

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2022**

DISTRICT/JOINT AGREEMENT NAME <b>Township High School District 113</b>	RCDT NUMBER <b>34-049-1130-17</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-004260</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Baker Tilly US, LLP</b> <b>1301 West 22nd Street, Suite 400</b> <b>Oak Brook</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>1040 Park Avenue West</b> <b>Highland Park</b> <b>60035</b>		E-MAIL ADDRESS:	
		NAME OF AUDIT SUPERVISOR <b>Nicholus Cavaliere, CPA, CFE, Partner</b>	
		CPA FIRM TELEPHONE NUMBER <b>(630) 990-3131</b>	FAX NUMBER <b>(630) 990-0039</b>

**THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:**

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter
- A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

**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 Board of Education of  
Township High School District 113

We have audited, in accordance with the 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 (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of Township High School District 113 (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 31, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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.

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 or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District'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 financial statements. 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 US, LLP*

Oak Brook, Illinois  
October 31, 2022

**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 the Uniform Guidance**

Independent Auditors' Report

To the Board of Education of  
Township High School District 113

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

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

We have audited Township High School District 113's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

## ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities and each major fund of the District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 31, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States, the District's basic financial statements as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated November 5, 2021 which contained unmodified opinions on the respective financial statements of the governmental activities and each major fund. The 2021 information included in the schedule of expenditures of federal awards is presented for purposes of additional analysis 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 2021 financial statements. The 2021 information has been subjected to the auditing procedures applied in the audit of the 2021 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those 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 2021 information included in the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2021, as a whole.

*Baker Tilly US, LLP*

Oak Brook, Illinois  
October 31, 2022

**Township High School District 113  
34-049-1130-17**

**RECONCILIATION OF FEDERAL REVENUES**

**Year Ending June 30, 2022**

**Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-9, Line 7	Account 4000	\$	3,752,866
Flow-through Federal Revenues Revenues 10-15, Line 115	Account 2200		-
Value of Commodities ICR Computation 37, Line 11			-
Less: Medicaid Fee-for-Service Program Revenues 10-15, Line 266	Account 4992		(30,804)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$</b>	<b>3,722,062</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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**ADJUSTED AFR FEDERAL REVENUES** \$ 3,722,062

Total Current Year Federal Revenues Reported on SEFA:  
Federal Revenues Column D \$ 3,722,062

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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**ADJUSTED SEFA FEDERAL REVENUE:** \$ 3,722,062

**DIFFERENCE:** \$ -

**Township High School District 113**  
**34-049-1130-17**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2022**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	Assistance Listing Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)				
U.S. Department of Education											
Passed through Illinois State Board of Education											
<b>TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES</b>											
Title I - Low Income - PY21	84.010	21-4300-00	159,699	0	159,699	0	0	0	0	159,699	173,680
Title I - Low Income - PY22	84.010	22-4300-00	0	146,084	0	0	146,084	0	0	146,084	147,243
<b>Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES</b>			<b>159,699</b>	<b>146,084</b>	<b>159,699</b>	<b>0</b>	<b>146,084</b>	<b>0</b>	<b>0</b>	<b>305,783</b>	<b>320,923</b>
<b>IMPROVING TEACHER QUALITY STATE GRANTS</b>											
Title II - Teacher Quality - PY21	84.367	21-4932-00	60,649	0	60,649	0	0	0	0	60,649	60,749
Title II - Teacher Quality - PY22	84.367	22-4932-00	0	50,832	0	0	50,832	0	0	50,832	50,832
<b>Subtotal - 84.367 - IMPROVING TEACHER QUALITY STATE GRANTS</b>			<b>60,649</b>	<b>50,832</b>	<b>60,649</b>	<b>0</b>	<b>50,832</b>	<b>0</b>	<b>0</b>	<b>111,481</b>	<b>111,581</b>
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>											
<b>SPECIAL EDUCATION GRANTS TO STATES</b>											
Fed. Sp. Ed. - IDEA - Room & Board - PY21	84.027	21-4625-00	166,983	61,970	166,983	0	61,970	0	0	228,953	N/A
Fed. Sp. Ed. - IDEA - Room & Board - PY22	84.027	22-4625-00	0	145,022	0	0	145,022	0	0	145,022	N/A
Fed. Sp. Ed. - IDEA Flow Through - PY21	84.027	21-4620-00	681,749	0	681,749	0	0	0	0	681,749	774,065
Fed. Sp. Ed. - IDEA Flow Through - PY22	84.027	22-4620-00	0	775,966	0	0	775,966	0	0	775,966	854,136
<b>Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES</b>			<b>848,732</b>	<b>982,958</b>	<b>848,732</b>	<b>0</b>	<b>982,958</b>	<b>0</b>	<b>0</b>	<b>1,831,690</b>	<b>1,628,201</b>
<b>Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)</b>			<b>848,732</b>	<b>982,958</b>	<b>848,732</b>	<b>0</b>	<b>982,958</b>	<b>0</b>	<b>0</b>	<b>1,831,690</b>	<b>1,628,201</b>
<b>EDUCATION STABILIZATION FUND</b>											
COVID-19 - CRRSAA Elementary and Secondary School Emergency Relief (ESSER) Fund - PY21 (M)	84.425D	21-4998-E2	439,179	0	439,179	0	0	0	0	439,179	439,179
COVID-19 - ARP Elementary and Secondary School Emergency Relief (ESSER) Fund - PY22 (M)	84.425U	22-4998-E3	0	989,838	0	0	989,838	0	0	989,838	989,838
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth Grant - PY22 (M)	84.425W	22-4998-HL	0	126	0	0	126	0	0	126	7,527
<b>Subtotal - 84.425 - EDUCATION STABILIZATION FUND</b>			<b>439,179</b>	<b>989,964</b>	<b>439,179</b>	<b>0</b>	<b>989,964</b>	<b>0</b>	<b>0</b>	<b>1,429,143</b>	<b>1,436,544</b>

**Township High School District 113**  
**34-049-1130-17**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2022**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	Assistance Listing Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients				
U.S. Department of Agriculture Passed Through the Illinois State Board of Education:											
<b>CHILD NUTRITION CLUSTER</b>											
<b>SUMMER FOOD SERVICE PROGRAM FOR CHILDREN</b>											
Summer Food Service Program - PY21	10.559	21-4225-00	1,421,762	87,725	1,421,762	0	87,725	0	0	1,509,487	N/A
<b>Subtotal - 10.559 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN</b>			<b>1,421,762</b>	<b>87,725</b>	<b>1,421,762</b>	<b>0</b>	<b>87,725</b>	<b>0</b>	<b>0</b>	<b>1,509,487</b>	
<b>Subtotal - CHILD NUTRITION CLUSTER</b>			<b>1,421,762</b>	<b>87,725</b>	<b>1,421,762</b>	<b>0</b>	<b>87,725</b>	<b>0</b>	<b>0</b>	<b>1,509,487</b>	
U.S. Department of Education Passed Through the Illinois Community College State Board (ICCB):											
<b>ADULT EDUCATION - BASIC GRANTS TO STATES</b>											
EL/Civics Program - PY21	84.002	21-4810-00	30,282	9,718	40,000	0	0	0	0	40,000	N/A
EL/Civics Program - PY22	84.002	22-4810-00	0	35,862	0	0	45,000	0	0	45,000	N/A
Federal - Adult Education - PY21	84.002	21-4810-00	102,778	47,783	150,560	0	0	0	0	150,560	N/A
Federal - Adult Education - PY22	84.002	22-4810-00	0	110,799	0	0	151,706	0	0	151,706	N/A
<b>Subtotal - 84.002 - ADULT EDUCATION - BASIC GRANTS TO STATES</b>			<b>133,060</b>	<b>204,162</b>	<b>190,560</b>	<b>0</b>	<b>196,706</b>	<b>0</b>	<b>0</b>	<b>387,266</b>	
U.S. Department of Treasury Passed Through the Illinois Community College State Board (ICCB):											
<b>CORONAVIRUS RELIEF FUND</b>											
COVID-19 - Coronavirus Relief Fund (CARES)	21.019	21-4998-00	26,400	0	26,400	0	0	0	0	26,400	N/A
U.S. Department of Treasury Passed Through Lake County, Illinois:											
COVID-19 - Lake County CARES Act Municipal/Other Local Government Reimbursement Program	21.019	N/A	189,917	0	189,917	0	0	0	0	189,917	N/A
<b>Subtotal - 21.019 - CORONAVIRUS RELIEF FUND</b>			<b>216,317</b>	<b>0</b>	<b>216,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>216,317</b>	
Passed through Lake County Area Vocational System											
<b>CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES</b>											
CTE - Perkins - PY21	84.048	21-4770-00	39,734	0	39,734	0	0	0	0	39,734	N/A
CTE - Perkins - PY21	84.048	22-4770-00	0	22,807	0	0	22,807	0	0	22,807	N/A
<b>Subtotal - 84.048 - CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES</b>			<b>39,734</b>	<b>22,807</b>	<b>39,734</b>	<b>0</b>	<b>22,807</b>	<b>0</b>	<b>0</b>	<b>62,541</b>	

Township High School District 113  
34-049-1130-17

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	Assistance Listing Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)				
<b>DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)</b>											
Federal Emergency Management Agency Passed Through the Illinois Emergency Management Agency											
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) (M)	97.036	N/A	0	825,975	0	0	1,287,540	0	0	1,287,540	N/A
<b>Subtotal - 97.036 - DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)</b>			<b>0</b>	<b>825,975</b>	<b>0</b>	<b>0</b>	<b>1,287,540</b>	<b>0</b>	<b>0</b>	<b>1,287,540</b>	
Federal Communications Commission											
<b>EMERGENCY CONNECTIVITY FUND PROGRAM</b>											
COVID-19 - Emergency Connectivity Fund (M)	32.009	661207; 550913; 550919	0	334,444	0	0	334,444	0	0	334,444	N/A
<b>Subtotal - 32.009 - Emergency Connectivity Fund Program</b>			<b>0</b>	<b>334,444</b>	<b>0</b>	<b>0</b>	<b>334,444</b>	<b>0</b>	<b>0</b>	<b>334,444</b>	
U.S. Department of Health and Human Services											
Passed through Illinois Department of Health Care and Family Services											
<b>MEDICAID CLUSTER</b>											
<b>MEDICAL ASSISTANCE PROGRAM</b>											
Medicaid - Administrative Outreach - PY21	93.778	21-4991-00	42,102	0	42,102	0	0	0	0	42,102	N/A
Medicaid - Administrative Outreach - PY22	93.778	22-4991-00	0	77,111	0	0	77,111	0	0	77,111	N/A
<b>Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM</b>			<b>42,102</b>	<b>77,111</b>	<b>42,102</b>	<b>0</b>	<b>77,111</b>	<b>0</b>	<b>0</b>	<b>119,213</b>	
<b>Subtotal - MEDICAID CLUSTER</b>			<b>42,102</b>	<b>77,111</b>	<b>42,102</b>	<b>0</b>	<b>77,111</b>	<b>0</b>	<b>0</b>	<b>119,213</b>	
<b>Total All Federal Awards</b>			<b>3,144,917</b>	<b>3,722,062</b>	<b>3,202,417</b>	<b>0</b>	<b>4,176,171</b>	<b>0</b>	<b>0</b>	<b>7,378,588</b>	

• (M) Program was audited as a major program as defined by §200.518.

\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.



**Township High School District 113**  
**34-049-1130-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2022**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified  
 (Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified?        YES   X   None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)?        YES   X   None Reported
- Noncompliance material to the financial statements noted?        YES   X   NO

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified?        YES   X   None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)?        YES   X   None Reported

Type of auditor's report issued on compliance for major programs: Unmodified  
 (Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?        YES   X   NO

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.425	EDUCATION STABILIZATION FUND	989,964
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	1,287,540
32.009	Emergency Connectivity Fund	334,444
<b>Total Amount Tested as Major</b>		<b>\$2,611,948</b>

Total Federal Expenditures for 7/1/21-6/30/22 \$4,176,171

% tested as Major 62.54%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee?   X   YES        NO

<sup>7</sup> If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

<sup>8</sup> Major programs should generally be reported in the same order as they appear on the SEFA.

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

<sup>10</sup> The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.



**Township High School District 113**  
**34-049-1130-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2022**

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**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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1. FINDING NUMBER:<sup>14</sup>                      **2022 - N/A**                      2. THIS FINDING IS:                       New                       Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_                      5. CFDA No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition<sup>15</sup>

10. Questioned Costs<sup>16</sup>

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

15. Management's response<sup>18</sup>

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<sup>14</sup> See footnote 11.  
<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).  
<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).  
<sup>17</sup> See footnote 12.  
<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**Township High School District 113**  
**34-049-1130-17**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2022**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
<b>2021-001</b>	Summer Food Service Program - The District claimed \$11,501 in unsupported meal counts for reimbursement due to an error when preparing the claims. Projected questioned costs: \$29,205 when extrapolation the error rate in our sample throughout the population of claims submitted.	The District did not participate in the Summer Food Service Program in fiscal year 2022 and has worked directly with the Illinois State Board of Education to re mediate the matter noted during the fiscal year 2021 audit.

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When possible, all prior findings should be on the same page

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.