

**LAKE COUNTY, ILLINOIS**

REPORT ON FEDERAL AWARDS

For the Year Ended November 30, 2015

# LAKE COUNTY, ILLINOIS

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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*

Independent Auditors' Report

To the Honorable Chairman  
and Members of the County Board  
Lake County, Illinois

We have audited, in accordance with 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 the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lake County, Illinois as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise Lake County's basic financial statements, and have issued our report thereon dated May 13, 2016. Our report includes a reference to other auditors who audited the financial statements of the Lake County Forest Preserve District, as described in our report on Lake County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Lake County'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 Lake County's internal control. Accordingly, we do not express an opinion on the effectiveness of Lake County'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.

To the Honorable Chairman  
and Members of the County Board  
Lake County, Illinois

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 Lake County'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.

*Baker Tilly Vinchow Krause, LLP*

Chicago, Illinois  
May 13, 2016

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY OMB CIRCULAR A-133

Independent Auditors' Report

To the Honorable Chairman  
and Members of the County Board  
Lake County, Illinois

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

We have audited Lake County, Illinois' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Lake County's major federal programs for the year ended November 30, 2015. Lake County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Lake County's basic financial statements include the operations of the Lake County Forest Preserve District, a component unit of Lake County, which received \$1,097,757 in federal awards which is not included in the schedule of expenditures of federal awards during the year ended November 30, 2015. Our audit, described below, did not include the operations of the Lake County Forest Preserve District because the component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Lake County'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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Lake County'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 Lake County's compliance.

To the Honorable Chairman  
and Members of the County Board  
Lake County, Illinois

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

In our opinion, Lake County 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 November 30, 2015.

### **Report on Internal Control Over Compliance**

Management of Lake County 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 Lake County'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 OMB Circular A-133, 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 Lake County'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.

### **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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

To the Honorable Chairman  
and Members of the County Board  
Lake County, Illinois

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lake County, Illinois as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise Lake County's basic financial statements. We issued our report thereon dated May 13, 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 basic financial statements. Our report includes a reference to other auditors who audited the financial statements of the Lake County Forest Preserve District, as described in our report on Lake County's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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.

*Baker Tilly Vinchow Krause, LLP*

Chicago, Illinois  
May 13, 2016

**LAKE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended November 30, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Expenditures
<b>U.S. Department of Agriculture</b>				
Child Nutrition Cluster				
School Breakfast Program	10.553	SBE	34-049-012P	\$ 28,560
National School Lunch Program	10.555	SBE	34-049-012P	52,443
National School Lunch Program	10.555	SBE	34-049-12P-00A7	3,217
Summer Food Service Program for Children	10.559	DPH	063 55280024C	2,250
Total Child Nutrition Cluster				86,470
Special Supplemental Nutrition Program				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	* DHS	FCSUQ00915	736,314
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	* DHS	FCSTQ00915	1,381,401
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	* DHS	FCSUQ01153	27,816
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	* DHS	FCSTQ01153	53,347
Special Supplemental Nutrition Program for Women, Infants and Children - noncash	10.557	* DHS		6,189,828
Total Special Supplemental Nutrition Program				8,388,706
WIC Farmers' Market Nutrition Program (FMNP)	10.572	DHS	FCSUQ01242	1,000
State Administrative Expenses for Child Nutrition	10.560		063 55280067C	840
Total U.S. Department of Agriculture				8,477,016
<b>U.S. Department of Housing and Urban Development</b>				
CDBG Entitlement Grants				
Community Development Block Grants/Entitlement Grants	14.218		B11-UC-17-0003	152,936
Community Development Block Grants/Entitlement Grants	14.218		B12-UC-17-0003	203,047
Community Development Block Grants/Entitlement Grants	14.218		B13-UC-17-0003	476,727
Community Development Block Grants/Entitlement Grants	14.218		B14-UC-17-0003	815,150
Community Development Block Grants/Entitlement Grants	14.218		B15-UC-17-0003	361,153
Community Development Block Grants/Entitlement Grants	14.218		B-08-UN-17-0004	258,927
Community Development Block Grants/Entitlement Grants	14.218		B-11-UN-17-0004	51,947
Total CDBG Entitlement Grants				2,319,887
Emergency Solutions Grant Program				
Emergency Solutions Grant Program	14.231		E12-UC-17-0003	4,375
Emergency Solutions Grant Program	14.231		E13-UC-17-0003	7,408
Emergency Solutions Grant Program	14.231		E14-UC-17-0003	135,120
Emergency Solutions Grant Program	14.231		E15-UC-17-0003	127,482
Total Emergency Solutions Grant Program				274,385

See accompanying notes to schedule of expenditures of federal awards.

\* Indicates major program

**LAKE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended November 30, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Expenditures
<b>U.S. Department of Housing and Urban Development (cont.)</b>				
Home Investment Partnerships Program				
Home Investment Partnerships Program	14.239		M11-DC-17-0205	\$ 155,716
Home Investment Partnerships Program	14.239		M12-DC-17-0205	36,673
Home Investment Partnerships Program	14.239		M13-DC-17-0205	398,228
Home Investment Partnerships Program	14.239		M14-DC-17-0205	727,851
Home Investment Partnerships Program	14.239		M15-DC-17-0205	55,317
Total Home Investment Partnerships Program				1,373,785
Continuum of Care Program				
Continuum of Care 2013 - Alexian Brothers (Harbor) AC	14.267		IL0033L5T021306	76,315
Continuum of Care 2013 - COOL (TC)	14.267		IL0021L5T021306	29,419
Continuum of Care 2013 - Independence Center (IF)	14.267		IL0025L5T021306	58,938
Continuum of Care 2013 - LCRDC (LE)	14.267		IL0027L5T021306	9,370
Continuum of Care 2013 - Lake County Haven (VG)	14.267		IL0035L5T021306	35,164
Continuum of Care 2013 - Waukegan Township (WB)	14.267		IL0036L5T021306	139,663
Continuum of Care 2014 - COOL Transitional Housing	14.267		IL0021L5T021407	125
Continuum of Care 2014 - The Harbor	14.267		IL0033L5T021407	1,827
Continuum of Care 2014 - LCRDC SAFe Housing	14.267		IL0027L5T021407	31,609
Continuum of Care 2014 - HMIS	14.267		IL0020L5T021306	97,561
Continuum of Care 2014 - HMIS	14.267		IL0020L5T021406	42,437
Continuum of Care Program	14.267		IL0031L5T021407	94,337
Continuum of Care Program	14.267		IL0031L5T021306	108,816
Continuum of Care Program	14.267		IL0537L5T021401	3,945
Continuum of Care Program	14.267		IL0537L5T021200	2,066
Continuum of Care Program	14.267		IL0439L5T021405	17,179
Continuum of Care Program	14.267		IL0439L5T021304	7,970
Total Continuum of Care Program				756,741
Total U.S. Department of Housing and Urban Development				4,724,798
<b>U.S. Department of Justice</b>				
Juvenile Accountability Block Grants				
Juvenile Accountability Block Grants	16.523	DHS	FCSTR03292	17,097
Juvenile Accountability Block Grants	16.523	DHS	FCSUR03292	13,079
Juvenile Accountability Block Grants	16.523	DHS	FCSTR03269	9,434
Juvenile Accountability Block Grants	16.523	DHS	FCSTR03434	44,804
Juvenile Accountability Block Grants	16.523	DHS	FCSUR03269	5,329
Total Juvenile Accountability Block Grants				89,743

See accompanying notes to schedule of expenditures of federal awards.

\* Indicates major program

**LAKE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended November 30, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Expenditures
<b>U.S. Department of Justice (cont.)</b>				
Supervised Visitation, Safe Havens for Children	16.527		2008-CW-AX-K012	\$ 51,125
Juvenile Justice and Delinquency Prevention				
Juvenile Justice and Delinquency Prevention	16.540	DHS	FCSTR03502	66,227
Juvenile Justice and Delinquency Prevention	16.540	DHS	FCSUR03502	14,282
Total Juvenile Justice and Delinquency Prevention Grants				<u>80,509</u>
Crime Victim Assistance				
Crime Victim Assistance	16.575	CJIA	214315	45,313
Crime Victim Assistance	16.575	CJIA	215315	9,063
Crime Victim Assistance	16.575	CJIA	212259	29,671
Crime Victim Assistance	16.575	CJIA	215059	5,934
Crime Victim Assistance	16.575	CJIA	214836	51,901
Crime Victim Assistance	16.575	CJIA	215836	9,600
Crime Victim Assistance	16.575	CJIA	214077	51,897
Crime Victim Assistance	16.575	CJIA	215077	9,230
Total Crime Victim Assistance				<u>212,609</u>
Drug Court Discretionary Grant Program	16.585		2012-DC-BX-0007	2,624
State Criminal Alien Assistance Program	16.606		2015-AP-BX0624	101,049
PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities	16.735		2010-RP-BX-K001	2,392
Edward Byrne Memorial Justice Assistance Grant (JAG) Program				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Wauk	2013-DJ-BX-0311	725
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Wauk	2014-DJ-BX-1219	5,929
Edward Byrne Memorial Justice Assistance Grant Program	16.738	LCC	15-082135	600
Edward Byrne Memorial Justice Assistance Grant Program	16.738	LCC	15-082135	7,650
Edward Byrne Memorial Justice Assistance Grant Program	16.738	CJIA	412023	138,678
Edward Byrne Memorial Justice Assistance Grant Program	16.738	CJIA	414023	25,307
Edward Byrne Memorial Justice Assistance Grant Program	16.738	CJIA	412853	44,114
Edward Byrne Memorial Justice Assistance Grant Program	16.738	CJIA	410953	8,615
Total Edward Byrne Memorial Justice Assistance Grant (JAG) Program				<u>231,618</u>
Total U.S. Department of Justice				<u>771,669</u>
<b>U.S. Department of Labor</b>				
Employment Service/Wagner-Peyser Funded Activities	17.207	DCEO	13-111001	147,539
Trade Adjustment Assistance				
Trade Adjustment Assistance	17.245	DCEO	13-661001	763,152
Trade Adjustment Assistance	17.245	DCEO	14-661001	105,216
Total Trade Adjustment Assistance				<u>868,368</u>

See accompanying notes to schedule of expenditures of federal awards.

\* Indicates major program

**LAKE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended November 30, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Expenditures
<b>U.S. Department of Labor (cont.)</b>				
WIA Cluster				
WIA Adult Program	17.258	DCEO	13-681001	\$ 50,966
WIA Adult Program	17.258	DCEO	14-681001	828,436
WIA Adult Program	17.258	DCEO	15-681001	418,311
WIA Youth Activities	17.259	DCEO	13-681001	262,971
WIA Youth Activities	17.259	DCEO	14-681001	867,287
WIA Youth Activities	17.259	DCEO	15-681001	318,702
WIA Youth Activities	17.259	DCEO	12-632001	24,245
WIA Youth Activities	17.259	DCEO	12-632001	31,583
WIA Youth Activities	17.259	DCEO	12-632001	22,753
WIA Dislocated Worker Formula Grants	17.278	DCEO	13-681001	123,293
WIA Dislocated Worker Formula Grants	17.278	DCEO	14-681001	637,711
WIA Dislocated Worker Formula Grants	17.278	DCEO	15-681001	329,753
WIA Dislocated Worker Formula Grants	17.278	DCEO	14-651001	78,141
WIA Dislocated Worker Formula Grants	17.278	DCEO	13-632001	4,641
WIA Dislocated Worker Formula Grants	17.278	DCEO	13-632001	3,753
WIA Dislocated Worker Formula Grants	17.278	DCEO	13-632001	4,548
WIA Dislocated Worker Formula Grants	17.278	DCEO	12-653001	7,467
WIA Dislocated Worker Formula Grants	17.278	DCEO	13-653001	165,459
WIA Dislocated Worker Formula Grants	17.278	DCEO	14-653001	15,518
Total WIA Cluster				4,195,538
Workforce Investment Act (WIA) National Emergency Grants	17.277	DCEO	13-671001	252,705
Workforce Innovation Fund	17.283	DCEO	ATIM-01	213,365
Total U.S. Department of Labor				5,677,515

See accompanying notes to schedule of expenditures of federal awards.

\* Indicates major program

**LAKE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended November 30, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Expenditures
<b>U.S. Department of Transportation</b>				
Highway Planning & Construction				
Highway Planning & Construction	20.205	*	DOT 02-00051-08-WR III	\$ 6,226
Highway Planning & Construction	20.205	*	DOT 03-00033-12-CH III	95,882
Highway Planning & Construction	20.205	*	DOT 03-00033-12-CH III	75,274
Highway Planning & Construction	20.205	*	DOT 03-00033-12-CH III	8,450
Highway Planning & Construction	20.205	*	DOT 05-00121-07-WR III	75,446
Highway Planning & Construction	20.205	*	DOT 05-00121-07-WR III	1,922
Highway Planning & Construction	20.205	*	DOT 06-00153-07-CH III	871
Highway Planning & Construction	20.205	*	DOT 07-00086-08-CH II (2)	1,086
Highway Planning & Construction	20.205	*	DOT 07-00086-08-CH II (2)	2,585
Highway Planning & Construction	20.205	*	DOT 07-00086-08-CH III	80,173
Highway Planning & Construction	20.205	*	DOT 07-00086-08-CH III	133,529
Highway Planning & Construction	20.205	*	DOT 08-00073-08-CH I	144,613
Highway Planning & Construction	20.205	*	DOT 08-00279-00-TL III	1,125
Highway Planning & Construction	20.205	*	DOT 09-00135-11-BT II	14,193
Highway Planning & Construction	20.205	*	DOT 09-00135-11-BT III	13,609
Highway Planning & Construction	20.205	*	DOT 09-00174-05-CH II	114,214
Highway Planning & Construction	20.205	*	DOT 09-00999-07-TL III	3,194
Highway Planning & Construction	20.205	*	DOT 10-00038-05-BT	7,668
Highway Planning & Construction	20.205	*	DOT 10-00193-07-BR III	55
Highway Planning & Construction	20.205	*	DOT 11-00088-19-TL	660,803
Highway Planning & Construction	20.205	*	DOT 11-00121-11-BR III	706,514
Highway Planning & Construction	20.205	*	DOT 12-00999-17-TL III	12,667
Highway Planning & Construction	20.205	*	DOT 12-00999-25-TL	21,159
Highway Planning & Construction	20.205	*	DOT 12-00999-29-TL	25,900
Highway Planning & Construction	20.205	*	DOT 14-00000-08-ES DES	100,631
Highway Planning & Construction	20.205	*	DOT 14-00144-18-CH	26,446
Total Highway Planning & Construction				2,334,235
Metropolitan Transportation Planning				
Metropolitan Transportation Planning	20.505		Planning Liaison	72,160
Metropolitan Transportation Planning	20.505		Planning Liaison	102,700
Total Metropolitan Transportation Planning				174,860
Transit Services Programs Cluster				
Job Access and Reverse Commute Program	20.516	RTA	09-00280-01-ES (JARC)	55,297
New Freedom Program	20.521	RTA	09-00280-01-ES	30,412
Total Transit Services Program Cluster				85,709

See accompanying notes to schedule of expenditures of federal awards.

\* Indicates major program

**LAKE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended November 30, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Expenditures
<b>U.S. Department of Transportation (cont.)</b>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	DOT	AP-16-0104	\$ 9,748
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	DOT	AP-15-0126	66,862
Total Highway Safety Cluster				<u>76,610</u>
Total U.S. Department of Transportation				<u>2,671,414</u>
<b>U.S. Environmental Protection Agency</b>				
Nonpoint Source Implementation Grants				
Nonpoint Source Implementation Grants	66.460	EPA	3191302	51,889
Nonpoint Source Implementation Grants	66.460	EPA	3191304	489,376
Total Nonpoint Source Implementation Grants				<u>541,265</u>
Performance Partnership Grants				
Performance Partnership Grants	66.605	DPH	063 55380167C	33,675
Performance Partnership Grants	66.605	DPH	063 45382047B	8,350
Total Performance Partnership Grants				<u>42,025</u>
Great Lakes Program	66.469	EMA	GL-00E00833-2	43,715
Beach Monitoring and Notification Program Implementation Grants	66.472	DPH	063 55380214C	43,820
Total U.S. Environmental Protection Agency				<u>670,825</u>
<b>U.S. Department of Education</b>				
Special Education-Grants for Infants and Families	84.181	DHS	FCSTO00895	496,835
Total U.S. Department of Education				<u>496,835</u>
<b>U.S. Department of Health and Human Services</b>				
Medical Reserve Corps Small Grant Program				
Medical Reserve Corps Small Grant Program	93.008	NACCHO	MRC 15 - 0083	3,500
Medical Reserve Corps Small Grant Program	93.008	NACCHO	MRC 14 - 0083	1,119
Total Medical Reserve Corps Small Grant Program				<u>4,619</u>

See accompanying notes to schedule of expenditures of federal awards.

\* Indicates major program

**LAKE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended November 30, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Expenditures
<b>U.S. Department of Health and Human Services (cont.)</b>				
HPP and PHEP Aligned Cooperative Agreements				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	DPH	063 57180047C	\$ 339,385
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	DPH	063 67180108D	4,420
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	DPH	063 57180108C	80,129
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	DPH	063 67180158D	13,421
Total HPP and PHEP Aligned Cooperative Agreements				437,355
Affordable Care Act (ACA) Personal Responsibility Education Program				
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	DHS	FCSUP01837	46,276
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	DHS	FCSTP01837	77,365
Total Affordable Care Act (ACA) Personal Responsibility Education Program				123,641
Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	DPH	063 55180255C	2,655
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	DPH	063 45180036B	6,824
Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs				9,479
Family Planning Services	93.217	DPH	063 56180058C	253,954
Bureau of Primary Health Care				
Consolidated Health Centers Program(Community Health Centers, Migrant Health Centers, Healthcare for the Homeless, and Public Housing Primary Care)				
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Healthcare for the Homeless, and Public Housing Primary Care)	93.224	HHO	6 H80CS00119-14-14	3,955,035
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Healthcare for the Homeless, and Public Housing Primary Care)	93.224		H80CS00111	35,441
Total Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Healthcare for the Homeless, and Public Housing Primary Care)				3,990,476
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		1H79SM061684-01	228,289
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		5H79SM060118-05	253,020
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		5H79SM061684-02	33,979
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		5U79SM060954-03	343,067
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243		5U79SM060954-04	52,004
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance				910,359

See accompanying notes to schedule of expenditures of federal awards.

\* Indicates major program

**LAKE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended November 30, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Expenditures
<b>U.S. Department of Health and Human Services (cont.)</b>				
Immunization Cooperative Agreements				
Immunization Cooperative Agreements	93.268	DPH	063 55180162C	\$ 618
Immunization Cooperative Agreements	93.268	DPH	063 55180239C	19,302
Immunization Cooperative Agreements	93.268	DPH	063 45180024B	27,272
Immunization Cooperative Agreements - noncash	93.268	DPH	1330	2,296,155
Total Immunization Cooperative Agreements				<u>2,343,347</u>
The Office of Public Health and Science				
Drug-Free Communities Support Program Grants				
Drug-Free Communities Support Program Grants	93.276		5H79SP018788-04	11,403
Drug-Free Communities Support Program Grants	93.276		5H79SP018788-03	104,100
Drug-Free Communities Support Program Grants	93.276		5H79SP018788-02	12,430
Total Drug-Free Communities Support Program Grants				<u>127,933</u>
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	DPH	063 66180015D	111,803
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges Program				
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges (Footnote)	93.525	DPH	063 60180022D	62,026
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges (Footnote)	93.525	DPH	063 50180044C	378,266
Total State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges				<u>440,292</u>
Child Support Enforcement				
Child Support Enforcement	93.563	HFS	2014-55-013-K2D	285,742
Child Support Enforcement	93.563	HFS	2014-55-013-K3D	216,559
Child Support Enforcement	93.563	HFS	2014-55-007-KB	27,178
Child Support Enforcement	93.563	HFS	2015-55-007-KC	20,285
Child Support Enforcement	93.563	HFS	2015-55-024-K1D	19,023
Child Support Enforcement	93.563	HFS	2015-55-024-KD	15,925
Total Child Support Enforcement				<u>584,712</u>
Child Care and Development Block Grant				
Child Care and Development Block Grant	93.575	DHS	FCSUI01761	41,838
Child Care and Development Block Grant	93.575	DHS	FCSTI01761	32,829
Total Child Care and Development Block Grant				<u>74,667</u>
Child Welfare Research Training or Demonstration				
Child Welfare Research Training or Demonstration	93.648	CFS	1859243045	17,332
Child Welfare Research Training or Demonstration	93.648	CFS	1859243044	15,304
Total Child Welfare Research Training or Demonstration				<u>32,636</u>
Social Services Block Grant				
Social Services Block Grant	93.667	DPH	063 56180058C	97,226
Social Services Block Grant	93.667	DPH	063 56380088C	47,641
Total Social Services Block Grant				<u>144,867</u>

See accompanying notes to schedule of expenditures of federal awards.

\* Indicates major program

**LAKE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended November 30, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Expenditures
<b>U.S. Department of Health and Human Services (cont.)</b>				
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.752	DPH	063 56180015C	\$ 156,251
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)				
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757	DPH	063 63287011D	22,733
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757	DPH	063 53280006C	52,558
Total State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)				<u>75,291</u>
Medical Assistance Program	93.778	HFS		749,422
HIV Emergency Relief Project Grants				
HIV Emergency Relief Project Grants	93.914	CDPH	30963	241,627
HIV Emergency Relief Project Grants	93.914	CDPH	29991	383,244
Total HIV Emergency Relief Projects Grants				<u>624,871</u>
Aids Foundation of Chicago				
HIV Care Formula Grants	93.917	AFC		48,050
HIV Care Formula Grants	93.917	AFC		40,656
Total Aids Foundation of Chicago				<u>88,706</u>
HIV Prevention Activities Health Department Based Program				
HIV Prevention Activities Health Department Based	93.940	DPH	063 55780063C	6,400
HIV Prevention Activities Health Department Based	93.940	PHA	16-142-02	15,454
HIV Prevention Activities Health Department Based	93.940	PHA	14-142-02	92,854
Total HIV Prevention Activities Health Department Based Program				<u>114,708</u>
Community Mental Health Services				
Block Grants for Community Mental Health Services	93.958	DHS	45CUB00775	111,085
Block Grants for Community Mental Health Services	93.958	DHS	45CTB00775	139,967
Block Grants for Community Mental Health Services	93.958	DHS	45CUB00776	103,801
Block Grants for Community Mental Health Services	93.958	DHS	45CTB00776	130,789
Block Grants for Community Mental Health Services	93.958	DHS	45CUB00778	137,287
Block Grants for Community Mental Health Services	93.958	DHS	45CTB00778	156,566
Total Community Mental Health Services				<u>779,495</u>

See accompanying notes to schedule of expenditures of federal awards.

\* Indicates major program

**LAKE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended November 30, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Expenditures
<b>U.S. Department of Health and Human Services (cont.)</b>				
Substance Abuse Treatment Program				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	FCSUP01424	\$ 101,917
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	FCSTP01424	223,808
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	43CUC00180	167,206
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	43CTC00180	190,761
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	43CUC00183	244,765
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	43CTC00183	204,274
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	43CUC00177	37,889
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	43CTC00177	72,241
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	43CTC00190	3,388
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	43CUC00184	402
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	43CTC00184	2,658
Total Substance Abuse Treatment Program				<u>1,249,309</u>
Maternal and Child Health Services Block Grant to the States	93.994	DHS	063 56180058C	<u>18,428</u>
Total U.S. Department of Health and Human Services				<u>13,446,621</u>
<b>U.S. Department of Homeland Security</b>				
Hazard Mitigation Grant				
Hazard Mitigation Grant	97.039	EMA	HMGP/FEMA-DR-1850-IL	532,216
Hazard Mitigation Grant	97.039	EMA	HMGP 4116 Grant	2,400
Hazard Mitigation Grant	97.039	EMA	FEMA-DR-1935-IL	586,346
Total Hazard Mitigation Grant				<u>1,120,962</u>
Emergency Management Performance Grants	97.042	EMA	14EMALAKE	<u>368,796</u>
Total U.S. Department of Homeland Security				<u>1,489,758</u>
TOTAL FEDERAL AWARDS				<u>\$ 38,426,451</u>

See accompanying notes to schedule of expenditures of federal awards.

\* Indicates major program

## LAKE COUNTY, ILLINOIS

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended November 30, 2015

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#### **NOTE 1 – BASIS OF PRESENTATION**

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The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal grant activity of Lake County, Illinois under programs of the federal government for the year ended November 30, 2015. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Lake County, it is not intended to and does not present the financial position, changes in net position or cash flows of Lake County.

The reporting entity for the county is based upon criteria established by the Governmental Accounting Standards Board. Lake County is the primary government according to GASB criteria, while the Lake County Forest Preserve District (“District”) is a component unit. Federal awards received directly by the District are not included in this report since the District has been audited by other auditors for their grants and those amounts are reported in a separate report.

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#### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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Expenditures reported on the schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

## LAKE COUNTY, ILLINOIS

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended November 30, 2015

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#### NOTE 3 – PASS-THROUGH AGENCIES

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The following identifies the pass-through agency acronyms used on the schedule of expenditures of federal awards:

SBE	State Board of Education
DPH	Illinois Department of Public Health
DHS	Illinois Department of Human Services
CJIA	Illinois Criminal Justice Information Authority
Wauk	City of Waukegan
LCC	Liquor Control Commission
DCEO	Illinois Department of Commerce and Economic Opportunity
DOT	Illinois Department of Transportation
RTA	Regional Transportation Authority
EPA	Illinois Environmental Protection Agency
EMA	Illinois Emergency Management Agency
NACCHO	National Association of County and City Health Officials
HHO	Heartland Health Outreach
HFS	Illinois Department of Healthcare and Family Services
CFS	Child and Family Services
CDPH	Chicago Department of Public Health
AFC	Aids Foundation of Chicago
PHA	Illinois Public Health Association

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#### NOTE 4 – NONCASH PAYMENTS

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Lake County receives vaccines at no charge from the Illinois Department of Public Health through federally assisted programs – Immunization Grants (CFDA No. 93.268). The value of vaccines received during the year ended November 30, 2015 was \$2,296,155.

Lake County receives non-cash assistance from the Illinois Department of Human Services under the Special Supplemental Food Program for Women, Infants and Children (CFDA No. 10.557), in the form of food instruments, which are distributed to qualifying WIC participants. Total distributions during the year ended November 30, 2015 were \$6,189,828.

Lake County does not receive any non-cash insurance benefits, or receive any loans or guarantees relating to federal awards.

# LAKE COUNTY, ILLINOIS

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended November 30, 2015

### **NOTE 5 – SUBRECIPIENT EXPENDITURES**

Payments during 2015 to subrecipients were as follows:

<u>CFDA NUMBER</u>	<u>PROGRAM TITLE</u>	<u>EXPENDITURES</u>
	<b>U.S DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>	
14.218	COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	
	AFFORDABLE HOUSING CORP	\$ 243,650
	AVON TOWNSHIP	100,000
	CASA LAKE COUNTY INC	34,250
	CATHOLIC CHARITIES	52,389
	CHILDSERV	2,549
	CHRIST CHURCH	14,936
	CITY OF NORTH CHICAGO	2,878
	CITY OF WAUKEGAN	69,115
	CONSUMER CREDIT COUNSELING SERVICE	6,341
	FAMILY SERVICE PREVENTION, EDUCATION & COUNSELING	22,500
	GRANT TOWNSHIP	100,000
	GREAT LAKES ADAPTIVE SPORTS ASSN	25,000
	HIGHLAND PARK COMMUNITY NURSE SCHOOL	15,000
	I-PLUS	15,000
	LAKE COUNTY RESIDENTIAL	28,728
	LC Public Works	92,369
	MANO A MANO FAMILY RESOURCE	18,578
	NICASA	29,298
	PADS LAKE COUNTY INC	2,837
	PRAIRIE STATE LEGAL	107,406
	VILLAGE OF BEACH PARK	85,000
	VILLAGE OF FOX LAKE	97,369
	VILLAGE OF ISLAND LAKE	70,937
	VILLAGE OF LAKEMOOR	83,000
	VILLAGE OF ROUND LAKE BEACH	252,936
	VILLAGE OF ROUND LAKE PARK	85,000
	VILLAGE OF ROUND LAKE	85,000
	WAUCONDA TOWNSHIP	72,250
	WAUKEGAN TOWNSHIP	36,550
	YOUTH CONSERVATION CORPS INC	4,365
	ZACHARIAS SEXJAL ABUSE CENTER	25,651
	TOTAL COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	1,880,882
14.231	EMERGENCY SOLUTIONS GRANT PROGRAM	
	A SAFE PLACE	17,941
	CATHOLIC BISHOP OF CHICAGO DBA	15,377
	CATHOLIC CHARITIES	149,069
	LAKE COUNTY HAVEN	18,920
	PADS LAKE COUNTY INC	39,388
	PRAIRIE STATE LEGAL	17,120
	TOTAL EMERGENCY SOLUTIONS GRANT PROGRAM	257,815

## LAKE COUNTY, ILLINOIS

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended November 30, 2015

#### **NOTE 5 – SUBRECIPIENT EXPENDITURES (cont.)**

<u>CFDA NUMBER</u>	<u>PROGRAM TITLE</u>	<u>EXPENDITURES</u>
<b>U.S DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (cont.)</b>		
14.239	HOME INVESTMENT PARTNERSHIP PROGRAM	
	AFFORDABLE HOUSING CORP	\$ 174,893
	CITY OF NORTH CHICAGO	21,312
	CITY OF WAUKEGAN	105,695
	COMMUNITY PARTNERS FOR GLENKIRK	369,000 89,562
	HABITAT FOR HUMANITY LAKE CO	184,424
	LAKE COUNTY RESIDENTIAL	261,224
	NORTHPOINTE RESOURCES INC	11,276
	YOUTHBUILD LAKE COUNTY	4,452
	TOTAL HOME INVESTMENT PARTNERSHIP PROGRAM	1,221,838
14.267	CONTINUUM OF CARE PROGRAM	
	ALEXIAN BROTHERS BONAVENTURE	80,382
	CHRISTIAN OUTREACH	29,692
	INDEPENDENCE CENTER	57,553
	LAKE COUNTY HAVEN	46,555
	LAKE COUNTY RESIDENTIAL	40,814
	WAUKEGAN TOWNSHIP	120,777
	TOTAL CONTINUUM OF CARE PROGRAM	375,773
<b>U.S DEPARTMENT OF JUSTICE</b>		
16.527	CRIME VICTIM ASSISTANCE	
	SUPERVISED VISITATION, SAFE HAVENS FOR CHILDREN	51,125
<b>U.S. DEPARTMENT OF LABOR</b>		
17.259	WIA YOUTH ACTIVITIES	
	COMPUTER SYSTEMS INSTITUTE	84,492
	FIRST INSTITUTE TRAINING & MANAGEMENT	154,744
	JEWISH VOCATIONAL SERVICE & EMPLOYMENT CTR	34,062
	WAUKEGAN HIGH SCHOOL	213,569
	YOUTHBUILD LAKE COUNTY	64,950
	ZION BENTON TOWNSHIP HIGH	126,821
	TOTAL WIA YOUTH ACTIVITIES	678,638
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>		
93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE DISBURSED TO TRANSITIONAL LIVING SERVICES	60,798
93.525	STATE PLANNING AND ESTABLISHMENT GRANTS FOR THE AFFORDABLE CARE ACT (ACA)'S EXCHANGES DISBURSED TO WAUKEGAN PUBLIC LIBRARY	14,800
	STATE PLANNING AND ESTABLISHMENT GRANTS FOR THE AFFORDABLE CARE ACT (ACA)'S EXCHANGES DISBURSED TO ALLIANCE FOR HUMAN SERVICES / A SAFE PLACE	5,974
	TOTAL - STATE PLANNING AND ESTABLISHMENT GRANTS FOR THE AFFORDABLE CARE ACT (ACA)'S EXCHANGES	20,774
	TOTAL DISBURSED TO SUB-RECIPIENTS	\$ 4,547,643

**LAKE COUNTY, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended November 30, 2015

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**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

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***FINANCIAL STATEMENTS***

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- > Material weakness(es) identified?      \_\_\_\_\_ yes        X   no
- > Significant deficiency(ies) identified?      \_\_\_\_\_ yes        X   none reported

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   none reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?

\_\_\_\_\_ yes        X   no

Auditee qualified as low-risk auditee?

  X   yes      \_\_\_\_\_ no

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between type A and type B programs:

\$   1,152,794

**LAKE COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended November 30, 2015

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**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS***

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None noted.

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**SECTION III – FEDERAL AWARDS AWARDS FINDINGS AND QUESTIONED COSTS**

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None noted.