




# **Urbana School District No. 116**

## **Single Audit**

June 30, 2024



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**URBANA SCHOOL DISTRICT NO. 116**  
**090-010-1160-22**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2024**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL 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 7/1/22-6/30/23 (C)	Year 7/1/23-6/30/24 (D)	Year 7/1/22-6/30/23 (E)	Year 7/1/22-6/30/23 Pass through to Subrecipients	Year 7/1/23-6/30/24 (F)			
U.S. Department of Agriculture									0	
Passed Through Illinois State Board of Education									0	
Food Distribution - ISBE Lanter Commodities	10.555		95,395	59,823	95,395		59,823		155,218	N/A
Food Distribution - DoD Fruits and Vegetables	10.555		48,609	43,347	48,609		43,347		91,956	N/A
									0	
Federal School Lunch Program									0	
Regular	10.555	23-4210-00	1,529,379	414,036	1,529,379		414,036		1,943,415	N/A
		24-4210-00		1,542,862			1,542,862		1,542,862	N/A
Breakfast	10.553	23-4220-00	598,148	151,072	598,148		151,072		749,220	N/A
		24-4220-00		694,455			694,455		694,455	N/A
									0	
Total Child Nutrition Cluster (M)			2,271,531	2,905,595	2,271,531		2,905,595		5,177,126	
									0	
Child and Adult Care Food Program	10.558	23-4226-00	83,759	12,161	83,759		12,161		95,920	N/A
	10.558	24-4226-00		80,140			80,140		80,140	N/A
									0	
Farm to School - Passed through Sola Gratia Farm	10.575	N/A	40,688	30,494	40,688		34,416		75,104	34,416
									0	
NSLP Equipment Assistance Grant	10.579	24-4260-23		45,597			45,597		45,597	45,600
									0	
Total U.S. Department of Agriculture			2,395,978	3,073,987	2,395,978		3,077,909		5,473,887	

• (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 Assistance Listing (AL) number is not available, the auditee should indicate that the AL 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.

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			Year 7/1/22-6/30/23 (C)	Year 7/1/23-6/30/24 (D)	Year 7/1/22-6/30/23 (E)	Year 7/1/22-6/30/23 Pass through to Subrecipients	Year 7/1/23-6/30/24 (F)			
U.S. Department of Labor									0	
Passed Through Champaign Consortium WIA									0	
WIA Youth Activities	17.259	23-4537-00	93,733		140,982				140,982	143,152
	17.259	24-4537-00		120,802			113,402		113,402	113,583
Total U.S. Department of Labor and WIA Cluster			93,733	120,802	140,982		113,402		254,384	
									0	
U.S. Department of Education									0	
Passed Through Illinois College Community Board									0	
Adult Education State Grant Program	84.002ANA	23-4800-00		247,874	247,874				247,874	247,874
		24-4800-00		107,824			186,201		186,201	186,201
EL Civics	84.002	23-4805-00		73,186	73,186				73,186	75,865
		24-4805-00		43,089			74,760		74,760	74,760
Passed Through Illinois State Board of Education									0	
Title I - Low Income	84.010A	23-4300-00	1,325,147	1,061,600	2,340,184		46,563		2,386,747	2,684,704
	84.010A	24-4300-00		954,040			1,242,803		1,242,803	2,422,919
Title I - Low Income - Neglected Priv	84.010A	23-4305-00	9,056	38,298	22,657		24,697		47,354	209,993
	84.010A	24-4305-00		2,336			12,138		12,138	235,248
									0	

• (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).**

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2024**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL 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 7/1/22-6/30/23 (C)	Year 7/1/23-6/30/24 (D)	Year 7/1/22-6/30/23 (E)	Year 7/1/22-6/30/23 Pass through to Subrecipients	Year 7/1/23-6/30/24 (F)			
Passed Through Illinois State Board of Education (continued)									0	
Title I - School Improvement and Accountability	84.010A	23-4331-00	37,243	77,593	104,347		10,489		114,836	169,566
		24-4331-00		186,783			409,860		409,860	877,755
<b>Total Title I</b>			<b>1,371,446</b>	<b>2,320,650</b>	<b>2,467,188</b>		<b>1,746,550</b>	<b>0</b>	<b>4,213,738</b>	
Title I - Migrant Education	84.011A	23-4340-00	42,534	30,181	72,215				72,215	76,138
		24-4340-00		60,411			105,738		105,738	117,782
Title IVA - Student Support & Academic Enrichment	84.424A	23-4400-00		40,470	25,150		15,320		40,470	40,504
									0	
Special Education - Preschool Flow Through	84.173A	23-4600-00	55,176	19,524	74,700				74,700	78,938
		24-4600-00		44,224			68,734		68,734	72,500
Special Education - IDEA Flow Through	84.027A	23-4620-00	876,073	382,216	1,258,289				1,258,289	1,405,201
		24-4620-00		1,016,052			1,453,768		1,453,768	1,457,055
Special Education - IDEA Room and Board	84.027A	23-4625-00	156,773	82,241	156,773		82,241		239,014	N/A
		24-4625-00		43,680			43,680		43,680	N/A
ARPA IDEA Part B Section 619 - COVID	84.173X	22-4998-PS	16,940	5,017	21,957				21,957	21,957
ARPA IDEA Part B Section 611 - COVID	84.027X	22-4998-ID	134,405	79,968	214,373				214,373	222,647
		24-4998-ID		8,274			8,274		8,274	8,274
<b>Total Special Education (IDEA) Cluster (M)</b>			<b>1,239,367</b>	<b>1,672,922</b>	<b>1,726,092</b>		<b>1,656,697</b>		<b>3,382,789</b>	
									0	
Title III - Language Instruction Program	84.365A	23-4909-00	48,425	58,198	102,593		4,030		106,623	147,685
		24-4909-00		57,998			98,834		98,834	131,462
Title III - Immigration Education Program	84.365A	23-4905-00		17,931	17,931				17,931	79,912
		24-4905-00		33,872			62,722		62,722	74,300

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			Year	Year	Year	Year	Year	Year			
			7/1/22-6/30/23 (C)	7/1/23-6/30/24 (D)	7/1/22-6/30/23 (E)	7/1/22-6/30/23 Pass through to Subrecipients	7/1/23-6/30/24 (F)	7/1/23-6/30/24 Pass through to Subrecipients			
Passed through Illinois State Board of Education (continued)									0		
Title II - Teacher Quality	84.367A	23-4932-00	116,787	45,595	162,382				162,382	336,565	
	84.367A	24-4932-00		118,519				205,098	205,098	391,803	
Title IV - 21st Century Comm Learning Centers	84.287C	23-4421-00	156,153	187,701	337,542			6,312	343,854	360,000	
Elementary and Secondary Education Relief Fund (M)	84.425D	COVID 19 21-4998-E2	1,157,433						0	6,262,920	
	84.425D	COVID 19 23-4998-E2	2,208,226	719,767	2,756,816			171,177	2,927,993	2,927,993	
	84.425D	COVID 19 23-4998-HT	234,867	24,199	259,066				259,066	259,066	
	84.425C	COVID 19 21-4998-DG	7,243						0	266,112	
	84.425C	COVID 19 22-4998-JK	13,828	13,015	14,428				14,428	27,750	
	84.425C	COVID 19 23-4998-DG	45,375		45,375				45,375	45,375	
	84.425U	COVID 19 22-4998-E3	5,388,137	664,215	5,053,239				5,053,239	14,469,686	
	84.425U	COVID 19 24-4998-E3		1,228,401				4,051,370	4,051,370	6,295,003	
	84.425U	COVID 19 23-4998-EB		19,346	9,424			16,425	25,849	107,211	
	84.425U	COVID 19 24-4998-15/25		194,976				324,996	324,996	360,000	
	84.425W	COVID 19 22-4998-HL	82,322	100	82,422				82,422	83,043	
	84.425	COVID 19 22-4998-FS	68,644	106,191	174,835				174,835	350,000	
	84.425	COVID 19 24-4998-FS		67,948				99,327	99,327	175,165	
Total U.S. Department of Education			12,180,787	7,682,606	13,306,698			8,564,596	21,871,294		
U.S. Department of Health and Human Services									0		
Passed-through Illinois Department of Healthcare and Family Services									0		
Medicaid Cluster/Administrative Outreach	93.778	23-4900-00	212,500		212,500				212,500	N/A	
	93.778	24-4900-00		114,815				114,815	114,815	N/A	
Total Department of Health and Human Services			212,500	114,815	212,500			114,815	327,315		
									0		

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			Year 7/1/22-6/30/23 (C)	Year 7/1/23-6/30/24 (D)	Year 7/1/22-6/30/23 (E)	Year 7/1/22-6/30/23 Pass through to Subrecipients	Year 7/1/23-6/30/24 (F)			
Federal Emergency Management									0	
Passed-through Illinois Emergency Management									0	
Public Assistance Program - COVID	97.036	146688	165,757		134,490				134,490	N/A
									0	
US Department of the Treasury									0	
Passed-through City of Urbana									0	
ARPA - Coronavirus State and Local Fiscal Recovery Funds (M)	21.027	N/A - COVID 19		621,976	546,136		146,079		692,215	1,106,807
Passed-through Illinois Department of Human Services										
ARPA - Coronavirus State and Local Fiscal Recovery Funds (M)	21.027	FCSCX07036-COVID		80,636			135,992		135,992	189,165
									0	
Total Federal Awards			15,048,755	12,166,795	17,057,844		12,413,754		29,471,598	
									0	
									0	
									0	
									0	
									0	
									0	
									0	

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**\*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.

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**URBANA SCHOOL DISTRICT NO. 116****090-010-1160-22****NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)****Year Ending June 30, 2024****Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Urbana School District No. 116 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Indirect Facilities & Administration costs<sup>6</sup>**

Auditee elected to use 10% de minimis cost rate? \_\_\_\_\_ YES \_\_\_\_\_ **X** NO

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, [Entity #XYZ] provided federal awards to subrecipients as follows:

<b>Program Title/Subrecipient Name</b>	<b>Federal AL Number</b>	<b>Amount Provided to Subrecipient</b>
None		

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by **Urbana School District No. 116** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	<u>\$59,823</u>	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	<u>\$43,347</u>	
		<b>Total Non-Cash</b>
		<b>\$103,170</b>

**Note 5: Other Information**

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	<u>No</u>
Auto	<u>No</u>
General Liability	<u>No</u>
Workers Compensation	<u>No</u>
Loans/Loan Guarantees Outstanding at June 30:	<u>No</u>
District had Federal grants requiring matching expenditures	<u>No</u>
	(Yes/No)

\*\* The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

<sup>5</sup> This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

<sup>6</sup> The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)



## **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 Auditor's 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 (*Government Auditing Standards*), the combined financial statements of Urbana School District No. 116 (District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, and have issued our report thereon dated November 14, 2024, which expressed an adverse opinion because of a departure from accounting principles generally accepted in the United States of America.

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 \_\_, 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.

### **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 District'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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Forvis Mazars, LLP**

Decatur, Illinois  
November 14, 2024

## **Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

### **Independent Auditor's Report**

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

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

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

We have audited Urbana School District No. 116's (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 the District's major federal programs for the year ended June 30, 2024. 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 each of its major federal programs for the year ended June 30, 2024.

#### ***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 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 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 "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.

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 regulatory basis financial statements of Urbana School District No. 116, as of and for the year ended June 30, 2024, and have issued our report thereon dated November 14, 2024, which contained an unmodified opinion on the regulatory basis and an adverse opinion because the financial statements were not prepared in accordance with generally accepted accounting principles. Our audit was conducted for the purpose of forming opinions on the regulatory basis financial statements as a whole. 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 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 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 regulatory basis financial statements as a whole.

**Forvis Mazars, LLP**

Decatur, Illinois  
November 14, 2024

**URBANA SCHOOL DISTRICT NO. 116**  
**090-010-1160-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2024**

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

**FINANCIAL STATEMENTS**

Unmodified (Regulatory)

Type of auditor's report issued:

Adverse (GAAP)

(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>**

AL NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
10.555,10.553	Child Nutrition Cluster	2,905,595
84.173A, 84.027A, 84.173X, 84.027X	IDEA Special Education	1,656,697
84.425	Education Stabilization Funding	4,663,295
21.027	ARPA - Coronavirus State and Local Fiscal Recovery Funds	282,071
	<b>Total Amount Tested as Major</b>	<b>\$9,507,658</b>

**Total Federal Expenditures for 7/1/2023 - 6/30/2024**

\$12,413,754

% tested as Major

76.59%

Dollar threshold used to distinguish between Type A and Type B programs:

\_\_\_\_\_ \$750,000.00 \_\_\_\_\_

Auditee qualified as low-risk auditee?

\_\_\_\_\_ YES      X   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 AL 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.

**URBANA SCHOOL DISTRICT NO. 116**  
**090-010-1160-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2024**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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1. FINDING NUMBER:<sup>11</sup>                      **2024 - NONE**                      2. THIS FINDING IS:                       New                       Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

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3. Criteria or specific requirement

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4. Condition

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5. Context<sup>12</sup>

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6. Effect

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7. Cause

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8. Recommendation

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9. Management's response<sup>13</sup>

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<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2021** would be assigned a reference number of **2021-001, 2021-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.)

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars

<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.

URBANA SCHOOL DISTRICT NO. 116  
090-010-1160-22  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2024

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup>                      2024 - NONE                      2. THIS FINDING IS:                       New                       Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

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

4. Project No.: \_\_\_\_\_                      5. AL 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>

<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



**URBANA SCHOOL DISTRICT NO. 116**  
**090-010-1160-22**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2024**

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
None		

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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.