

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5**  
**SUPPLEMENTARY INFORMATION**  
**YEAR ENDED JUNE 30, 2023**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAcconnect.com](https://CLAcconnect.com)

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2023**

<b>INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION</b>	<b>1</b>
<b>CONSOLIDATED YEAR-END FINANCIAL REPORT</b>	<b>2</b>



## 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 as of and for the year ended June 30, 2023, and have issued our report thereon dated November 30, 2023, which contained unmodified opinions on those modified cash basis financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise McLean County Unit School District No. 5's basic financial statements. The consolidated year-end financial report (accompanying supplementary information) 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, 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**

Champaign, Illinois  
November 30, 2023

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5  
CONSOLIDATED YEAR-END FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2023**

CSFA Number	Program Name	State Expenditures	Federal Expenditures	Other Expenditures	Total
478-00-0251	Medical Assistance Program	\$ -	\$ 228,695	\$ -	\$ 228,695
586-00-1581	Agricultural Education - Three Circles Grant	21,592	-	-	21,592
586-18-0406	School Breakfast Program	-	597,320	-	597,320
586-18-0407	National School Lunch Program	-	3,031,690	-	3,031,690
586-18-0410	Summer Food Service Program	-	17,995	-	17,995
586-18-0413	Fresh Fruit and Vegetables Program	-	94,656	-	94,656
586-18-0428	Title III Immigrant Education Programs: Lang Inst Prog - Limited End LIPLEP	-	87,074	-	87,074
586-18-0868	Early Childhood Block Grant: Preschool for All Children Ages 3 to 5 year	1,010,725	-	-	1,010,725
586-18-1015	Agricultural Education - Incentive Funding Grants	13,887	-	-	13,887
586-18-2330	Noncash Commodity Value	-	272,288	-	272,288
586-44-0416	Title I - Low Income - Neglected/Delinquent	-	30,371	-	30,371
586-73-1082	Title I - School Improvement and Accountability	-	35,715	-	35,715
586-44-2222	Early Childhood Block Grant - Early Childhood - Preschool for All Expansion State	740,428	-	-	740,428
586-57-0420	Special Education - Pre-School Flow Through - IDEA Part B	-	49,715	-	49,715
586-62-0414	Title I - Low Income	-	1,590,012	-	1,590,012
586-62-0430	Title II - Teacher Quality	-	448,413	-	448,413
586-62-1588	Title IVA Student Support and Academic Enrichment	-	104,447	-	104,447
586-62-2402	Federal Programs - Elementary and Secondary School Emergency Relief Grant	-	392,018	-	392,018
586-62-2578	Federal Programs - ARP - LEA - American Rescue Plan	-	5,697,998	-	5,697,998
586-64-0417	Special Education - IDEA Flow Through	-	2,602,291	-	2,602,291
586-71-2823	Federal Programs - Emergency Relief - Formula CARES and ARP Programs	-	22,507	-	22,507
586-82-1466	Special Education - IDEA Room & Board	-	216,613	-	216,613
586-18-0428	Title III - Immigrant Education Program (IEP)	-	9,000	-	9,000
586-18-2797	Freedom Schools - ARP - CURE	-	41,968	-	41,968
586-53-2590	Special Education - ARP - IDEA Flow Through	-	492,772	-	492,772
586-62-2578	ARP - LEA and COOP American Rescue Plan (ESSER III)	-	4,558	-	4,558
	Other Grant Programs and Activities	-	113,893	-	113,893
	All Other Costs Not Allocated	-	-	180,943,662	180,943,662
	Total	<u>\$ 1,786,632</u>	<u>\$ 16,182,009</u>	<u>\$ 180,943,662</u>	<u>\$ 198,912,303</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](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.