

SPACKENKILL UNION FREE SCHOOL DISTRICT

FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2009

SPACKENKILL UNION FREE SCHOOL DISTRICT

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**INDEPENDENT AUDITORS' REPORT ON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

To the Board of Education of the
Spackenkill Union Free School District:

We have audited the financial statements of the Spackenkill Union Free School District for the year ended June 30, 2009, and have issued our report thereon dated October 15, 2009. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget 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 the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was performed for the purpose of forming an opinion on the financial statements of the Spackenkill Union Free School District taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements as a whole.


Claverack, New York
October 15, 2009

SPACKENKILL UNION FREE SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2009

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<u>U.S. Department of Education:</u>			
Pass-through from New York State Education Department:			
<u>Special Education Cluster:</u>			
IDEA, Part B, Sec. 611	84.027A	032-09-0185	\$ 307,485
IDEA, Part B, Sec. 611	84.027A	032-08-0185	1,568
IDEA, Preschool, Sec. 619	84.173A	033-09-0185	11,650
IDEA, Preschool, Sec. 619	84.173A	033-07-0185	<u>2,203</u>
Total Special Education Cluster			<u>322,906</u>
Title I	84.010A	021-09-0680	59,793
Title IV, Drug Free	84.186A	180-09-0680	5,086
Title II A	84.367A	147-09-0680	37,271
Title II D	84.318	292-08-0680	<u>647</u>
Pass-through from New York State Education Department			<u>425,703</u>
Pass-through from Dutchess County BOCES			
Title III	84.365A		<u>16,613</u>
Total U.S. Department of Education			<u>442,316</u>
<u>U.S. Department of Agriculture:</u>			
Pass-through from New York State Education Department:			
<u>Child Nutrition Cluster:</u>			
Cash Assistance			
School Breakfast Program	10.553		4,051
National School Lunch Program	10.555		<u>90,032</u>
Cash assistance subtotal			<u>94,083</u>
Non-Cash Assistance (food distribution)			
National School Lunch Program	10.555		<u>39,555</u>
Non-cash assistance subtotal			<u>39,555</u>
Total U.S. Department of Agriculture Child Nutrition Cluster			<u>133,638</u>
Total Expenditures of Federal Awards			<u>\$ 575,954</u>

See notes to schedule of expenditures of federal awards.

SPACKENKILL UNION FREE SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009

Note 1. Summary of Certain Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Spackenkil Union Free School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented.

The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable program and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the District's financial reporting system.

Note 2. Food Distribution

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Education of the
Spackenkill Union Free School District

Compliance

We have audited the compliance of the Spackenkill Union Free School District with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The Spackenkill Union Free School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Spackenkill Union Free School District's management. Our responsibility is to express an opinion on the Spackenkill Union Free School District's compliance based on our audit.

We conducted our audit 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 provisions of Office of Management and Budget 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 the Spackenkill Union Free 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. Our audit does not provide a legal determination of the Spackenkill Union Free School District's compliance with those requirements.

In our opinion, Spackenkill Union Free School District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

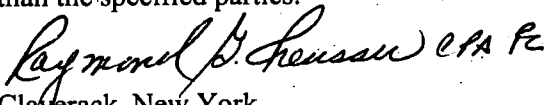
The management of Spackenkill Union Free School District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Spackenkill Union Free School District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Spackenkill Union Free School District's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Education, the audit committee, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.


Claverack, New York
October 15, 2009

SPACKENKILL UNION FREE SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Spackenkill Union Free School District.
2. No significant deficiencies relating to the audit of the financial statements were reported.
3. No instances of noncompliance material to the financial statements of the Spackenkill Union Free School District were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs were reported.
5. The auditor's report on compliance for the major federal award programs for the Spackenkill Union Free School District expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for the Spackenkill Union Free School District.
7. The programs tested as major programs include:
 - Special Education Cluster
 - IDEA, Part B, Sec.611 #84.027A
 - IDEA, Preschool, Sec.619 #84.173A
 - Child Nutrition Cluster
 - National School Lunch Program #10.555
 - National School Lunch Program (food distribution) #10.555
 - School Breakfast Program #10.553
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The Spackenkill Union Free 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 AUDIT

None

D. FINDINGS- PRIOR YEAR

None