




Urbana School District No. 116

Urbana, Illinois

Consolidated Year-End Financial Report

June 30, 2023



Urbana School District No. 116

June 30, 2023

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225 N. Water Street, Suite 400 / Decatur, IL 62523

P 217.429.2411 / F 217.429.6109

forvis.com

Independent Auditor's Report on Consolidated Year-End Financial Report

Board of Education
Urbana School District No. 116
Urbana, Illinois

We have audited, in accordance with 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, the regulatory basis financial statements and related notes to the financial statements of the District, as of and for the year ended June 30, 2023 and have issued our report thereon dated October 6, 2023. Our report expressed an unmodified opinion on the regulatory basis of accounting and an adverse opinion because of a departure from accounting principles generally accepted in the United States of America. Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statements as a whole. The Consolidated Year-End Financial Report listed in the table of contents is presented for purposes of additional analysis and is not a required part of the regulatory basis 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 regulatory basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statements or to the regulatory basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the regulatory basis financial statements as a whole.

FORVIS,LLP

Decatur, Illinois
October 6, 2023

Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / CYEFR

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
<input type="button" value="View"/>	478-00-0251	Medical Assistance Program	0	212,500	0	212,500
<input type="button" value="View"/>	478-00-2719	Coronavirus State and Local Fiscal Recovery Funds (CFDA 21.027)	0	546,136	0	546,136
<input type="button" value="View"/>	482-00-2845	Enhancing Post-Covid Recovery Efforts for School Based Health Needs	30,730	0	0	30,730
<input type="button" value="View"/>	546-00-2378	RESTORE, REINVEST, AND RENEW (R3)	60,670	0	0	60,670
<input type="button" value="View"/>	586-00-1723	School Maintenance Project Grants	50,000	0	0	50,000
<input type="button" value="View"/>	586-10-0546	Driver Education	35,036	0	0	35,036
<input type="button" value="View"/>	586-13-0542	Truants' Alternative/Optional Ed	200,041	0	0	200,041
<input type="button" value="View"/>	586-18-0406	School Breakfast Program	0	796,895	0	796,895
<input type="button" value="View"/>	586-18-0407	National School Lunch Program	0	2,333,620	0	2,333,620
<input type="button" value="View"/>	586-18-0409	Child and Adult Care Food Program	0	94,064	0	94,064
<input type="button" value="View"/>	586-18-0428	Title III Immigrant Education Programs: Lang Inst Prog-Limited End LIPLEP	0	120,524	0	120,524
<input type="button" value="View"/>	586-18-0517	Career and Technical Ed	39,657	0	0	39,657
Totals:			6,077,477	18,162,184	70,301,534	94,541,195

		Improvement (CTEI)				
View	586-18-0520	Early Childhood Block Grant: Prevention Initiative 0-3	394,659	0	0	394,659
View	586-18-0523	State Free Lunch and Breakfast	13,465	0	0	13,465
View	586-18-0527	Orphanage Tuition - 18-3	308,377	0	0	308,377
View	586-18-0531	Special Ed. - Orphanage - Individual / Summer Individual	2,808,305	0	0	2,808,305
View	586-18-0534	Special Ed. - Private Facility Tuition	396,183	0	0	396,183
View	586-18-0868	Early Childhood Block Grant: Preschool for All 3-5	1,318,166	0	0	1,318,166
View	586-18-1015	Agriculture Education: Incentive	5,939	0	0	5,939
View	586-18-2610	Federal Programs: ARP - McKinney-Vento Homeless Grant	0	82,422	0	82,422
View	586-18-2797	Federal Programs: Freedom Schools	0	174,835	0	174,835
View	586-43-2483	Federal Programs: Digital Equity Formula	0	45,375	0	45,375
View	586-44-0415	Title I - Migrant Education: Title I Migrant - Regular Term	0	72,715	0	72,715
View	586-44-0416	Title I - Low Income: Title I Neglected	0	58,271	0	58,271
View	586-44-2467	Federal Programs: Early Childhood - Governor's Emergency	0	14,428	0	14,428
Totals:			6,077,477	18,162,184	70,301,534	94,541,195

		Education Relief (GEER and GEER II) Fund				
View	586-46-0423	Title IV - 21st Century Comm Learning Centers: 21st CCLC	0	367,905	0	367,905
View	586-53-2590	Federal Programs: ARP - IDEA Consolidated	0	236,330	0	236,330
View	586-57-0420	Fed. - Sp. Ed. - Pre-School Flow Through: IDEA Part B - Consolidated Application	0	74,700	0	74,700
View	586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	0	2,407,321	0	2,407,321
View	586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders	0	162,382	0	162,382
View	586-62-1588	Title IVA Student Support and Academic Enrichment	0	25,150	0	25,150
View	586-62-2402	Federal Programs - Elementary and Secondary School Emergency Relief Grant	0	2,756,816	0	2,756,816
View	586-62-2578	Federal Programs: ARP - LEA American Rescue Plan	0	5,053,239	0	5,053,239
View	586-64-0417	Fed. - Sp. Ed. - I.D.E.A. - Flow Through	0	1,258,289	0	1,258,289
View	586-71-2823	Federal Programs: Emergency Relief -	0	268,490	0	268,490
Totals:			6,077,477	18,162,184	70,301,534	94,541,195

		Formula CARES and ARP Programs				
View	586-73-1082	Title I - School Improvement and Accountability	0	104,347	0	104,347
View	586-82-1466	Fed - Sp Ed - IDEA - Room and Board	0	258,210	0	258,210
View	586-84-1531	State Program: After School Programs (Districts)	30,272	0	0	30,272
View	588-40-0448	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	0	134,490	0	134,490
View	684-01-1625	Adult Education and Literacy Basic Grants - Federal and State	385,977	247,874	0	633,851
View	684-01-2879	Integrated English Language and Civics Education (IELCE)	0	73,186	0	73,186
View		Other grant programs and activities		181,670	8,500	190,170
View		All other costs not allocated			70,293,034	70,293,034
Totals:			6,077,477	18,162,184	70,301,534	94,541,195

Please note the following:

- The CYEFR may be pre-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.
- All other expenditures not related to grants are to be entered in "All other costs not allocated".