November 3, 2026

Gorenz and Associates, Ltd.
Certified Public Accountants
4200 N. Knoxville Avenue
Peoria, Illinois 61614

This representation letter is provided in connection with your audit of the Statement of Assets and Liabilities Arising from Cash Transactions of each fund and account group as of June 30, 2026, and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), the Statement of Revenues Received (All Funds), and the Statements of Expenditures Disbursed - Budget to Actual for the year then ended and the related notes to the financial statements of Center Cass School District No. 66 (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, with the regulatory basis of accounting as prescribed by the Illinois State Board of Education – modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

We understand that you prepared the trial balance for use during the audit and that your preparation was limited to formatting information in Center Cass School District No. 66's (the District) general ledger into a working trial balance.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 3, 2026, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 1, 2026, including our responsibility for the preparation and fair presentation of the financial statements, in accordance with regulatory provisions prescribed by the Illinois State Board of Education as described in Note #1, and for the preparation of the supplementary information in accordance with the applicable criteria.

2. The financial statements referred to above are fairly presented in conformity with the regulatory provisions prescribed by 23 Illinois Administrative Code 100, Subtitle A, Subchapter c and the Illinois State Board of Education – modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and include all properly classified funds and other financial information of the primary government, and all component units as applicable, required by the Illinois State Board of Education to be included in the financial reporting entity.

3. We have consistently applied the *Illinois Program Accounting Manual for Local Education Agencies, 23 Illinois Administrative Code 100, Subtitle A, Subchapter c* and the applicable sections of *The School Code of Illinois* in maintaining the underlying accounting records.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Financial Statements (cont'd.)

5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

6. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with the requirements of the accounting basis as described in Note #1 of the financial statements.

7. Related party relationships and transactions, including revenues received, expenditures disbursed, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of the accounting basis as described in Note #1 of the financial statements.

8. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.

9. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.

10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and appropriately disclosed with the requirements of the accounting basis as described in Note #1 of the financial statements.

11. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

12. We have provided you with:

    a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.

    b. Additional information that you have requested from us for the purpose of the audit.

    c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.

    d. Minutes of the meetings of the Board of Education, or summaries of actions of recent meetings for which minutes have not yet been prepared.

13. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

14. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

15. We have no knowledge of any fraud or suspected fraud affecting the District and involves:

    - Management,
    - Employees who have significant roles in internal control, or
    - Others where the fraud could have a material effect on the financial statements.

Information Provided (cont'd.)

16. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.

17. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements (unless previously communicated to you).

18. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

19. We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

21. We have identified to you any previous audits, attestation engagements, and other studies, if any, related to the audit objectives and whether related recommendations have been implemented.

22. We have identified to you any investigations or legal proceedings, if any exists, that have been initiated with respect to the period under audit.

23. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund balance.

24. We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

25. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect of the financial statements.

26. We have appropriately considered and disclosed all vulnerabilities due to certain concentrations or constraints.

27. Any violations or possible violations of budget ordinances, laws, and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance, have been disclosed in the financial statements and disclosures if applicable.

Government-specific (cont'd.)

28. As part of your audit, you assisted with preparation of the basic financial statements (Annual Financial Report) and related notes and schedules, depreciation schedules, and the Consolidated Year-End Financial Report (CYEFR). We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services performed; accepted responsibility for the results of the services; and ensured that the data and records are complete, and we have sufficient information to oversee the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

29. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

30. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

31. The financial statements include all component units, appropriately present majority equity interest in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, where applicable.

32. The financial statements include all fiduciary activities required by GASB No. 84, as amended.

33. The financial statements properly classify all funds and activities in accordance with basis of accounting described in Note #1.

34. All allocations of revenues received and expenditures disbursed have been made on a reasonable basis in accordance with the Illinois administrative code and basis of account described in Note #1.

35. Classifications of fund balance (investment in general fixed assets; reserved; and unreserved) are properly classified, disclosed, and, if applicable, approved.

36. Interfund balances have been appropriately classified and reported.

37. Unusual or infrequent items are appropriately classified and reported.

38. Deposits and investment securities are properly classified as to risk and are properly disclosed.

39. Fixed assets, including infrastructure, are properly capitalized, reported, and, if applicable, depreciated.

40. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted fund balance is available has been properly disclosed and we have determined that the fund balance is properly recognized under the policy.

41. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

Government-specific (cont'd.)

42. With respect to the information listed in the table of contents as Supplementary Information:

    a. We acknowledge our responsibility for presenting the Supplementary Information which includes the Schedule of Long Term Debt Payable, Schedule of Taxes Extended and Collected, Schedule of Ad Valorem Tax Receipts, Schedule of Short-term Debt/Long-term Debt, Schedule of Restricted Local Tax Levies and Selected Revenue Sources/Schedule of Tort Immunity Expenditures, and CARES CRRSA ARP Schedule, in accordance with the basis of accounting as described in Note #1 of the financial statements, and we believe the Supplementary Information, including its form and content, is fairly presented in accordance with the basis of accounting as described in Note #1. The methods of measurement and presentation of the Supplementary Information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

    b. If the Supplementary Information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issued the supplementary information and the auditors' report thereon.

43. With respect to the Illinois School District Annual Financial Report (cover), Table of Contents (AFR), Auditor's Questionnaire, Financial Profile Information, Estimated Financial Profile Summary, Schedule of Capital Outlay and Depreciation, Estimated Operating Expenditures Per Pupil (OEPP)/Per Capita Tuition Charge (PCTC) Computations, Current Year Payment on Contracts for Indirect Cost Rate Computation, Estimated Indirect Cost Rate Data, Report on Shared Services or Outsourcing, Limitation of Administrative Costs Worksheet, Itemization Schedule, Reference page, Notes-Opinions-Letters-etc. page, Deficit Reduction Calculation, Audit Checklist/Balancing Schedule, and Single Audit and GATA Information (other information):

    a. We acknowledge that we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.

    b. With regard to the other information that will be included in the annual report that has not been obtained by you prior to the auditor's report date, we intend to prepare and issue the other information, as well as communicate the expected timing of issuance, and provide you with the final version of the document(s) when available and prior to the issuance of the annual report.

Signed: _____ Signed: _____

Title: Superintendent Title: Business Manager or Equivalent

CENTER CASS SCHOOL DISTRICT NO. 66
SUMMARY OF AUDIT DIFFERENCES
JUNE 30, 2026

Unadjusted Audit Differences:	Current Year Over (Under) Revenues And Expenditures And Changes in Fund Balance
NONE	$

Cumulative effect (before effect of prior year differences)	NONE
Effect of unadjusted audit differences - prior year:	
NONE	
Cumulative effect (after effect of prior year differences)	$ NONE

Reclassification adjustments:	Balance Sheet	Statement of Revenues and Expenditures And Changes in Fund Balance
NONE		