

# **Urbana School District No. 116**

**Urbana, Illinois**

## **Consolidated Year-End Financial Report**

June 30, 2024

**Urbana School District No. 116**  
**Contents**  
**June 30, 2024**

---

**Contents**

**Independent Auditor’s Report on Consolidated Year-End Financial Report ..... 1**  
**Illinois Grant Accountability and Transparency Act Grantee Portal –**  
**Audit Consolidated Year-End Financial Report..... 2**

Forvis Mazars, LLP  
225 N. Water Street, Suite 400  
Decatur, IL 62523  
P 217.429.2411 | F 217.429.6109  
forvismazars.us



## 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, 2024 and have issued our report thereon dated November 14, 2024. 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 Mazars, LLP**

Decatur, Illinois  
November 14, 2024

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>Grantee Name</b>	Urbana School District 116
<b>ID Numbers</b>	<b>Audit:</b> 51980 <b>Grantee:</b> 672994 <b>UEI:</b> JJCCY8M3LSL7 <b>FEIN:</b> 376002534
<b>Audit Period</b>	7/1/2023 - 6/30/2024
<b>Last Update</b>	11/6/2024 9:54:37 AM
<b>Program Count</b>	33

**EXPENDITURES BY PROGRAM**

<b>CSFA #</b>	<b>Program Name</b>	<b>State</b>	<b>Federal</b>	<b>Total</b>	<b>Match</b>
684-00-3272	Adult Education - Technology Infrastructure	0.00	0.00	0.00	0.00
684-01-1625	Adult Education and Literacy Basic Grants - Federal and State	337,845.00	186,201.00	524,046.00	0.00
586-18-1015	Agriculture Education: Incentive	1,701.00	0.00	1,701.00	0.00
586-18-0409	Child and Adult Care Food Program	0.00	92,301.00	92,301.00	0.00
586-18-0868	Early Childhood Block Grant: Preschool for All 3-5	1,521,925.00	0.00	1,521,925.00	0.00
586-18-0520	Early Childhood Block Grant: Prevention Initiative 0-3	387,638.00	0.00	387,638.00	0.00
586-82-1466	Fed - Sp Ed - IDEA - Room and Board	0.00	125,921.00	125,921.00	0.00
586-64-0417	Fed. - Sp. Ed. - I.D.E.A. - Flow Through	0.00	1,453,768.00	1,453,768.00	0.00
586-57-0420	Fed. - Sp. Ed. - Pre-School Flow Through: IDEA Part B - Consolidated Application	0.00	68,734.00	68,734.00	0.00
586-62-2402	Federal Programs - Elementary and Secondary School Emergency Relief Grant	0.00	171,177.00	171,177.00	0.00
586-53-2590	Federal Programs: ARP - IDEA Consolidated	0.00	8,274.00	8,274.00	0.00
586-62-2578	Federal Programs: ARP - LEA American Rescue Plan	0.00	4,051,370.00	4,051,370.00	0.00
586-71-2823	Federal Programs: Emergency Relief - Formula CARES and ARP Programs	0.00	324,996.00	324,996.00	0.00
586-18-2797	Federal Programs: Freedom Schools	0.00	99,327.00	99,327.00	0.00
444-80-3005	Greater Illinois Reimagine Youth Intervention Services	0.00	0.00	0.00	0.00
684-01-1670	Innovative Bridge and Transition Grant - State	0.00	0.00	0.00	0.00
478-00-0251	Medical Assistance Program	0.00	114,815.00	114,815.00	0.00
586-18-0407	National School Lunch Program	0.00	2,060,068.00	2,060,068.00	0.00
586-18-0871	NSLP Equipment Assistance Grant	0.00	45,597.00	45,597.00	0.00
546-00-2378	RESTORE, REINVEST, AND RENEW (R3)	107,650.00	0.00	107,650.00	0.00
586-18-0406	School Breakfast Program	0.00	845,527.00	845,527.00	0.00
586-84-1531	State Program: After School Programs (Districts)	36,552.00	0.00	36,552.00	0.00
586-43-3167	State Programs: Computer Science Equity Grant Program	0.00	0.00	0.00	0.00
586-41-3184	State Programs: Teacher Vacancy Grant Pilot	254,139.00	0.00	254,139.00	0.00

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

	Program				
586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	0.00	1,289,366.00	1,289,366.00	0.00
586-44-0416	Title I - Low Income: Title I Neglected	0.00	36,835.00	36,835.00	0.00
586-44-0415	Title I - Migrant Education: Title I Migrant - Regular Term	0.00	105,738.00	105,738.00	0.00
586-73-1082	Title I - School Improvement and Accountability	0.00	420,349.00	420,349.00	0.00
586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders	0.00	205,098.00	205,098.00	0.00
586-18-0428	Title III Immigrant Education Programs: Lang Inst Prog-Limited End LIPLEP	0.00	165,586.00	165,586.00	0.00
586-46-0423	Title IV - 21st Century Comm Learning Centers: 21st CCLC	0.00	6,312.00	6,312.00	0.00
586-62-1588	Title IVA Student Support and Academic Enrichment	0.00	15,320.00	15,320.00	0.00
586-13-0542	Truants' Alternative/Optional Ed	315,736.00	0.00	315,736.00	0.00
	All other federal expenditures		521,074.00	521,074.00	
	<b>TOTALS</b>	<b>2,963,186.00</b>	<b>12,413,754.00</b>	<b>15,376,940.00</b>	<b>0.00</b>