

**ALTMAR-PARISH-WILLIAMSTOWN
CENTRAL SCHOOL DISTRICT**

UNIFORM GUIDANCE REPORTS

June 30, 2019

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ALTMAR-PARISH-WILLIAMSTOWN CENTRAL SCHOOL DISTRICT

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ALTMAR-PARISH-WILLIAMSTOWN CENTRAL SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2019

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Award Number	Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed-Through New York State Department of Education:			
Title I Cluster:			
Title I, Grants to Local Educational Agencies	84.010	0021-19-2330	\$ 324,155
Title I, School Improvement	84.377	0011-18-2502	<u>10,830</u>
Total Title I Cluster			334,985
Special Education Cluster:			
Special Education - Grants to States (IDEA, Part B)	84.027	0032-19-0710	301,792
Special Education - Preschool Grants (IDEA, Preschool)	84.173	0033-19-0710	<u>13,065</u>
Total Special Education Cluster			314,857
Title IV, Rural Education, SSAE Allocation	84.403	0204-19-2330	16,849
Title IIA, Supporting Effective Instructional State Grants	84.367	0147-18-2330	19,788
Title IIA, Supporting Effective Instructional State Grants	84.367	0147-19-2330	<u>27,090</u>
Total U.S. Department of Education			713,569
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster:			
Passed-Through New York State Department of Agriculture:			
Non-Cash Assistance (Commodities)			
National School Lunch Program	10.555	(1)	37,418
Cash Assistance:			
National School Lunch Program	10.555		393,917
National School Breakfast Program	10.553	(1)	<u>127,046</u>
Total Child Nutrition Cluster and U.S. Department of Agriculture			<u>558,381</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 1,271,950</u></u>

(1) Unable to obtain from pass-through grantor.

The Organization provided no federal awards to sub-recipients.

See notes to schedule of expenditures of federal awards.

ALTMAR-PARISH-WILLIAMSTOWN CENTRAL SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal grant activity of Altmar-Parish-Williamstown Central School District (the District), under programs of the federal government for the year ended June 30, 2019. 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 or the respective changes in the financial position of the government activities, each major fund, and the aggregate remaining fund information of the District.

NOTE 2 – BASIS OF ACCOUNTING

The schedule of expenditures of federal awards is prepared using the modified accrual basis of accounting.

The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable program and periods. The amounts reported in these federal financial reports are prepared from records maintained for each program. These records are periodically reconciled to the general ledger, which is the source of the general purpose financial statements.

NOTE 3 – INDIRECT COSTS

Indirect costs are not included in the reported expenditures as they are not included in the federal funding for each program. Altmar-Parish-Williamstown Central School District has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – MATCHING COSTS

Matching costs, i.e., the District's share of certain program costs, are not included in the reported expenditures.

ALTMAR-PARISH-WILLIAMSTOWN CENTRAL SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2019

NOTE 5 – MAJOR PROGRAM DETERMINATION

The District has determined that all federal programs with expenditures of \$750,000 or more are Type A programs and between \$187,500 and \$750,000 are Type B programs. For the purpose of the schedule of expenditures of federal awards, major programs are determined based on the risk assessment of all Type A and Type B programs over \$187,500.

NOTE 6 – NON-MONETARY FEDERAL PROGRAM

The District is the recipient of a federal award program that does not result in cash receipts or disbursements, termed a “non-monetary program”. During the year ended June 30, 2019, the Altmar-Parish-Williamstown Central School District received \$37,418 worth of surplus food.



Dermody, Burke & Brown, CPAs, LLC

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

**BOARD OF EDUCATION
ALTMAR-PARISH-WILLIAMSTOWN CENTRAL SCHOOL DISTRICT**

Report on Compliance for Each Major Federal Program

We have audited **ALTMAR-PARISH-WILLIAMSTOWN CENTRAL SCHOOL DISTRICT'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 the District's major federal programs for the year ended June 30, 2019. 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 federal statutes, regulations, and 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 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* 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 Altmar-Parish-Williamstown Central School District'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 the District's compliance.

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Opinion on Each Major Federal Program

In our opinion, Altmar-Parish-Williamstown Central School 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, 2019.

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 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 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 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities and each fund of Altmar-Parish-Williamstown Central School District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 8, 2019, 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

Dermody, Burke & Brown

DERMODY, BURKE & BROWN, CPAs, LLC

Syracuse, NY

October 8, 2019

ALTMAR-PARISH-WILLIAMSTOWN CENTRAL SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2019

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the Altmar-Parish-Williamstown Central School District.
2. No material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Altmar-Parish-Williamstown Central School District were disclosed during the audit.
4. No material weaknesses were identified during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for Altmar-Parish-Williamstown Central School District expresses an unmodified opinion.
6. There were no audit findings required to be reported in accordance with 2 CFR Section 200.516(a).
7. The programs tested as a major program were within the Child Nutrition Cluster:
 - National School Lunch Program, CFDA No. 10.555
 - National School Breakfast Program, CFDA No. 10.553
8. The threshold for distinguishing between Type A and B programs was \$750,000.
9. Altmar-Parish-Williamstown Central School District was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

None