

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2025



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**INDEPENDENT AUDITORS' 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***

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

We have audited, in accordance with the 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 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 the related notes to the financial statements, which collectively comprise McLean County Unit School District No. 5's basic financial statements, and have issued our report thereon dated December 19, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered McLean County Unit School District No. 5'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 McLean County Unit School District No. 5's internal control. Accordingly, we do not express an opinion on the effectiveness of McLean County Unit School District No. 5'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.

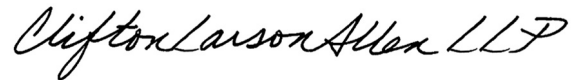
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not 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 McLean County Unit School District No. 5'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.



CliftonLarsonAllen LLP

Peoria, Illinois
December 19, 2025



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER
COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited McLean County Unit School District No. 5's 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 each of McLean County Unit School District No. 5's major federal programs for the year ended June 30, 2025. McLean County Unit School District No. 5's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, McLean County Unit School District No. 5 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, 2025.

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; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of McLean County Unit School District No. 5 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 McLean County Unit School District No. 5'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 McLean County Unit School District No. 5's federal programs.

Auditors' 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 McLean County Unit School District No. 5'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 McLean County Unit School District No. 5'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 McLean County Unit School District No. 5'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 McLean County Unit School District No. 5'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 McLean County Unit School District No. 5'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.

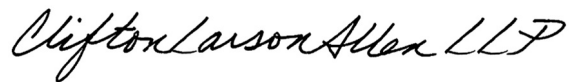
Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant 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 the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise McLean County Unit School District No. 5's basic financial statements. We have issued our report thereon, dated December 19, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 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 schedule of expenditures of federal awards 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.



CliftonLarsonAllen LLP

Peoria, Illinois
December 19, 2025

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through Illinois State Board of Education:				
Child Nutrition Cluster:				
Noncash USDA Foods	Not available	10.555	\$ 335,654	\$ -
Department of Defense Fruits & Vegetables (Noncash)	Not available	10.555	100,385	-
National School Lunch Program	24-4210-00	10.555	533,683	-
National School Lunch Program	25-4210-00	10.555	2,206,793	-
Total National School Lunch Program, including Noncash			<u>3,176,515</u>	-
School Breakfast Program	24-4220-00	10.553	127,829	-
School Breakfast Program	25-4220-00	10.553	568,182	-
Total School Breakfast Program			<u>696,011</u>	-
Summer Food Service Program	24-4225-00	10.559	96,060	-
Total Child Nutrition Cluster			<u>3,968,586</u>	-
Total Passed Through Illinois State Board of Education			<u>3,968,586</u>	-
Total U.S. Department of Agriculture			3,968,586	-
U.S. DEPARTMENT OF EDUCATION				
Passed Through Illinois State Board of Education:				
Special Education Cluster:				
IDEA Room and Board	24-4625-00	84.027	244,803	-
IDEA Room and Board	25-4625-00	84.027	226,827	-
IDEA Flow Through	24-4620-00	84.027	319,972	-
IDEA Flow Through	25-4620-00	84.027	3,534,563	-
Total IDEA 84.027			<u>4,326,165</u>	-
IDEA Part B Pre-School Flow Through	24-4600-00	84.173	4,276	-
IDEA Part B Pre-School Flow Through	25-4600-00	84.173	61,496	-
Total IDEA Part B Pre-School Flow Through			<u>65,772</u>	-
Total Special Education Cluster			4,391,937	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF EDUCATION (CONTINUED)				
Passed Through Illinois State Board of Education (Continued):				
Title I - Low Income	24-4300-00	84.010	\$ 788,560	\$ -
Title I - Low Income	25-4300-00	84.010	1,831,313	-
Title I - Low Income Delinquent Private	24-4306-00	84.010	27,225	-
Title I - Low Income Delinquent Private	25-4306-00	84.010	35,444	-
Title I - School Improvement & Accountability	24-4331-00	84.010	219,496	-
Title I - School Improvement & Accountability	25-4331-00	84.010	340,742	-
Total Title I			3,242,780	-
Title II - Teacher Quality	24-4932-00	84.367	40,251	-
Title II - Teacher Quality	25-4932-00	84.367	434,137	-
Total Title II - Teacher Quality			474,388	-
Title III - Lang Inst Prog-Limited Eng LIPLEP	24-4909-00	84.365	19,008	-
Title III - Lang Inst Prog-Limited Eng LIPLEP	25-4909-00	84.365	67,105	-
Total Title III - Lang Inst Prog-Limited Eng LIPLEP			86,113	-
Title III - Immigrant Education Program (IEP)	24-4905-00	84.365A	5,352	-
Title III - Immigrant Education Program (IEP)	25-4905-00	84.365A	46,553	-
Total Title III - Immigrant Education Program (IEP)			51,905	-
Title IVA - Student Support & Academic Enrich	24-4400-00	84.424A	41,032	-
Title IVA - Student Support & Academic Enrich	25-4400-00	84.424A	177,943	-
Total Title IVA - Student Support & Academic Enrich			218,975	-
Education Stabilization Fund:				
COVID-19 - Elementary and Secondary School Emergency Relief Grant (ESSER III)	24-4998-E3	84.425U	2,364,155	-
COVID-19 - Elementary and Secondary School Emergency Relief Grant (ESSER III)	25-4998-EB	84.425U	102	-
Total COVID-19 - Elementary and Secondary School Emergency Relief Grant			2,364,257	-
COVID-19 - Freedom Schools Grant	24-4998-FS	84.425	75,498	-
COVID-19 - ARP Homeless Grant	24-4998-HL	84.425W	980	-
Total Education Stabilization Fund			2,440,735	-
Total Passed Through Illinois State Board of Education			10,906,833	-
Passed Through Illinois Department of Human Services:				
Secondary Transition Experience Program	46CCF00040	84.126	95,556	-
Total U.S. Department of Education			11,002,389	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through Illinois Department of Healthcare and Family Services:				
Medicaid Administrative Outreach (Medicaid Cluster)	2025	93.778	\$ 253,954	\$ -
Total Expenditures of Federal Awards			<u>\$ 15,224,929</u>	<u>\$ -</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of McLean County Unit School District No. 5 (the District) under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to, and does not, present the financial position or changes in financial position of the District.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 NONMONETARY ASSISTANCE

Nonmonetary assistance is reported in the Schedule at the fair value of the nonmonetary assistance received and disbursed. The District received nonmonetary assistance under assistance listing number 10.555 as noted in the accompanying schedule of expenditures of federal awards.

NOTE 4 INDIRECT COST RATE

The District has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness identified? _____ yes x no
 - Significant deficiency identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness identified? _____ yes x no
 - Significant deficiency identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.425, 84.425U, 84.425W	COVID-19 – Education Stabilization Fund
84.010	Title I
84.027, 84.173	Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? _____ yes x no

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



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