
Illinois State Board of Education

Illinois Association of School Business Officials

2011 District Auditing Seminars

WELCOME!

- **June 14 – Fairview Heights
June 15 – Springfield**
 - **June 22 – Downers Grove
June 23 - Peoria**
-

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A-133: Federal Compliance

LARRY SMITH

Principal Consultant

Funding and Disbursement Services

(217) 782-5256

ismith@isbe.net

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- **OMB Circular A-133 applies to:**
 - **Non-Federal entities that spend \$500,000 or more in Federal aid during their fiscal year**
 - **Units of local government and Not-for-Profit entities**
 - **Program-specific audits are performed for those entities who receive Federal awards from a single program**
 - **For-profit entities and non-Federal entities spending less than \$500,000 in Federal awards are exempt**
-

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ISBE RESPONSIBILITIES

- ★ Verify the necessity for a Single Audit and ensure that one is performed, if required
 - ★ Review Single Audits for quality, content and accuracy
 - ★ Review opinion letter language and content
 - ★ Reconcile SEFA to Expenditure Reports
 - ★ Testing of ISBE Type A programs every 3 years
 - ★ Follow up on findings related to ISBE programs and issue management decisions (recovery of funds, etc.)
 - ★ Check auditor qualifications
 - ★ Check for submission to Federal Audit Clearinghouse
-

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AUDITOR REQUIREMENTS

- ★ ISBE Administrative Rules require that **all** District and Joint Agreement audits be performed under GAGAS
- ★ CPA firms performing SD/JA audits must be qualified under GAS, per ISBE rules
 - ★ If auditor is qualified for SD/JA audits, then should be qualified for A-133 audits
- ★ AFRs and A-133 audits performed by non-qualified auditors may be rejected by ISBE
- ★ Additional information on auditor and other requirements:

<http://www.isbe.net/funding/html/a133.htm>

http://www.isbe.net/funding/pdf/audit_qualifications.pdf

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- Please submit Peer Review Reports and Acceptance/Completion Letters to:

Larry Smith or Larry Wilson
Illinois State Board of Education
Funding and Disbursements, E-320
100 North First Street
Springfield, Illinois 62777-0001

ismith@isbe.net or lwilson@isbe.net

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2011 Audit Cycle

- No new Federal programs through ISBE
 - ARRA will continue to impact school districts, most likely through FY 2012
 - Funds may be obligated as late as September 2011, depending on project end date
 - EXCEPTION: 4855 (ARRA-School Improvement Grant (Section 1003g)) through SEPTEMBER 2013
 - Federal agencies will still be directed to not grant A-133 audit extensions
-

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REMINDER: ROE 14 Conversion

- Effective October 4, 2010, ISBE converted all existing records for the dissolved Region 14 to the new region codes.
 - North Cook ISC 1 is now Region 05
 - West Cook ISC 2 is now Region 06
 - South Cook ISC 4 is now Region 07
 - Some entities are now Regions 15, 19 or 31
 - <http://www.isbe.net/regionaloffices/default.htm>
-

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ARRA REMINDERS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- ★ All ARRA programs are to be identified separately from their “regular” counterparts
 - ★ Identified with prefix “ARRA – “
 - ★ Include CFDA number and ISBE revenue code
 - ★ ARRA funds provided to subrecipients are to be indicated separately on either the SEFA or Notes to the SEFA
 - ★ Check most recent Compliance Supplement for OMB Circular A-133 for additional information
-

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OTHER REMINDERS

Checklist designed to prevent errors

- ❑ Highly recommended to use as a tool before submitting final audit
- ❑ Summarizes the key points of the ISBE review process
- ❑ 90% of all omissions/corrections letters are based on errors found within this checklist.

Reconciliation Page – AFR to SEFA

- ❑ Federal Revenues reported on AFR and SEFA should reconcile
 - ❑ If differences are due to different accounting bases, please provide reconciliation by Federal program
 - ❑ Unexplained differences will be followed up on during review process
-

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MOST COMMON ERRORS

★ AUDITOR OPINION LETTERS

- ❖ Make sure that all opinion letters are signed
 - ❖ **Most common with embedded MS Word documents**
 - ❖ Audit reports must use language requirements according to latest SAS
 - ❖ **Deficiencies in Internal control or material weaknesses; significant deficiencies**
 - ❖ If you have findings and some form of management response included, must include clause that auditor offers no opinion on response because response was not audited
-

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MOST COMMON ERRORS

★ AFR / A-133 TEMPLATES

- ❖ Use the A-133 templates included within the AFR and submit the AFR electronically (including corrections, if required) via the Attachment Manager
 - ❖ Do not merely embed the document in the workbook
 - ❖ Use the ISBE template for the Schedule of Expenditures of Federal Awards (SEFA)
 - ❖ ISBE need prior and current year project information
 - ❖ Make sure Notes to the SEFA (including accounting basis) are complete
 - ❖ Not “regulatory basis”
 - ❖ Note **all** findings on AFR cover page (FS or Federal)
-

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MOST COMMON ERRORS

★ SUMMARY OF AUDITOR'S RESULTS

- ❖ Audit opinions must match Summary of Auditor's Results
 - ❖ Encourage submission of **Separately Bound FS** (if prepared)
 - ❖ Major program listing should be all programs tested
 - ❖ **Test clusters as directed by OMB**
 - ❖ **Include value of non-cash Federal aid in determining testing level**
 - ❖ Incorrect Type A/B threshold testing
 - ❖ Auditee Risk Level (Low/High)
-

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MOST COMMON ERRORS

★ AUDIT FINDINGS

- ❖ AFR Cover “Were any findings issued?”
 - ❖ Refers to both FS and Federal awards findings
 - ❖ Issue findings for all significant deficiencies and material weaknesses noted in audit
 - ❖ Separate findings sheet for each finding
 - ❖ If multiple programs, list each program
 - ❖ Questioned costs
-

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MOST COMMON ERRORS

★ QUESTIONED COSTS

- ❖ All QC amounts must be reported
 - ❖ Do not use \$10,000 threshold
 - ❖ Includes interest earned on excess cash
 - ❖ All amounts over \$100 must be returned
 - ❖ QC amounts must be broken down:
 - ❖ By program: 4300, 4100, 4850, etc.
 - ❖ By subcodes: 4300-01, 4300-02, etc.
 - ❖ By project year: 2010, 2011
 - ❖ Do not suggest that entity revise final expenditure reports
 - ❖ If program year isn't over, ISBE will address recovery of QC
-

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- INCORRECT

“There were questioned costs of approximately \$1,600, which is the interest earned on excess balances for the major programs tested.”

- CORRECT

“Interest amounts earned on excess balances were as follows:

2010-4300	\$800
2010-4851	\$350
2010-4400	\$250
2010-4971	\$200



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ADDITIONAL QUESTIONED COSTS ISSUES

★ AUDIT FINDINGS / EXTERNAL ASSURANCE

- ❖ Check to see if EA has audited district
 - ❖ Did EA audit programs that auditor tested as major?
 - ❖ Did EA report any questioned costs?
 - ❖ If yes, were QC recovered already by ISBE?
 - ❖ If auditor has QC noted in findings for same EA audited program:
 - ❖ QC reported in A-133 audit represent the total amount of QC found and includes the QC reported by EA; or
 - ❖ QC reported in A-133 audit need to be recovered in addition to QC amounts indicated by EA
-

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MOST COMMON ERRORS

- ★ **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
 - ❖ Use ISBE-provided template
 - ❖ Reconcile SEFA revenues to AFR Federal revenues
 - ❖ Include all ISBE Federal revenues on SEFA (FRIS 0053)
 - ❖ Include all non-cash Commodities on SEFA or detail amounts in Notes to SEFA
 - ❖ Reconcile district-reported expenditures to expenditure amounts reported on SEFA
 - ❖ Include and properly identify ARRA-related funds
-

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MOST COMMON ERRORS

- ★ SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 - ❖ Include prior-year (2010) and current year (2011) projects
 - ❖ Report outstanding obligations/encumbrances
 - ❖ Use separate lines for each project year of program (no commingling)
 - ❖ 2010-4210, 2011-4210; 2010-4300, 2011-4300; etc.
 - ❖ Include totals on SEFA (column and grand totals; Final Status)
 - ❖ Do not include E-rate reimbursements on SEFA
 - ❖ Do not include Medicaid Fee-for-Service on SEFA
-

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MOST COMMON ERRORS

- ★ SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 - ❖ Include names of Federal and pass-through entities
 - ❖ Include impact aid, ARRA-related interest subsidies
 - ❖ Notes to the SEFA must indicate basis of accounting:
 - ❖ Modified Cash, Modified Accrual, etc. (not “regulatory basis”)
 - ❖ Differences between SEFA expenditure amounts and reported final expenditure amounts should be included in findings with difference being questioned costs
-

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Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year	Year	Year	Year			
			7/1/07-6/30/08 (C)	7/1/08-6/30/09 (D)	7/1/07-6/30/08 (E)	7/1/08-6/30/09 (F)			
US DEPARTMENT OF EDUCATION									
Passed through Illinois State Board of Education									
ARRA - GSA - Education Stabilization Fund (M)	84.394	09-4850-00		476,623		476,623		\$ 476,623	
Title II - Teacher Quality	84.281	08-4932-00	3,000	2,179	5,179			\$ 5,179	5,179
Title II - Teacher Quality	84.281	09-4932-00		42,390		46,646		\$ 46,646	50,000
Drug Free Schools - Formula	84.186	08-4400-00	2,136		762	961		\$ 1,723	1,723
Drug Free Schools - Formula	84.186	09-4400-00	87	5,819		4,419	1,400	\$ 5,819	5,000
Federal - Spec. Ed. - IDEA - Room & Board	84.027	08-4625-EC		1,854	1,854			\$ 1,854	
Title I - Low Income (M)	84.010	08-4300-00	180,686		151,298	28,390		\$ 179,688	179,688
Title I - Low Income (M)	84.010	09-4300-00	998	184,899		188,731	3,818	\$ 192,549	195,000
ARRA Title I - Low Income (M)	84.389	09-4851-00		167,540		15,867	151,673	\$ 167,540	167,540
TOTAL, US DEPT. OF EDUCATION			\$ 186,907	\$ 881,304	\$ 159,093	\$ 761,637	\$ 156,891	\$ 1,077,621	

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2010 SEFA	2009 Revenues	2010 Revenues	2009 Spending	2010 Spending	Obligations
Drug-Free Schools 2009-4400	5,000		5,000		
Drug-Free Schools 2010-4400		5,000		4,500	500
2011 SEFA	2010 Revenues	2011 Revenues	2010 Spending	2011 Spending	Obligations
Drug-Free Schools 2010-4400	4,500		4,500		
Drug-Free Schools 2011-4400	500	5,000		5,500	

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SEFA – List Subrecipients of ARRA Funds

Of the Federal Awards received by XXXX, the following grant amounts were provided to subrecipients:

PROGRAM TITLE – SUBRECIPIENT NAME	CFDA NUMBER	AMOUNT PROVIDED TO SUBRECIPIENTS
ANYTOWN CUSD #1		
ARRA-TITLE I LOW INCOME	84.389	\$25,384
ARRA-McKINNEY-VENTO HOMELESS	84.387	\$10,896
ANYTOWN SPECIAL EDUCATION DISTRICT		
IDEA PART B FLOWTHROUGH	84.027	\$8,963
ARRA-IDEA PART B FLOWTHROUGH	84.391	\$9,847

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NON-CASH CHILD NUTRITION PROGRAMS

- ✦ COMMODITIES / DEPT. OF DEFENSE FRUITS & VEGETABLES
 - ❖ Not reported in FRIS (which reports only cash)
 - ❖ District should keep track of amounts received
 - ❖ Programs must be listed separately on SEFA
 - ❖ CFDA number is tied to particular Child Nutrition Program
 - ❖ ISBE typically assumes NSLP (10.555)
 - ❖ Must include non-cash commodities programs on Indirect Cost Computation page of AFR
-

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NON-CASH CHILD NUTRITION PROGRAMS

★ USDA COMMODITIES

- ❖ Delivered through Lanter or Preferred Meal Systems
 - ❖ Usually can be accessed through Illinois Commodity System
 - ❖ April Commodities Bulletin (Lanter only)
 - ❖ Total PAL Deductions + Total Bonus Deductions
 - ❖ Starting in 2009, ISBE posted Excel spreadsheet with totals due to errors on April Commodities Bulletins (<http://www.isbe.net/business.htm>)
 - ❖ District must track Commodities through Preferred Meal Systems
-

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NON-CASH CHILD NUTRITION PROGRAMS

- ✦ DEPT. OF DEFENSE FRESH FRUITS AND VEGETABLES
 - ❖ Amount on April Commodities Bulletin is allocation only
 - ❖ Districts may receive more or less than allocated amount
 - ❖ Districts should be tracking amounts received
 - ❖ Same CFDA number as non-cash Commodities

 - ❖ Both programs may be verified through ISBE
 - ❖ Child Nutrition Programs: (217) 782-2491
 - ❖ Check for posted Excel workbook
 - ❖ <http://www.isbe.net/business.htm>
-

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CASH CHILD NUTRITION PROGRAMS

- ✦ Are paid through FRIS; can verify payments (FRIS 0053)
 - ✦ National School Lunch Program (4210)
 - ✦ Special Milk Program (4215)
 - ✦ School Breakfast Program (4220)
 - ✦ Summer Foods Program (4225)
 - ✦ Child and Adult Care Food Program (4226)
 - ✦ USDA Fresh Fruits and Vegetables (4240)
 - ✦ NSLP Equipment Assistance Grant (4260)
 - ✦ ARRA – Child Nutrition Equipment Assistance (4863)
-

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CASH CHILD NUTRITION PROGRAMS

- ✦ Program years cross fiscal years
 - ✦ Typically October 1 – September 30
 - ✦ Verified for accuracy in amounts reported on SEFA
 - ✦ List project years on separate lines (2010-4210, 2011-4210)
 - ✦ Reported expenditures should not exceed reported revenues for completed project year
-

ACCESSING INFORMATION VIA THE ISBE WEB SITE

**EXPENDITURE REPORTS
CASH RECEIPTS**

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Illinois State Board of Education Home Page - Windows Internet Explorer

http://www.isbe.net/

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Jesse Ruiz, Board Chair
Dr. Christopher Koch, State Superintendent

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superintendent's corner

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FRIS Inquiry Home - Windows Internet Explorer

http://webprod1.isbe.net/FRISInquiry/

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Financial Reimbursement Information System
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FRIS INQUIRY

Search Info

Project Year: 2010

Search By: **RCDT Code or Entity Name**

Contains:

*Example:

- RCDT (Region County District Type) Code: 01001172022
- Entity Name: Quincy (not case sensitive)
- Enter RCDT Code or Entity Name for displaying project based Reports

Project Information

Display Projects

Payment Information

Recipient
Payee

Display Payments

Reports

Project Based

Summary Reports

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Reports Listing - RCDT: - Windows Internet Explorer

http://webprod1.isbe.net/FRISInquiry/asp/repolist.asp?rcdt=51084186025&vname=SPRINGFIELD_SD_186

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Financial Reimbursement Information System
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ENTITY NAME : SPRINGFIELD SD 186
PROJECT YEAR: 2010 RCDT : 51084186025

Project Based Reports Listing

Project Specific Reports

#	Report Name	Report Description - Project Based
1.	FRISWeb 0002a	Project Freeze Report
2.	FRISWeb 0013a	Project Status Report
3.	FRISWeb 0053	Summary of Payments
4.	FRISWeb 0076	Expenditure Reports Due
5.	FRISWeb 0107	Budget Historical Summary
6.	FRISWeb 0108	Expenditure Reports Historical Summary
7.	FRISWeb 0160	District Wide Summary

Program Specific Reports

Select a program :

8.	FRISWeb 0055	Project Expenditure Summary
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WebReportsCR - Windows Internet Explorer

http://webprt.isbe.net/webreports/WebReportsCR.aspx

WebReportsCR

Main Report 100%

ILLINOIS STATE BOARD OF EDUCATION EXPENDITURE REPORTS HISTORICAL SUMMARY

51-084-1860-25 SPRINGFIELD SD 186

Program: 2009-4100-00 Title V - Innovative Programs - Formula **Begin Date: 01/11/2009** **End Date: 06/30/2009**

Thru Date	Expenditure Submit Date	Expenditure Amount	Obligation Amount	Total Amount	Final	ISBE Received Date	ISBE Approved Date
06/30/2009	09/18/2009	30,394.00	0.00	30,394.00	X	09/21/2009	09/21/2009
06/30/2009	07/27/2009	29,674.00	2,367.00	32,041.00		07/28/2009	07/28/2009
03/31/2009	04/21/2009	14,727.00	0.00	14,727.00		04/22/2009	04/22/2009

Program: 2009-4300-00 Title I - Low Income **Begin Date: 08/04/2008** **End Date: 08/31/2009**

Thru Date	Expenditure Submit Date	Expenditure Amount	Obligation Amount	Total Amount	Final	ISBE Received Date	ISBE Approved Date
08/31/2009	11/30/2009	6,585,342.00	0.00	6,585,342.00	X	12/01/2009	12/01/2009
08/31/2009	09/10/2009	6,466,830.00	672,232.00	7,139,062.00		09/11/2009	09/11/2009
06/30/2009	07/28/2009	5,945,776.00	187,301.00	6,133,077.00		07/29/2009	07/29/2009
03/31/2009	04/21/2009	3,576,053.00	41,477.00	3,617,530.00		04/22/2009	04/22/2009
12/31/2008	01/21/2009	2,087,605.00	17,720.00	2,105,325.00		01/22/2009	01/22/2009
09/30/2008	10/30/2008	422,830.00	0.00	422,830.00		10/31/2008	10/31/2008

Program: 2009-4334-07 Title I - Reading First **Begin Date: 07/01/2008** **End Date: 06/30/2009**

Thru Date	Expenditure Submit Date	Expenditure Amount	Obligation Amount	Total Amount	Final	ISBE Received Date	ISBE Approved Date
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Report FRISWeb 0053 Date Range Selection Screen - Windows Internet Explorer

http://webprod1.isbe.net/FRISInquiry/asp/rep0053Param.asp?vname=SPRINGFIELD_SD_186

Report FRISWeb 0053 Date Range Selection Screen

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Financial Reimbursement Information System
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FRIS INQUIRY

ENTITY NAME : SPRINGFIELD SD 186
PROJECT YEAR: 2010 RCDT : 51084186025

Summary of Payments (FRISWeb0053)

Voucher Date Range: (format: MM/DD/YYYY):

FROM : 07/01/2009

TO : 06/30/2010

Recipient Payee

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WebReportsCR - Windows Internet Explorer

http://webprt.isbe.net/webreports/WebReportsCR.aspx

WebReportsCR

Main Report 100% BusinessObjects

Illinois State Board of Education
Summary of Payments
(For the Period From 07/01/2009 Thru 06/30/2010)

Payee: 51-084-1860-25 Payee Name: SPRINGFIELD SD 186

Recipient: 51-084-1860-25 Recipient Name: SPRINGFIELD SD 186

Program: FY2009 - 4210 Program Name: National School Lunch Program
CFDA Number: 10.555
Award Number: 9CN1099

Project Code: 2009-4210-00-51-084-1860-25

Date	Voucher#	Amount
08/06/2009	00001573	\$7,105.55
09/08/2009	00009522	\$138,358.64
10/06/2009	00025964	\$424,707.93
10/20/2009	00031771	\$139.12
Project Total		\$570,311.24
Program Total		\$570,311.24

Program: FY2009 - 4215 Program Name: Special Milk Program
CFDA Number: 10.556
Award Number: 9M1000

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FISCAL AGENT CORE DUTIES

- ✦ Joint Agreements/Cooperatives with Fiscal Agent
 - ✦ RCDT Code almost identical to Fiscal Agent
 - ✦ School District: 08-089-1450-02
 - ✦ Joint Agreement: 08-089-1450-61
 - ✦ Follow Core Duties Memorandum
 - ✦ <http://www.isbe.net/funding/pdf/core.pdf>
 - ✦ Separate books, separate accounts
 - ✦ Revenue not shown as flow-through funding on FA books
 - ✦ Shown directly on JA/Co-op books
 - ✦ A-133 audit submitted for JA/Co-op if Federal expenditures exceed threshold
-

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FISCAL AGENT CORE DUTIES

✦ Joint Applicants

- ✦ Revenues are shown on Fiscal Agent's books
 - ✦ Amount kept by Fiscal Agent is shown in appropriate IPAM account
 - ✦ Amount passed through to other applicants is shown in 2200 Flow Through Revenue from Federal Sources
 - ✦ Expenditures of flow-through funds is reported as 4000 Payments to Other Districts and Governmental Units
 - ✦ A-133 audit for Fiscal Agent must include Federal revenue reported in Account 2200
-

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QUESTIONS?

Funding and Disbursement Services

Phone: (217) 782-5256

Fax: (217) 782-3910

Larry Smith (ismith@isbe.net)

Larry Wilson (lwilson@isbe.net)
