

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2025



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAcconnect.com

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2025**

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION	1
CONSOLIDATED YEAR-END FINANCIAL REPORT	2



INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

Board of Education
McLean County Unit School District No. 5
Normal, Illinois

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McLean County Unit School District No. 5 (the District), as of and for the year ended June 30, 2025, and have issued our report thereon dated December 19, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements.

The accompanying consolidated year-end financial report is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole, on the basis of accounting described in Note 1 to the basic financial statements.

This report is intended solely for the information and use of the Board of Education, the state of Illinois, and management, and is not intended to be, and should not be, used by anyone other than those specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Peoria, Illinois
December 19, 2025

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
CONSOLIDATED YEAR-END FINANCIAL REPORT
YEAR ENDED JUNE 30, 2025**

CSFA Number	Program Name	State Expenditures	Federal Expenditures	Other Expenditures	Total
478-00-0251	Medical Assistance Program	\$ -	\$ 253,954	\$ -	\$ 253,954
586-00-1581	Agricultural Education - Three Circles Grant	27,024	-	-	27,024
586-18-0406	School Breakfast Program	-	696,011	-	696,011
586-18-0407	National School Lunch Program	-	2,740,476	-	2,740,476
586-18-0410	Summer Food Service Program	-	96,060	-	96,060
586-18-0413	Fresh Fruit and Vegetables Program	-	100,385	-	100,385
586-18-0428	Title III - Immigrant Education Programs: Lang Inst Prog - Limited End LIPLEP	-	86,113	-	86,113
586-18-0868	Early Childhood Block Grant: Preschool for All Children Ages 3 to 5 year	1,335,195	-	-	1,335,195
586-18-1015	Agricultural Education - Incentive Funding Grants	7,266	-	-	7,266
586-18-2330	Noncash Commodity Value	-	335,654	-	335,654
586-18-2610	Federal Programs: ARP - McKinney-Vento Homeless Grant	-	980	-	980
586-44-0416	Title I - Low Income - Neglected/Delinquent	-	62,669	-	62,669
586-73-1082	Title I - School Improvement and Accountability	-	560,238	-	560,238
586-44-2222	Early Childhood Block Grant - Early Childhood - Preschool for All Expansion State	788,147	-	-	788,147
586-57-0420	Special Education - Pre-School Flow Through - IDEA Part B	-	65,772	-	65,772
586-62-0414	Title I - Low Income	-	2,619,873	-	2,619,873
586-62-0430	Title II - Teacher Quality	-	474,388	-	474,388
586-62-1588	Title IVA - Student Support and Academic Enrichment	-	218,975	-	218,975
586-62-2578	Federal Programs - ARP - LEA - American Rescue Plan	-	2,364,257	-	2,364,257
586-64-0417	Special Education - IDEA Flow Through	-	3,854,535	-	3,854,535
586-82-1466	Special Education - IDEA Room & Board	-	471,630	-	471,630
586-18-0428	Title III - Immigrant Education Program (IEP)	-	51,905	-	51,905
586-18-2797	Freedom Schools - ARP - CURE	-	75,498	-	75,498
586-84-1531	State Programs: After School Programs	859	-	-	859
	Other Grant Programs and Activities	232,779	95,556	-	328,335
	Total	<u>\$ 2,391,270</u>	<u>\$ 15,224,929</u>	<u>\$ -</u>	<u>\$ 17,616,199</u>

Note: Expenditures are presented in accordance with the Grant Accountability and Transparency Act (30 ILCS 708).



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAGlobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.