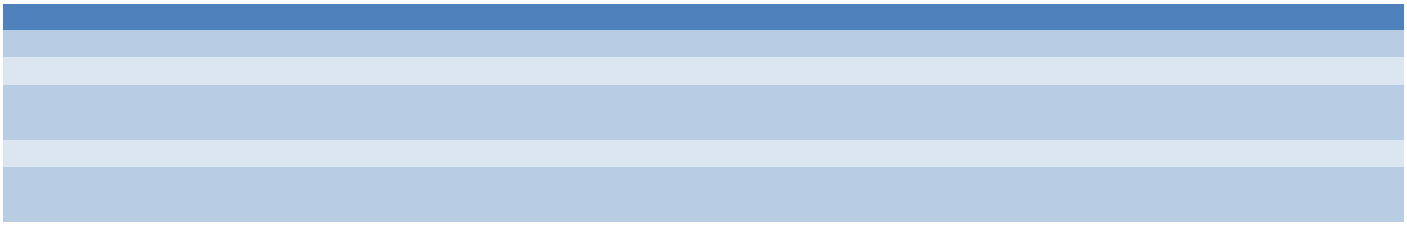
Due to ROE on
Due to ISBE on
SD/J4.16 Tm[ 0.031 Tw 86.612 0 Td[C)-23.3 (i)-13.1 (t)-38.7 (y:)]TJEMC /P <</MCID 1037 >>BDC -0.005 Tc 0.005 Tw 16.755 0 Td[S)-11.5 (t)-12.7 (at)-12.7 (e:)]TJEMC /P <</MCID 1043 >>BDC 0.013 Tw 9.122 0 Td[Z)-6.2 (i)12.9 (p C)2.7 (ode:)]TJEMC /P <</MCID 1138 >

# Independent Auditors' Report on Supplementary Information

To the Board of Education of
Township High School District 211

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly

provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services



**BASIC FINANCIAL STATEMENT**
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE**
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024**

Page 9

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | | Acct # | Educational | Operations & Maintenance | | Debt S[illegible](a)-2 833 3B | DC W50012 -1o50 0gDp (a)-012458-3B | DC T006-1oDperai3.2 (ion)-0F | | | |

**STATEMENT OF REVENUES RECEIVED/REVENUES**
**FOR THE YEAR ENDING JUNE 30, 2024**

Page 15

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | | Acct | | | | | | | | | |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL**
**FOR THE YEAR ENDING JUNE 30, 2024**

Page 16

4 2 1 m ( 7 4 4 T m (

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL**
**FOR THE YEAR ENDING JUNE 30, 2024**



| | |
|---|---|
| 1 | |
| 2 | |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL**
**FOR THE YEAR ENDING JUNE 30, 2024**

Page 20

| 1 | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2 | | | | | | | |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL**
**FOR THE YEAR ENDING JUNE 30, 2024**

Page 21

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | **Description** (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 259 | | | | | | | | | | | | |
| 261 | | | | | | | | | | | | |
| 262 | | | | | | | | | | | | |
| 263 | | | | | | | | | | | | |
| 264 | | | | | | | | | | | | |
| 265 | | | | | | | | | | | | |
| 266 | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | |
| 269 | | | | | | | | | | | | |
| 270 | | | | | | | | | | | | |
| 271 | | | | | | | | | | | | |
| 272 | | | | | | | | | | | | |
| 273 | | | | | | | | | | | | |
| 274 | | | | | | | | | | | | |
| 277 | | | | | | | | | | | | |
| 278 | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | |
| 280 | | | | | | | | | | | | |
| 281 | | | | | | | | | | | | |
| 282 | | | | | | | | | | | | |
| 283 | | | | | | | | | | | | |
| 284 | | | | | | | | | | | | |
| 285 | | | | | | | | | | | | |
| 286 | | | | | | | | | | | | |
| 287 | | | | | | | | | | | | |
| 288 | | | | | | | | | | | | |
| 289 | | | | | | | | | | | | |
| 290 | | | | | | | | | | | | |
| 291 | | | | | | | | | | | | |
| 292 | | | | | | | | | | | | |
| 293 | | | | | | | | | | | | |
| 294 | | | | | | | | | | | | |
| 295 | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | |
| 297 | | | | | | | | | | | | |
| 298 | | | | | | | | | | | | |
| 299 | | | | | | | | | | | | |
| 300 | | | | | | | | | | | | |
| 301 | | | | | | | | | | | | |
| 302 | | | | | | | | | | | | |
| 303 | | | | | | | | | | | | |
| 304 | | | | | | | | | | | | |
| 305 | | | | | | | | | | | | |
| 306 | | | | | | | | | | | | |
| 307 | | | | | | | | | | | | |
| 308 | | | | | | | | | | | | |
| 309 | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | |
| 311 | | | | | | | | | | | | |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL**
**FOR THE YEAR ENDING JUNE 30, 2024**

Page 23

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | **Description** (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL**
**FOR THE YEAR ENDING JUNE 30, 2024**

Page 24

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | **Description** (Enter Whole Dollars) | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 416 | DEBT SERVICES (TF) | 5000 | | | | | | | | | | |
| 417 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT51405117427 140 | | | | | | | | | | | |
| 418 | | | | | | | | | | | | |
| 419 | | | | | | | | | | | | |
| 420 | | | | | | | | | | | | |
| 421 | | 5140 | | | | | | | | | | |
| 422 | | | | | | | | | | | | |
| 423 | | | | | | | | | | | | |
| 424 | | | | | | | | | | | | |
| 425 | | | | | | | | | | | | |
| 426 | | | | | | | | | | | | |
| 427 | | | | | | | | | | | | |
| 428 | | | | | | | | | | | | |
| 429 | | | | | | | | | | | | |
| 430 | | | | | | | | | | | | |
| 431 | | | | | | | | | | | | |
| 432 | | | | | | | | | | | | |
| 433 | | | | | | | | | | | | |
| 434 | | | | | | | | | | | | |
| 435 | | | | | | | | | | | | |
| 436 | | | | | | | | | | | | |
| 437 | | | | | | | | | | | | |
| 438 | | | | | | | | | | | | |
| 439 | | | | | | | | | | | | |
| 440 | | | | | | | | | | | | |
| 441 | | | | | | | | | | | | |
| 442 | | | | | | | | | | | | |
| 443 | | | | | | | | | | | | |
| 444 | | | | | | | | | | | | |
| 445 | | | | | | | | | | | | |
| 446 | | | | | | | | | | | | |
| 447 | | | | | | | | | | | | |
| 448 | | | | | | | | | | | | |
| 449 | | | | | | | | | | | | |
| 450 | | | | | | | | | | | | |
| 451 | | | | | | | | | | | | |
| 452 | | | | | | | | | | | | |
| 453 | | | | | | | | | | | | |
| 454 | | | | | | | | | | | | |
| 455 | | | | | | | | | | | | |

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources**
**Schedule of Tort Immunity Expenditures**

Page 27

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 2 | | | | | | Account No. | Tort Immunity | | | | |
| 3 | | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | | | | | | | | | | | |
| 6 | | | | | | | | | | | |
| 7 | | | | | | | | | | | |
| 8 | | | | | | | | | | | |
| 9 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| 13 | | | | | | | | | | | |
| 14 | | | | | | | | | | | |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | | | | | |
| 17 | | | | | | | | | | | |
| 18 | | | | | | | | | | | |
| 19 | | | | | | | | | | | |
| 20 | | | | | | | | | | | |
| 21 | | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| 23 | | | | | | | | | | | |
| 24 | | | | | | | | | | | |
| 25 | | | | | | | | | | | |
| 26 | | | | | | | | | | | |
| 28 | | | | | | | | | | | |
| 29 | | | | | | | | | | | |
| 30 | | | | | | | | | | | |
| 31 | | | | | | | | | | | |
| 32 | | | | | | | | | | | |
| 34 | | | | | | | | | | | |
| 35 | | | | | | | | | | | |
| 36 | | | | | | | | | | | |
| 37 | | | | | | | | | | | |
| 38 | | | | | | | | | | | |
| 39 | | | | | | | | | | | |
| 40 | | | | | | | | | | | |
| 41 | | | | | | | | | | | |
| 42 | | | | | | | | | | | |
| 43 | | | | | | | | | | | |
| 44 | | | | | | | | | | | |
| 45 | | | | | | | | | | | |
| 46 | | | | | | | | | | | |
| 47 | | | | | | | | | | | |
| 49 | | | | | | | | | | | |
| 50 | | | | | | | | | | | |

Page 28

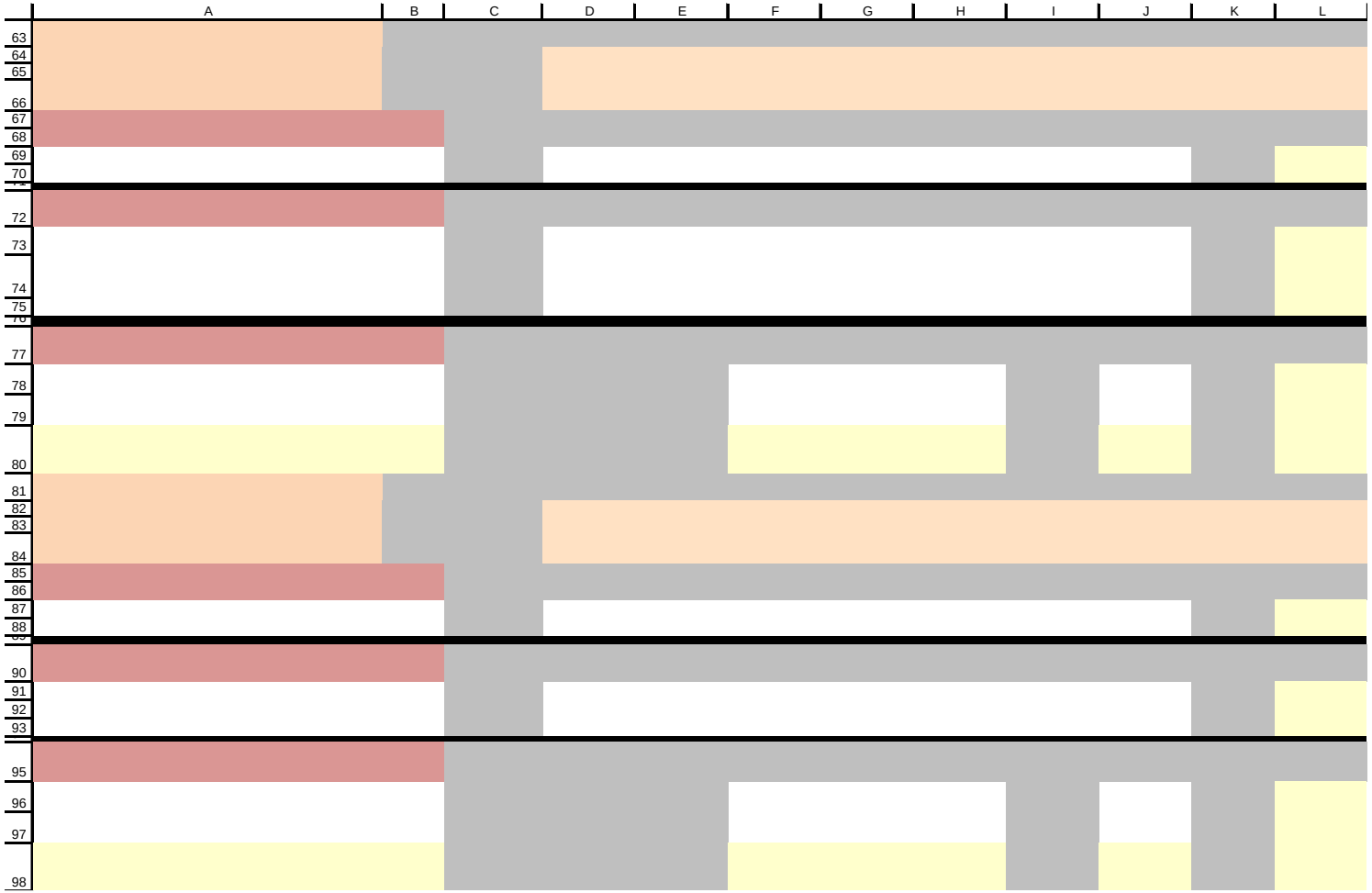
**CARES, CRRSA, ARP Schedule**
(Detailed Schedule of Receipts and Disbursements)

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | A | B | C | D | E | F | G | H | I | J | K | L |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | x | Yes | | | No | | | | |
| 5 | | | | | | | | | | | | |
| 6 | PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION. No | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | |
| 38 | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | |

**CARES, CRRSA, ARP Schedule**

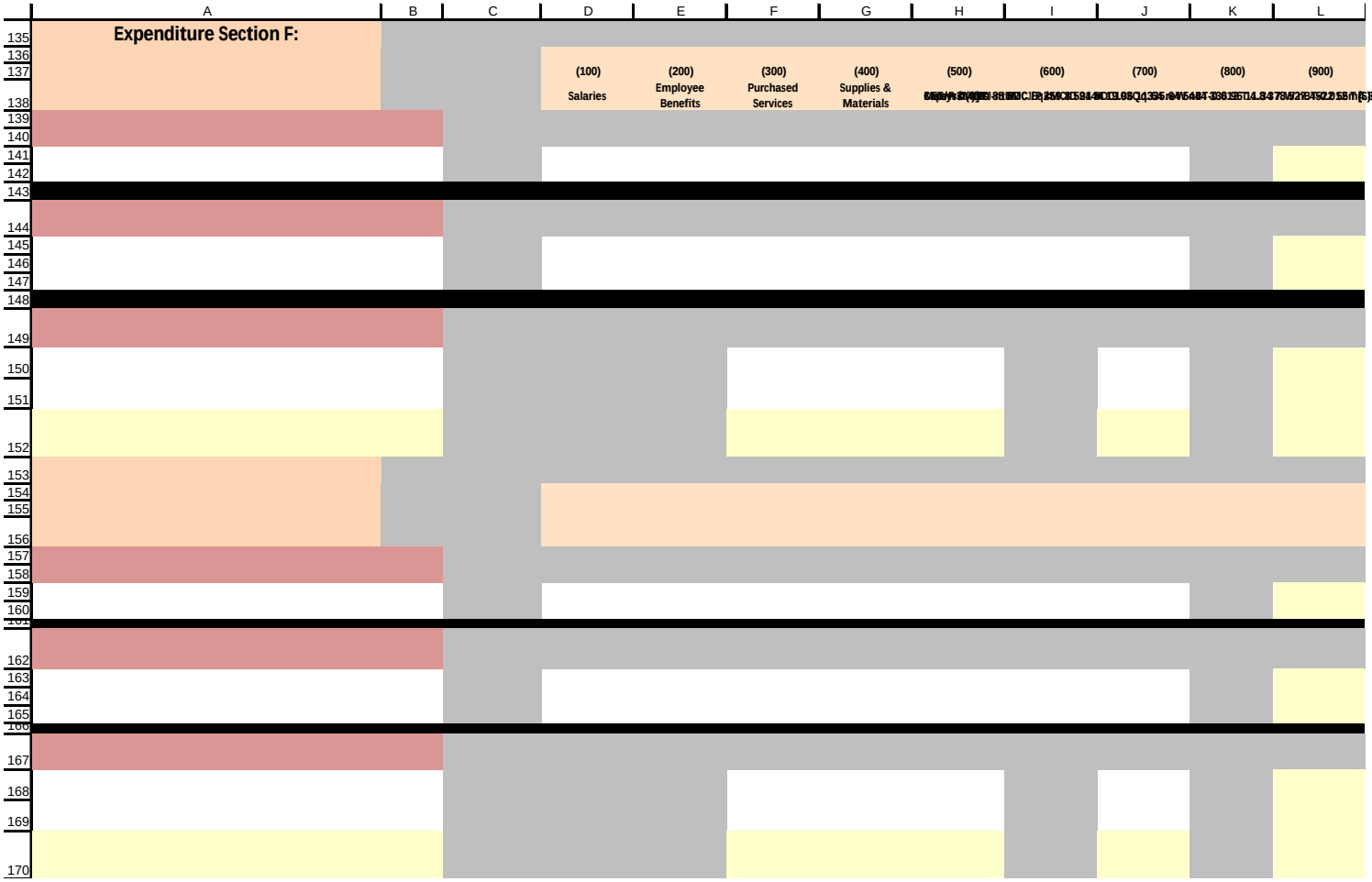
Page 30

**CARES, CRRSA, ARP Schedule**
(Detailed Schedule of Receipts and Disbursements)



Page 32

**CARES, CRRSA, ARP Schedule**
(Detailed Schedule of Receipts and Disbursements)



Page 34

**CARES, CRRSA, ARP Schedule**
(Detailed Schedule of Receipts and Disbursements)

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 207 | **Expenditure Section J:** | | | | | | | | | | | |
| 208 | | | | | | | | | | | | |
| 209 | | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 210 | | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 211 | | | | | | | | | | | | |
| 212 | | | | | | | | | | | | |
| 213 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 214 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 216 | | | | | | | | | | | | |
| 217 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 218 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 219 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 221 | | | | | | | | | | | | |
| 222 | | | | | | | | | | | | |
| 223 | | | | | | | | | | | | |
| 224 | | | | | | | | | | | | |
| 225 | | | | | | | | | | | | |
| 226 | | | | | | | | | | | | |
| 227 | | | | | | | | | | | | |
| 228 | | | | | | | | | | | | |
| 229 | | | | | | | | | | | | |
| 230 | | | | | | | | | | | | |
| 231 | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | |
| 234 | | | | | | | | | | | | |
| 235 | | | | | | | | | | | | |
| 236 | | | | | | | | | | | | |
| 237 | | | | | | | | | | | | |
| 239 | | | | | | | | | | | | |
| 240 | | | | | | | | | | | | |
| 241 | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | |

Page 35

**CARES, CRRSA, ARP Schedule**
(Detailed Schedule of Receipts and Disbursements)

## Expenditure Section L:

| | | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures |
|---|---|---|---|---|---|---|---|---|---|---|---|
| INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |

Page 37

| | A | B | C | D | E | F | H |
|---|---|---|---|---|---|---|---|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 4 | Fund | Sheet, Row | | ACCOUNT NO - TITLE | | Amount | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 16 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |
| 35 | | | | | | | |
| 36 | | | | | | | |
| 37 | | | | | | | |
| 38 | | | | | | | |
| 39 | | | | | | | |
| 40 | | | | | | | |
| 41 | | | | | | | |
| 42 | | | | | | | |
| 43 | | | | | | | |
| 44 | | | | | | | |
| 45 | | | | | | | |
| 46 | | | | | | | |
| 47 | | | | | | | |
| 48 | | | | | | | |
| 49 | | | | | | | |
| 50 | | | | | | | |
| 51 | | | | | | | |
| 52 | | | | | | | |
| 53 | | | | | | | |
| 54 | | | | | | | |
| 55 | | | | | | | |
| 56 | | | | | | | |
| 57 | | | | | | | |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 | | | | | | | |

Page 38

| | A | B | C | D | E | F | H |
|---|---|---|---|---|---|---|---|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 4 | **Fund** | **Sheet, Row** | | **ACCOUNT NO - TITLE** | | | |

Indirect Cost Rate Plan

| Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A) | Fund- Function- Object Number (Column B) | Enter Contracted Company Name (Column C) | Enter Current Year Amount Paid on Contract (Column D) | Contract Amount Applied to the Indirect Cost Rate Base (Column E) | Contract Amount deducted from the Indirect Cost Rate Base (Column F) |
|---|---|---|---|---|---|
| *Enter as shown here: ED-Instruction-Other* | *10-1000-600* | *Company Name* | *500,000* | *25,000* | *475,000* |

| Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A) | Fund- Function- Object Number (Column B) | Enter Contracted Company Name (Column C) | Enter Current Year Amount Paid on Contract (Column D) | Contract Amount Applied to the Indirect Cost Rate Base (Column E) | Contract Amount deducted from the Indirect Cost Rate Base (Column F) |
|---|---|---|---|---|---|
| | | | | | |

Page 41

## ESTIMATED INDIRECT COST DATA

*Public Act 97-0357*

*Check box if this schedule is not applicable.....*

**ILLINOIS STATE BOARD OF EDUCATION**

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

| | | Actual Expenditures, Fiscal Year 2024 | | | | Budgeted Expenditures, Fiscal Year 2025 | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | (10) | (20) | (80) | | (10) | (20) | (80) | |
| | Funct. No. | Educational Fund | Operations & Maintenance Fund | Tort Fund * | Total | Educational Fund | Operations & Maintenance Fund | Tort Fund | Total |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| 4. | | | | | | | | | |

Reference Pages.

[1] Do not enter negative numbers. Reports with negative numbers will be returned for correction.

[2] GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.

[3] Equals Line 8 minus Line 17.

[4] May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013.

[5] Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14

[6] Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.

[7] Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

[8] Educational Fund (10) - Computer Technology only.

[9] Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

[10] Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

[11] Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only RWKHUZLVH UHSRUWHGZLWKLQWKHIXQGBJDOWHUQDWH bonds ( Describe & Itemize).

[12] Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation).

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation).

[13] GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

**Embed signed Audit Questionnaire below:**

**Instructions to insert word doc or pdf files:**

*Note: If you have trouble inserting pdf files, submit as a separate attachment in IWAS and they will be inserted for you.*

| | A | B | C | D | E | F |
|---|---|---|---|---|---|---|
| 1 | **DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION**<br>**Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)** | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | - *If the FY 2025 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.* | | | | | |
| 5 | - *If the Annual Financial Report requires a deficit reducton plan even though the FY2025 budget does not, a completed deficit reduction plan is still required.* | | | | | |
| 6 | **DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only**<br>*(All AFR pages must be completed to generate the following calculation)* | | | | | |
| 7 | **Description** | **EDUCATIONAL FUND (10)** | **OPERATIONS & MAINTENANCE FUND (20)** | **TRANSPORTATION FUND (40)** | **WORKING CASH FUND (70)** | **TOTAL** |
| 8 | **Direct Revenues** | | | | | |
| 9 | **Direct Expenditures** | | | | | |
| 10 | **Difference** | | | | | **6,828,382** |
| 11 | **Fund Balance - June 30, 2024** | | | | | **162,241,769** |
| 12 | | | | | | |
| 13 | | | **Balanced - no deficit reduction plan is required.** | | | |
| 14 | | | | | | |
| 15 | | | | | | |

RCDT: 05016211017

School District/Joint Agreement Name: Township HSD 211
Auditor Name: Michael Malatt, CPA

License #: 065-042815 License Expiration Date (below):
9/30/2027
05-016-2110-17_AFR24 Township HSD 211

1.
2.
3.

4. **Other**
5.
6.
7.
8.

*The following assures that various entries are in balance. Any out of balance condition is followed by an error message in ___ and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.*

| Description: | Error Message |
|---|---|
| 1. | |

## INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

### SINGLE AUDIT WORKPAPERS

**In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).**

**All School Districts / Joint Agreements that have Federal grant expenditures greater than $750,000 should use the workpapers found in the "Single Audit Workpaper Template" on our website at www.isbe.net/gata or via direct link:**

### GATA REQUIREMENTS

**All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (https://grants.illinois.gov/portal)**

**1) Audit Certification Form**
**2) Consolidated Year End Financial Report (with in-relation to opinion)**
**3) Audit Package Submission**
**4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)**

**Guidance for completing the GATA reporting requirements can be found on our website (www.isbe.net/gata) under the "What's new?" banner, or via the link below.**