/A
			456,501	746,922	486,683	716,740	-	1,423,394	N/A
Total Special Education Cluster (IDEA)			8,384,663	9,145,012	8,605,714	9,026,252	-	25,209,002	26,586,189

(Continued)

ILLINOIS STATE BOARD OF EDUCATION
 100 NORTH FIRST STREET
 SPRINGFIELD, ILLINOIS 62777-0001

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, (CONTINUED)
 YEAR ENDED JUNE 30, 2016

(attachment of ISBE 62-18)

County _____
 District/Joint Agreement Name _____
 School District U46 _____
 District/Joint Agreement No. _____
 U46 _____

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/14- 6/30/15 (C)	7/1/15- 6/30/16 (D)	7/1/14- 6/30/15 (E)	7/1/15- 6/30/16 (F)			
U.S. Department of Education:									
Passed through Illinois State Board of Education:									
English Language Acquisition Grants:									
Title III : Immigrant Education Program (IEP)	84.365A	16-4905-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,125
		15-4905-00	25,604	-	25,604	-	-	25,604	25,604
			25,604	-	25,604	-	-	25,604	85,729
Title III : Language Instruction Program - Limited English	84.365A	16-4909-00	-	867,867	-	878,365	-	878,365	1,124,215
		15-4909-00	1,142,332	71,387	1,159,179	54,540	-	1,213,719	1,280,844
		14-4909-00	226,259	-	226,259	-	-	1,182,947	1,323,747
			1,368,591	939,254	1,385,438	932,905	-	3,275,031	3,728,806
Total Title III: English Language Acquisition Grants			1,394,195	939,254	1,411,042	932,905	-	3,300,635	3,814,535
Improving Teacher Quality State Grants:									
Title II : Teacher Quality	84.367A	16-4932-00	-	576,652	-	794,320	-	794,320	1,601,718
		15-4932-00	724,412	237,590	843,256	118,746	-	962,002	1,678,911
		14-4932-00	17,308	-	17,308	-	-	1,041,946	1,828,783
			741,720	814,242	860,564	913,066	-	2,798,268	5,109,412
Preschool Development Grants:									
Preschool Expansion Grant	84.419B	16-4902-00	-	1,799,802	-	1,891,180	-	1,891,180	2,395,800
		15-4999-PE	-	135,313	-	135,313	-	135,313	179,314
			-	1,935,115	-	2,026,493	-	2,026,493	2,575,114
Passed through Illinois Department of Human Services									
Rehabilitation Services - Vocational Rehabilitation Grants to States:									
Rehabilitation Services	84.126	H126A250018	-	101,211	-	101,211	-	101,211	N/A
		H126A250018	113,582	-	113,582	-	-	113,582	N/A
			113,582	101,211	113,582	101,211	-	214,793	N/A

(Continued)

ILLINOIS STATE BOARD OF EDUCATION
 100 NORTH FIRST STREET
 SPRINGFIELD, ILLINOIS 62777-0001

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, (CONTINUED)
 YEAR ENDED JUNE 30, 2016

(attachment of ISBE 62-18)

County
 District/Joint Agreement Name
 School District U46
 District/Joint Agreement No.
 U46

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/14- 6/30/15 (C)	7/1/15- 6/30/16 (D)	7/1/14- 6/30/15 (E)	7/1/15- 6/30/16 (F)			
U.S. Department of Education:									
Passed through Illinois State Board of Education:									
Passed through Northern Kane County Regional Career and Technical Education System:									
Career and Technical Education - Basic Grants to States:									
Perkins Secondary	84.048A	16-4745-00	\$ -	\$ 366,301	\$ -	\$ 366,301	\$ -	\$ 366,301	\$ 373,427
		15-4745-00	358,537	24,427	358,537	24,427	-	382,964	386,851
		14-4745-00	-	-	281	-	-	341,740	369,694
			358,537	390,728	358,818	390,728	-	1,091,005	1,129,972
Passed through University of Illinois at Chicago Project Ready	84.305F	R305F100007	2,162	-	2,162	-	-	2,162	5,610
Total U.S. Department of Education			19,488,715	25,097,292	20,301,440	25,144,311	-	65,113,186	77,034,514
U.S. Department of Agriculture:									
Passed through Illinois State Board of Education:									
Non-Cash USDA Foods	10.555	31045046022A1	944,336	710,427	944,336	710,427	-	1,654,763	N/A
Department of Defense Fruits and Vegetables	10.555	31045046022A1	129,089	322,570	129,089	322,570	-	451,659	N/A
National School Lunch Program	10.555	16-4210-00	-	7,414,665	-	7,414,665	-	7,414,665	N/A
		15-4210-00	7,856,867	1,684,720	7,856,867	1,684,720	-	9,541,587	N/A
		14-4210-00	1,631,076	-	1,631,076	-	-	9,472,386	N/A
			9,487,943	9,099,385	9,487,943	9,099,385	-	26,428,638	N/A
School Breakfast Program	10.553	16-4220-00	-	1,943,935	-	1,943,935	-	1,943,935	N/A
		15-4220-00	1,996,074	361,359	1,996,074	361,359	-	2,357,433	N/A
		14-4220-00	328,541	-	328,541	-	-	2,825,969	N/A
			2,324,615	2,305,294	2,324,615	2,305,294	-	7,127,337	N/A
Total Child Nutrition Cluster			12,885,983	12,437,676	12,885,983	12,437,676	-	35,662,397	N/A

(Continued)

ILLINOIS STATE BOARD OF EDUCATION
 100 NORTH FIRST STREET
 SPRINGFIELD, ILLINOIS 62777-0001

(attachment of ISBE 62-18)

County
 District/Joint Agreement Name
 School District U46
 District/Joint Agreement No.
 U46

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, (CONTINUED)
 YEAR ENDED JUNE 30, 2016

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/14- 6/30/15 (C)	7/1/15- 6/30/16 (D)	7/1/14- 6/30/15 (E)	7/1/15- 6/30/16 (F)			
U.S. Department of Education: Passed through Illinois State Board of Education:									
Child Nutrition Discretionary Grants Limited Availability: NSLP Equipment Assistance Grant	10.579	16-426016	\$ -	\$ 34,280	\$ -	\$ 34,280	\$ -	\$ 34,280	N/A
Total U.S. Department of Agriculture			12,885,983	12,471,956	12,885,983	12,471,956	-	35,696,677	N/A
U.S. Department of Justice: Passed through City of Elgin: COPS Office									
	16.710	2010CKWX0728	82,500	-	82,500	-	-	82,500	165,000
Total U.S. Department of Justice			82,500	-	82,500	-	-	82,500	165,000
U.S. Department of Health and Human Services:									
Passed through Illinois Department of Healthcare and Family Services									
Passed through Northwestern Illinois Association: Medical Assistance Program	93.778	N/A	1,127,230	989,334	986,035	934,368	-	N/A	N/A
Passed through Illinois Department of Human Services Affordable Care Act Maternal, Infant and Early Childhood Home Visiting Program	93.505	011GQ02069	-	124,236	-	125,794	-	181,074	181,298
		011GQ02069	165,316	-	165,316	-	-	181,074	181,298
			165,316	124,236	165,316	125,794	-	362,148	N/A
Passed through MDRC Maternal, Infant and Early Childhood Home Visiting Research Programs	93.615	SAC0000018	7,000	-	19,901	-	-	21,049	30,000
Total U.S. Department of Health and Human Services			1,299,546	1,113,570	1,171,252	1,060,162	-	383,197	30,000
Total Federal Awards			\$ 33,756,744	\$ 38,682,818	\$ 34,441,175	\$ 38,676,429	\$ -	\$ 101,275,560	\$ 77,229,514

School District U-46

**Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016**

Note 1. Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of School District U-46 (District) and is presented on the accrual basis of accounting under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) 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, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the financial statements. Additionally, 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 assets or cash flows of the District. There were no federal awards expended for insurance at year-end. There were no loan programs for the year ended June 30, 2016. For the year ended June 30, 2016, the District did receive \$710,427 of noncash assistance in the form of food commodities that is included under the Department of Agriculture passed through the Illinois State Board of Education (CFDA #10.555).

The District has a plan for allocation of common and indirect costs related to grant programs in accordance with, as applicable, either the cost principles in OMB Circular A-21, Cost Principles for Educational Institutions or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The indirect cost rate used to allocate amounts to grant programs during the fiscal year ended June 30, 2016, is primarily based on a federally negotiated higher education rate agreement.

Note 2. Categorization of Expenditures

The Schedule of Expenditures of Federal Awards reflects federal expenditures for all individual grants, which were active during the period. The categorization of expenditures by program included in the Schedule of Expenditures of Federal Awards is based on the Catalog of Federal Domestic Assistance (CFDA). Changes in the categorization of expenditures occur based on revisions to the CFDA, which are issued twice annually. In accordance with the District's policy, the Schedule of Expenditures of Federal Awards for the year ended June 30, 2016 reflects CFDA changes issued through June 2016.

Note 3. CFDA Totals

Total federal expenditures for CFDA Numbers with multiple ISBE project numbers are as follows:

CFDA Number	2016	2015
84.027	\$ 8,832,027	\$ 8,456,365
10.555	10,132,382	10,561,368

School District U-46

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2016**

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ___ Yes X No

Significant deficiency(ies) identified? ___ Yes X No

Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? ___ Yes X No

Significant deficiency(ies) identified? ___ Yes X No

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ___ Yes X No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
	Child Nutrition Cluster:
10.553	School Breakfast Program
10.555	Non-Cash USDA Foods
10.555	Department of Defense Fruits and Vegetables
10.555	National School Lunch Program
84.419B	Preschool Expansion Grant

Dollar threshold used to distinguish between type A and type B programs: \$1,160,293

Auditee qualified as low-risk auditee? X Yes ___ No

School District U-46

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2016

II. Financial Statement Findings

There were no financial statement findings required to be reported in accordance with generally accepted government auditing standards.

III. Federal Award Findings

There were no findings or questioned costs for federal awards.

Summary Schedule of Prior Audit Findings

School District U-46

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2016**

I. Financial Statement Findings

The prior year single audit disclosed no financial statement findings required to be reported in accordance with generally accepted government auditing standards.

II. Federal Award Findings

The prior year single audit disclosed no findings or questioned costs for federal awards.