

**SINGLE AUDIT REPORT
of
SPRING VALLEY CCSD 99
Spring Valley, Illinois
For the Year Ended June 30, 2024**

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

To the Board of Education
Spring Valley CCSD 99
Spring Valley, IL

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Spring Valley CCSD 99's 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 Spring Valley CCSD 99's major federal programs for the year ended June 30, 2024. Spring Valley CCSD 99'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, Spring Valley CCSD 99 complied, in all material respects, with the types of compliance and 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, 2024.

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 Spring Valley CCSD 99 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 Spring Valley CCSD 99'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 Spring Valley CCSD 99'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 Spring Valley CCSD 99'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 Spring Valley CCSD 99'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 Spring Valley CCSD 99'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 Spring Valley CCSD 99'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 Spring Valley CCSD 99'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.

Purpose of this Report

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 Spring Valley CCSD 99 which comprise the basic financial statements as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise Spring Valley CCSD 99's basic financial statements. We issued our report thereon dated August 15, 2024, which contained adverse opinions on those financial statements due to the financial statements not being in accordance with accounting principles generally accepted in the United States of America, and unmodified opinions on those financial statements in accordance with accounting practices prescribed or permitted by the Illinois State Board of Education as described in Note #1 of the basic financial statements. Our audit was performed 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.

The prior year information included with the schedule of expenditures of federal awards has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Hopkins & Assoc.

Granville, Illinois
August 26, 2024

SPRING VALLEY CCSD 99

28-006-0990-04

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor, Program Title & Major Program Designation	CFDA Number (A)	ISBE Project Number (B)	Receipts/Revenues		Expenditures/Disbursements		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			Year	Year	Year	Year			
			7/1/22-6/30/23 (C)	7/1/23-6/30/24 (D)	7/1/22-6/30/23 (E)	7/1/23-6/30/24 (F)			
U.S. Department of Agriculture -									
Pass-through program from ISBE									
National School Lunch Program	10.555	24-4210-00	-	232,782	-	232,782	-	232,782	N/A
National School Lunch Program	10.555	23-4210-00	205,599	47,136	205,599	47,136	-	252,735	N/A
National School Lunch Program	10.555	22-4210-00	39,811	-	39,811	-	-	39,811	N/A
Commodities - DOD Fresh Fruits & Vegetables	10.555	FY2024	-	45,268	-	45,268	-	45,268	N/A
Commodities - DOD Fresh Fruits & Vegetables	10.555	FY2023	32,937	-	32,937	-	-	32,937	N/A
Commodities - Non-Cash - USDA Foods	10.555	FY2024	-	13,186	-	13,186	-	13,186	N/A
Commodities - Non-Cash - USDA Foods	10.555	FY2023	20,170	-	20,170	-	-	20,170	N/A
Subtotal			298,517	338,372	298,517	338,372	-	636,889	
School Breakfast Program	10.553	24-4220-00	-	61,126	-	61,126	-	61,126	N/A
School Breakfast Program	10.553	23-4220-00	39,236	14,276	39,236	14,276	-	53,512	N/A
School Breakfast Program	10.553	22-4220-00	9,432	-	9,432	-	-	9,432	N/A
Subtotal			48,668	75,402	48,668	75,402	-	124,070	
Total Child Nutrition Cluster			347,185	413,774	347,185	413,774	-	760,959	
National School Lunch Program - BT	10.649	23-4210-00	-	653	-	653	-	653	N/A
National School Lunch Program - BT	10.649	22-4210-00	628	-	628	-	-	628	N/A
Total U.S. Department of Agriculture - Pass-through program			347,813	414,427	347,813	414,427	-	762,240	
U.S. Department of Education -									
Pass-through program from ISBE									
Title I - Low Income	84.010A	22-4300-00	-	-	-	-	-	-	183,025
Title I - Low Income	84.010A	23-4300-00	15,703	158,900	158,900	-	-	158,900	183,025
Title I - Low Income	84.010A	24-4300-00	-	-	-	165,452	1,294	166,746	219,553
Subtotal			15,703	158,900	158,900	165,452	1,294	325,646	
IDEA - Flow - Through	84.027A	23-4620-00	164,824	-	164,824	-	-	164,824	162,593
IDEA - Flow - Through	84.027A	24-4620-00	-	171,548	-	171,548	-	171,548	171,548
IDEA - Preschool	84.173	23-4600-00	7,830	-	7,830	-	-	7,830	7,615
IDEA - Preschool	84.173	24-4600-00	-	7,935	-	7,935	-	7,935	7,935
Elem & Secondary School Emergency Relief Fund	84.027X	22-4998-ID	32,617	-	32,617	-	-	32,617	32,617
Elem & Secondary School Emergency Relief Fund	84.173X	22-4998-PS	3,219	-	3,219	-	-	3,219	3,219
Subtotal			208,490	179,483	208,490	179,483	-	387,973	
Title V - Rural Education Initiative (REI)	84.358B	2023-4107-00	5,879	-	5,879	-	-	5,879	5,879
Title V - Rural Education Initiative (REI)	84.358B	2024-4107-00	-	20,109	-	20,109	-	20,109	20,109
Subtotal			5,879	20,109	5,879	20,109	-	25,988	
Title II - Teacher Quality	84.367A	22-4932-00	2,392	-	-	-	-	-	26,430
Title II - Teacher Quality	84.367A	23-4932-00	-	29,014	29,014	-	-	29,014	29,014
Title II - Teacher Quality	84.367A	24-4932-00	-	-	-	21,238	-	21,238	29,155
Subtotal			2,392	29,014	29,014	21,238	-	50,252	
Title III - Lang Inst Prog - Limited Eng LIPLEP	84.365A	23-4909-00	8,029	-	8,419	-	-	8,419	8,419
Title III - Lang Inst Prog - Limited Eng LIPLEP	84.365A	24-4909-00	-	1,970	-	1,970	-	1,970	1,970
Subtotal			8,029	1,970	8,419	1,970	-	10,389	
Title IVA Student Support & Academic Enrichment	84.424A	22-4400-00	9,993	-	-	-	-	-	11,193
Title IVA Student Support & Academic Enrichment	84.424A	23-4400-00	-	7,677	7,677	-	-	7,677	7,677
Title IVA Student Support & Academic Enrichment	84.424A	24-4400-00	-	-	-	19,229	-	19,229	24,750
Subtotal			9,993	7,677	7,677	19,229	-	26,906	
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	23-4998-ER	22,120	-	22,120	-	-	22,120	23,835
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	22-4998-E3	-	-	316,461	-	-	316,461	1,469,673
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	21-4998-E2	36,470	-	-	-	-	-	601,069
(M)-Elem & Secondary School Emergency Relief Fund	84.425VW	22-4998-HL	1,281	-	1,281	-	-	1,281	1,281
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	22-4998-D2	1,099	-	-	-	-	-	49,056
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	23-4998-D4	-	12,000	-	12,000	-	12,000	12,000
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	23-4998-E2	-	210,012	-	210,012	-	210,012	213,441
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	24-4998-E3	-	-	-	532,774	-	532,774	1,469,673
(M)-Elem & Secondary School Emergency Relief Fund	84.425VW	24-4998-HL	-	5,389	-	6,648	-	6,648	6,648
Subtotal			60,970	227,401	339,862	761,434	-	1,101,296	
Total U.S. Department of Education - Pass-through programs			311,456	624,554	758,241	1,168,915	1,294	1,928,450	
U.S. Department of Health and Human Services -									
Pass-through program from									
Illinois Department of Healthcare and Family Services									
Medicaid Administrative Outreach	93.778	22-4991-00	6,705	-	-	-	-	-	N/A
Medicaid Administrative Outreach	93.778	23-4991-00	21,222	5,271	29,137	-	-	29,137	N/A
Medicaid Administrative Outreach	93.778	24-4991-00	-	19,545	-	23,989	-	23,989	N/A
Total U.S. Department of Health and Human Services - Pass-through programs			27,927	24,816	29,137	23,989	-	53,126	
Total Federal Awards			687,196	1,063,797	1,135,191	1,607,331	1,294	2,743,816	
Total Federal Awards Passed Through Illinois State Board of Education			659,269	1,038,981	1,106,054	1,583,342	1,294	2,690,690	
Total Federal Awards Passed Through Other Entities			27,927	24,816	29,137	23,989	-	53,126	
Total Federal Awards			687,196	1,063,797	1,135,191	1,607,331	1,294	2,743,816	

Note: There were no pass through amounts to subrecipients in either year reported.

(M) Indicates Major Federal Financial Assistance Program.

SPRING VALLEY CCSD 99
28-006-0990-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Adverse
(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:

AL NUMBER(S)	NAME OF FEDERAL PROGRAM or CLUSTER	AMOUNT OF FEDERAL PROGRAM
84.425D, 84.425W	Elem & Secondary School Emergency Relief Fund Cluster	761,434
	Total Amount Tested as Major	\$761,434

Total Federal Expenditures for 7/1/2023 - 6/30/2024 1,607,331

% tested as Major 47.37%

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

Auditee qualified as low-risk auditee? YES X NO

SPRING VALLEY CCSD 99
28-006-0990-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:

2024 - N/A

2. THIS FINDING IS:

New

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

N/A

4. Condition

5. Context

6. Effect

7. Cause

8. Recommendation

9. Management's response

SPRING VALLEY CCSD 99
28-006-0990-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2024

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: 2024 - N/A 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. Condition

10. Questioned Costs

11. Context

12. Effect

13. Cause

14. Recommendation

15. Management's response

SPRING VALLEY CCSD 99
28-006-0990-04
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ending June 30, 2024

[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>
None		