



Urbana School District No. 116

Urbana, Illinois

Champaign County Mental Health Board Grant

June 30, 2025



Urbana School District No. 116
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June 30, 2025

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Independent Auditor's Report on Champaign County Mental Health Board Grant

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, 2025 and have issued our report thereon dated October 23, 2025. 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 Champaign County Mental Health Board Grant schedules 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
October 23, 2025**

Urbana School District No. 116
Schedule of Operating Income and Operating Expenses
Champaign County Mental Health Board
CU Early
For the Year Ended June 30, 2025

	Total CCMHB	Other Revenues and Expenses Related to the Program	Total Program
Revenue			
13. In-Kind Contributions	\$ -	\$ 19,950	\$ 19,950
7. Grants - CCMHB	80,723	-	80,723
7.01 Grants - Illinois State Board of Education	-	398,606	398,606
	<u>\$ 80,723</u>	<u>\$ 418,556</u>	<u>\$ 499,279</u>
Expenses			
1. Salaries / Wages	\$ 61,122	\$ 299,996	\$ 361,118
2. Payroll Taxes	5,342	27,030	32,372
3. Benefits	15,029	55,715	70,744
4. Professional Fees / Consultants	-	4,850	4,850
6. Consumables	-	22,493	22,493
7. General Operating	-	2,843	2,843
8. Occupancy	-	-	-
9. Conferences / Staff Development	-	325	325
10. Local Transportation	-	5,317	5,317
12. Equipment Purchases	-	-	-
14. Membership Dues	-	-	-
16. Fund Raising Activities	-	-	-
18. Miscellaneous	-	-	-
	<u>\$ 81,493</u>	<u>\$ 418,569</u>	<u>\$ 500,062</u>
Expenses Over Revenues	<u>\$ 770</u>	<u>\$ 13</u>	<u>\$ 783</u>

CCMHB/CCDDB Financial Accountability Checklist

Agencies are responsible for completion and inclusion of the checklist by the Certified Public Accountant hired to prepare the audit, review, or compilation. The checklist is to be attached to the Schedule of Operating Expenses.

- a. Agency Board-approved financial procedures in place that include separation of duties for preparation of payment authorization, approval of authorization, and check signatories.
- b. Agency Board review of financial statements at Agency Board meetings. Source Document: Agency Board meeting minutes dated 11/19/24
- c. Agency Board Minutes with motion approving CCMHB/CCDDB grant applications for current year. Minutes Dated 5/06/25
- d. Agency Board minutes with motion approving the budget for Fiscal Year under review. Minutes Dated 9/17/24
- e. Verification the agency has fulfilled its response to any findings or issues cited in the most recent Auditor's issuing of a Management Letter, if applicable.
- f. Demonstration of tracking of staff time (e.g. time sheets).
- g. Proof of payroll tax payments for one quarter. Payment Dates 1/9/25
- h. Waived Form 941 or IL-941 or UC3. Comparison of payroll tax amounts and alignment to period. Dated 1/9/25
- i. Waived W-2s and W-3. Compare to the gross on 941. Dated _____
- j. Verify proof of 501-C-3 status (IRS Letter), if applicable.
- k. IRS 990 Form or AG990-IL. Confirmation that 501-C-3 status is maintained. Dated _____
- l. IRS 990 Form or AG990-IL for associated foundation, if applicable. Dated _____
- m. Secretary of State Annual Report. Dated _____
- n. Accrual accounting method is in use.