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JOLIET TOWNSHIP HIGH SCHOOL DISTRICT 204
JOLIET, ILLINOIS

SINGLE AUDIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

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JOLIET TOWNSHIP HIGH SCHOOL DISTRICT 204

Single Audit
For the Fiscal Year Ended June 30, 2026
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WRDR
WERMER • ROGERS • DORAN • RUZON
certified public accountants

To the Board of Education
Joliet Township High School District 204
Joliet, Illinois

Independent Auditor's 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*

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, each major fund, and the aggregate remaining fund information of Joliet Township High School District 204 (District), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 17, 2026.

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 opinions 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 may exist that have not been 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*.

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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.

Werner, Rogers, Doan & Ruzon, LLC

November 17, 2026

To the Board of Education
Joliet Township High School District 204
Joliet, Illinois

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance with the Uniform Guidance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Joliet Township High School District 204 (District)'s 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, 2026. The District's major federal programs are identified in the summary of auditor's 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 its major federal programs for the year ended June 30, 2026.

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 Auditor's 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 opinion 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 major federal programs.

Auditor's 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 Districts' 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

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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 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 Auditor's 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.

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 17, 2026, 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.

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 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.

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.

November 17, 2026

Werner, Rogers, Doran & Ruzon, LLC

JOLIET TOWNSHIP HIGH SCHOOL DISTRICT 204
56-099-2040-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2026

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Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	AL Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues Year 7/1/24-6/30/25 (C)	Receipts/Revenues Year 7/1/25-6/30/26 (D)	Expenditure/Disbursements Year 7/1/24-6/30/25 (E)	Expenditure/Disbursements Year 7/1/24-6/30/25 Pass through to Subrecipients	Expenditure/Disbursements Year 7/1/25-6/30/26 (F)	Expenditure/Disbursements Year 7/1/25-6/30/26 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
U.S. Department of Agriculture:											
Flow-Through from the Illinois State Board of Education:											
Child Nutrition Cluster:											
School Breakfast Program (M)	10.553	2026-4220	$ -	$ 309,645	$ -	$ -	$ 309,645	$ -	$ -	$ 309,645	n/a
School Breakfast Program (M)	10.553	2025-4220	337,209	57,024	337,209	-	57,024	-	-	394,233	n/a
Total AL 10.553			337,209	366,668	337,209	-	366,668	-	-	703,877	n/a
National School Lunch Program (M)	10.555	2026-4210	-	1,511,203	-	-	1,511,203	-	-	1,511,203	n/a
National School Lunch Program (M)	10.555	2025-4210	1,566,178	351,204	1,566,179	-	351,204	-	-	1,917,383	n/a
Department of Agriculture - Food Distribution (M)	10.555	2026-4999	-	137,464	-	-	137,464	-	-	137,464	n/a
Department of Agriculture - Food Distribution	10.555	2025-4999	112,599	-	112,599	-	-	-	-	112,599	n/a
Department of Defense - Fresh Fruits and Vegetables (M)	10.555	2026-4999	-	107,020	-	-	107,020	-	-	107,020	n/a
Department of Defense - Fresh Fruits and Vegetables	10.555	2025-4999	132,518	-	132,518	-	-	-	-	132,518	n/a
Total AL 10.555			1,811,295	2,106,891	1,811,296	-	2,106,891	-	-	3,918,187	n/a
Total Child Nutrition Cluster			2,148,504	2,473,559	2,148,505	-	2,473,560	-	-	4,622,065	n/a
Total U.S. Department of Agriculture			2,148,504	2,473,559	2,148,505	-	2,473,560	-	-	4,622,065	n/a
U.S. Department of Education:											
Flow-Through from the Illinois State Board of Education:											
Title IV - Student Support	84.424A	2026-4400	-	195,862	-	-	195,862	-	-	195,862	219,861
Title IV - Student Support	84.424A	2025-4400	68,026	-	68,026	-	-	-	-	68,026	167,455
Total AL 84.424A			68,026	195,862	68,026	-	195,862	-	-	263,888	387,316
Title IV - Stronger Connections	84.424F	2025-4998-4S	228,846	67,789	228,846	-	67,789	-	-	296,635	296,635
Total AL 84.424F			228,846	67,789	228,846	-	67,789	-	-	296,635	296,635
Total AL 84.424			296,872	263,651	296,872	-	263,651	-	-	560,523	683,951
Title III - Immigrant Education Program (IEP)	84.365A	2026-4905	-	12,500	-		12,500			12,500	12,500
Title III - Language Instructional Program - Limited English	84.365A	2026-4909	-	98,026	-	-	98,026	-	-	98,026	130,827
Title III - Language Instructional Program - Limited English	84.365A	2025-4909	125,127	20,084	125,127	-	20,084	-	-	145,211	149,192
Total AL 84.365A			125,127	130,610	125,127	-	130,610	-	-	243,237	280,019
Title II - Teacher Quality	84.367A	2026-4932	-	221,153	-	-	221,153	-	-	221,153	259,542
Title II - Teacher Quality	84.367A	2025-4932	279,531	-	279,531	-	-	-	-	279,531	317,343
Total AL 84.367A			279,531	221,153	279,531	-	221,153	-	-	500,684	576,885
Title I - Low Income	84.010A	2026-4300	-	1,447,452	-	-	1,447,452	-	19,577	1,467,029	1,651,972
Title I - Low Income	84.010A	2025-4300	1,713,709	-	1,713,709	-	-	-	-	1,713,709	1,902,189
Title I - School Improvement & Accountability	84.010A	2026-4331	-	62,004	-	-	62,004	-	-	62,004	115,636
Title I - School Improvement & Accountability	84.010A	2025-4331	3,674	503	3,674	-	503	-	-	4,177	10,000
Title I - Low Income - Delinquent	84.010A	2026-4306	-	21,158	-	-	21,158	-	-	21,158	63,218
Title I - Low Income - Delinquent	84.010A	2025-4306	79,242	-	79,242	-	-	-	-	79,242	93,982
Total AL 84.010A			1,796,625	1,531,117	1,796,625	-	1,531,117	-	19,577	3,347,319	3,836,997
Special Education Cluster:											
IDEA Flowthrough	84.027A	2026-4620	-	2,269,290	-	-	2,269,290	-	-	2,269,290	3,018,480
IDEA Flowthrough	84.027A	2025-4620	2,244,978	25,435	2,244,978	-	25,435	-	-	2,270,413	3,414,521
IDEA Room & Board	84.027A	2026-4625	-	85,597	-	-	85,597	-	-	85,597	n/a
IDEA Room & Board	84.027A	2025-4625	106,830	151,099	106,830	-	151,099	-	-	257,929	n/a
ARP IDEA	84.027X	2024-4998-ID	-	-	-	-	-	-	-	-	-
Total Special Education Cluster			2,351,808	2,531,421	2,351,808	-	2,531,421	-	-	4,883,229	6,433,001
Total Flow-Through from the Illinois State Board of Education			4,849,963	4,677,952	4,849,963	-	4,677,952	-	19,577	9,547,492	11,823,353

JOLIET TOWNSHIP HIGH SCHOOL DISTRICT 204
56-099-2040-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2026

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Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	AL Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues Year 7/1/24-6/30/25 (C)	Receipts/Revenues Year 7/1/25-6/30/26 (D)	Expenditure/Disbursements Year 7/1/24-6/30/25 (E)	Expenditure/Disbursements Year 7/1/24-6/30/25 Pass through to Subrecipients	Expenditure/Disbursements Year 7/1/25-6/30/26 (F)	Expenditure/Disbursements Year 7/1/25-6/30/26 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
Flow Through from Three Rivers Education For Employment Systems:											
Perkins IG Grant	84.048A	2026-4745-IG	-	245,735	-	-	245,735	-	-	245,735	n/a
Perkins IIC Grant	84.048A	2025-4745	250,406	-	250,406	-	-	-	-	250,406	n/a
Total Flow-Through from Three Rivers Education For Employment Systems			250,406	245,735	250,406	-	245,735	-	-	496,141	n/a
Flowthrough from the Illinois Department of Human Services:											
Vocational Rehabilitation Grant	84.126	546CDF00153	-	165,300	-	-	165,300	-	-	165,300	n/a
Vocational Rehabilitation Grant	84.126	2025-4950	165,300	-	165,300	-	-	-	-	165,300	n/a
Total Flow-Through from the Illinois Department of Human Services			165,300	165,300	165,300	-	165,300	-	-	330,600	n/a
Total U.S. Department of Education			5,265,669	5,088,987	5,265,669	-	5,088,987	-	19,577	10,374,233	11,823,353
U.S. Department of Health & Human Services:											
Flowthrough from the Illinois Department of Healthcare and Family Services:											
Medicaid Matching	93.778	2026-4991	-	277,170	-	-	277,170	-	-	277,170	n/a
Medicaid Matching	93.778	2025-4991	108,225	-	108,225	-	-	-	-	108,225	n/a
Total Flow-Through from the Illinois Department of Healthcare and Family Services			108,225	277,170	108,225	-	277,170	-	-	385,395	n/a
Total U.S. Department of Health & Human Services			108,225	277,170	108,225	-	277,170	-	-	385,395	n/a
TOTAL FEDERAL AWARDS			$ 7,522,398	$ 7,839,717	$ 7,522,399	$ -	$ 7,839,717	$ -	$ 19,577	$ 15,381,693	$ 11,823,353

(M) - Program was audited as a major program as defined by the Uniform Guidance.

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

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JOLIET TOWNSHIP HIGH SCHOOL DISTRICT 204

For the Year Ended June 30, 2026

Summary of Auditor's Results

1. The auditor's report expressed unmodified opinions on the governmental activities, each major fund, and the aggregate remaining fund information of Joliet Township High School District 204 for the year ended June 30, 2026.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

2. No material weaknesses were disclosed during the audit of the financial statements.

3. No significant deficiencies that are not considered to be material weaknesses were reported during the audit of the financial statements.

4. No instances of noncompliance material to the financial statements of Joliet Township High School District 204, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

FEDERAL AWARDS:

5. The auditor's report on compliance for each major federal award program of the District, expressed an unmodified opinion on each major federal program.

6. No material weaknesses were disclosed during the audit of compliance over each major federal award program.

7. No significant deficiencies that were not considered to be material weaknesses were disclosed during the audit of compliance over each major federal award program.

8. There were no audit findings that were required to be reported in accordance with Uniform Guidance, § 200.516.

9. The following programs were tested as major programs:

   U.S. Department of Agriculture:

Child Nutrition Cluster	AL Nos. 10.553, 10.555

10. The threshold for distinguishing between Types A and B programs was $1,000,000.

11. Joliet Township High School District 204 was determined to be a low-risk auditee.

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JOLIET TOWNSHIP HIGH SCHOOL DISTRICT 204

For the Year Ended June 30, 2026

Schedule of Findings and Questioned Costs

Findings Relating to the Financial Statements

There were no findings relating to the financial statements reported for the fiscal year ended June 30, 2026.

Findings and Questioned Costs for Federal Awards

There were no findings and questioned costs for federal awards reported for the fiscal year ended June 30, 2026.

Summary Schedule of Prior Year Audit Findings

Prior Year Financial Statement Findings

There were no financial statement findings reported for the fiscal year ended June 30, 2025.

Prior Year Federal Award Findings

There were no findings and questioned costs for federal awards reported for the fiscal year ended June 30, 2025.