

**ILLINOIS STUDENT ASSISTANCE COMMISSION**  
**BALANCE SHEET (UNAUDITED)**  
**FY 2026**  
**AS OF 2/28/2026**

	STUDENT LOAN OPERATING FUND	ILLINOIS DESIGNATED ACCOUNT PURCHASE PROGRAM	COLLEGE ILLINOIS! PREPAID TUITION FUND
<b>ASSETS</b>			
CASH AND CASH EQUIVALENTS UNRESTRICTED	73,524,157	1,696,192	5,868,422
CASH AND CASH EQUIVALENTS RESTRICTED	-	2,724,506	-
INVESTMENTS	11,700,000	23,116,292	375,687,363
INTEREST RECEIVABLE	202,879		15,628
STUDENT LOAN RECEIVABLE (NET OF LOAN LOSS RESERVE OF \$95.5M)	-	85,323,636	-
CONTRACTS RECEIVABLE (NET)	-	-	2,632,454
DUE FROM DEPARTMENT OF EDUCATION	-	139,996	-
DEFERRED OUTFLOW - PENSION & OPEB	1,033,861	348,581	-
DUE FROM OTHER ISAC FUNDS	1,944,361	-	-
DUE FROM OTHER STATE FUNDS	49,700	-	-
FIXED ASSETS NET OF DEPRECIATION	2,737,594	-	-
<b>TOTAL ASSETS</b>	<b>\$ 91,192,553</b>	<b>113,349,203</b>	<b>384,203,867</b>
<b>LIABILITIES</b>			
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	711,147	150,522	1,302,606
LEASE LIABILITY	613,820	-	-
BONDS PAYABLE (NET) ***	-	7,313,932	-
UNAMORTIZED GAIN ON NEW FINANCING	-	2,021,255	-
ACCRUED INTEREST PAYABLE	-	51,904	-
INVESTMENTS DUE TO TREASURER'S OFFICE	11,700,000	-	-
DUE TO OTHER ISAC FUNDS	-	1,888,861	55,500
DEFERRED INFLOW - PENSION & OPEB	18,633,443	1,225,814	-
NET LIABILITY - PENSION & OPEB	5,315,351	1,874,026	-
TUITION PAYABLE	-	-	325,296,187
<b>TOTAL LIABILITIES</b>	<b>\$ 36,973,761</b>	<b>14,526,313</b>	<b>326,654,294</b>
<b>FUND BALANCES</b>			
ALLOCATION OF STATE LIABILITY - PENSION & OPEB	(22,914,933)	(2,751,259)	-
RESTRICTED	-	50,543,769	57,549,573
UNRESTRICTED	77,133,725	51,030,379	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 54,218,792</b>	<b>98,822,889</b>	<b>57,549,573</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 91,192,553</b>	<b>113,349,203</b>	<b>384,203,867</b>

\*\* Note: Numbers are tentative and subject to year-end and auditor adjustments.

**ILLINOIS STUDENT ASSISTANCE COMMISSION  
INCOME STATEMENT (UNAUDITED)  
GENERAL REVENUE FUND and EDUCATION ASSISTANCE FUND ADMINISTRATION  
FY 2026  
EIGHT MONTHS ENDED 2/28/2026**

DESCRIPTION	CURRENT YEAR	PRIOR YEAR	CY vs PY VARIANCE	BUDGET	CY vs BUDGET VARIANCE
<b>APPROPRIATION</b>					
2% of MAP	14,431,300	14,231,300	200,000	14,431,300	0.0%
OUTREACH ADMINISTRATION	7,840,000			7,840,000	
<b>LESS: RESERVE FOR OUTREACH ADMIN <sup>2</sup></b>	<b>(310,000)</b>			<b>(310,000)</b>	
TOTAL OUTREACH ADMINISTRATION	7,530,000	7,840,000	(310,000)	7,530,000	0.0%
AGENCY OPERATIONS	8,440,000			8,440,000	
<b>LESS: RESERVE FOR AGENCY OPERATIONS <sup>2</sup></b>	<b>(340,000)</b>			<b>(340,000)</b>	
TOTAL AGENCY OPERATIONS	8,100,000	7,840,000	260,000	8,100,000	0.0%
<b>TOTAL ANNUAL APPROPRIATION</b>	<b>30,061,300</b>	<b>29,911,300</b>	<b>150,000</b>	<b>30,061,300</b>	<b>0.0%</b>
<b>YTD APPROPRIATION - PROJECTED</b>	<b>20,040,867</b>	<b>19,940,867</b>	<b>100,000</b>	<b>20,040,867</b>	<b>0.0%</b>
<b>EXPENDITURES</b>					
PERSONAL SERVICES & FRINGE BENEFITS	12,438,974	12,093,890	345,085	14,847,987	-16.2%
CONTRACTUAL SERVICES	1,777,337	1,831,309	(53,972)	2,948,680	-39.7%
RENTAL & MGMT OF REAL PROP	21,477	533,643	(512,165)	66,667	-67.8%
EQUIPMENT & TELECOM	246,059	18,000	228,059	400,667	-38.6%
OTHER ADMIN EXPENSES	65,098	65	65,034	119,333	-45.4%
<b>TOTAL YTD EXPENDITURES, BEFORE ADDITIONAL MAP CLAIMS</b>	<b>14,548,945</b>	<b>14,476,905</b>	<b>72,040</b>	<b>18,383,333</b>	<b>-20.9%</b>
Amount available to pay additional MAP claims <sup>1</sup>	<b>2,486,300</b>	<b>6,566,500</b>	<b>323,122</b>	<b>1,657,533</b>	
<b>TOTAL YTD EXPENDITURES</b>	<b>17,035,245</b>	<b>21,043,405</b>	<b>395,162</b>	<b>20,040,867</b>	
<b>REMAINING / UNUSED APPROPRIATION BALANCE</b>	<b>13,026,055</b>	<b>8,867,895</b>	<b>(295,162)</b>	<b>-</b>	<b>0.0%</b>

Note: Numbers are tentative and subject to year-end and auditor adjustments.

Note 1: For FY2026 \$2,486,300 is budgeted for additional MAP claims. FY2025 \$6,566,500 was paid in additional MAP claims.

Note 2: Pursuant to the Governor's Executive Order 2025-05 issued in September 2025, and the subsequent memorandum received from GOMB in January 2026, ISAC reserved \$340,000 in the Agency Operations appropriation and \$310,000 in the Outreach Administration appropriation, resulting in total reserve of \$650,000 for FY2026.

**ILLINOIS STUDENT ASSISTANCE COMMISSION  
INCOME STATEMENT (UNAUDITED)  
STUDENT LOAN OPERATING FUND  
FY 2026  
EIGHT MONTHS ENDED 2/28/2026**

DESCRIPTION	YEAR TO DATE				
	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL	CY vs PY VARIANCE	BUDGET	CY vs BUDGET VARIANCE
<b>REVENUES</b>					
INTEREST & OTHER INVEST INCOME	1,884,268	2,155,087	(270,819)	1,666,667	13.1%
EARLY CHILDHOOD EDUCATION - PRIOR YEAR REFUNDS	7,590	2,899,619	(2,892,029)	333,333	-97.7%
MISCELLANEOUS INCOME	244,781	718,271	(473,489)	101,933	140.1%
RENTAL INCOME	397,604	413,115	(15,511)	400,000	-0.6%
<b>TOTAL REVENUES</b>	<b>2,534,243</b>	<b>6,186,092</b>	<b>(3,651,849)</b>	<b>2,501,933</b>	<b>1.3%</b>
<b>EXPENDITURES</b>					
PERSONAL SERVICES & FRINGE BENEFITS	271,707	104,579	167,127	333,333	-18.5%
CONTRACTUAL SERVICES	886,143	965,016	(78,873)	619,065	43.1%
RENTAL & MGMT OF REAL PROP	682,106	474,927	207,179	966,667	-29.4%
EQUIPMENT & TELECOM	12,854	207,625	(194,771)	12,869	-0.1%
TRAVEL	66,329	77,725	(11,396)	150,000	-55.8%
OTHER ADMIN EXPENSES & DEPRECIATION	324,350	329,177	(4,827)	-	0.0%
ISACORPS TRAVEL	71,425	24,228	47,197	86,667	-17.6%
EARLY CHILDHOOD EDUCATION- PY REFUNDS REPAID TO IDHS	7,590	2,899,619	(2,892,029)	333,333	-97.7%
<b>TOTAL EXPENDITURES</b>	<b>2,322,504</b>	<b>5,082,897</b>	<b>(2,760,392)</b>	<b>2,501,933</b>	<b>-7.2%</b>
<b>OPERATING INCOME</b>	<b>211,739</b>	<b>1,103,196</b>	<b>(891,456)</b>	<b>-</b>	<b>0.0%</b>
BEGINNING FUND BALANCE BEFORE LIABILITY - PENSION & OPEB	76,921,985	74,997,884			
ALLOCATION OF STATE LIABILITY - PENSION & OPEB	(22,914,933)	(32,856,580)			
<b>ADJUSTED BEGINNING FUND BALANCE</b>	<b>54,007,053</b>	<b>42,141,305</b>			
ENDING FUND BALANCE BEFORE LIABILITY - PENSION & OPEB	77,133,725	76,101,080			
ALLOCATION OF STATE LIABILITY - PENSION & OPEB	(22,914,933)	(32,856,580)			
<b>ADJUSTED ENDING FUND BALANCE</b>	<b>54,218,792</b>	<b>43,244,500</b>			

\* Note: Numbers are tentative and subject to year-end and auditor adjustments.

**ILLINOIS STUDENT ASSISTANCE COMMISSION  
 COMBINED EXPENSES  
 GENERAL REVENUE FUND and STUDENT LOAN OPERATING FUND  
 FY 2026  
 EIGHT MONTHS ENDED 2/28/2026**

	<b>TOTAL CURRENT YEAR</b>	<b>TOTAL PRIOR YEAR</b>	<b>CY vs PY VARIANCE</b>	<b>CY vs PY %</b>
PERSONAL SERVICES & FRINGE BENEFITS	12,710,681	12,198,469	512,212	4%
CONTRACTUAL SERVICES	2,663,480	2,796,324	(132,845)	-5%
RENTAL & MGMT OF REAL PROP	703,584	1,008,570	(304,986)	-30%
EQUIPMENT & TELECOM	258,913	225,625	33,288	15%
TRAVEL, INCLUDING ISACORPS	137,754	101,953	35,801	35%
OTHER ADMIN EXPENSES & DEPRECIATION	389,448	329,242	60,206	18%
	<b>16,863,859</b>	<b>16,660,183</b>	<b>203,676</b>	

**ILLINOIS STUDENT ASSISTANCE COMMISSION  
INCOME STATEMENT (UNAUDITED)  
ILLINOIS DESIGNATED ACCOUNT PURCHASE PROGRAM  
FY 2026  
EIGHT MONTHS ENDED 2/28/2026**

DESCRIPTION	YEAR TO DATE				
	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL	CY vs PY VARIANCE	BUDGET	CY vs BUDGET VARIANCE
<b>IDAPP ADMINISTRATION</b>					
<b>OPERATING REVENUE</b>					
IDAPP SERVICING FEE RECEIVED FROM TRUSTS	100,806	480,001	(379,195)	153,333	-34.3%
STUDENT LOAN INTEREST INCOME	4,067,579	4,722,477	(654,899)	257,333	1480.7%
<b>TOTAL OPERATING REVENUE</b>	<b>4,168,385</b>	<b>5,202,479</b>	<b>(1,034,094)</b>	<b>410,667</b>	<b>915.0%</b>
<b>OPERATING EXPENSES</b>					
SALARIES AND EMPLOYEE BENEFITS	294,523	276,703	17,820	320,853	-8.2%
EXTERNAL LOAN SERVICING	132,958	162,487	(29,529)	153,333	-13.3%
INTEREST EXPENSE	-	875,382	(875,382)	-	-
OTHER CONTRACTUAL SERVICES	86,494	220,117	(133,623)	64,667	33.8%
OTHER	5,872	24,799	(18,927)	13,813	-57.5%
<b>TOTAL OPERATING EXPENSES</b>	<b>519,848</b>	<b>1,559,489</b>	<b>(1,039,641)</b>	<b>552,667</b>	<b>-5.9%</b>
<b>GROSS OPERATING PROFIT</b>	<b>3,648,537</b>	<b>3,642,990</b>	<b>5,548</b>		<b>0.0%</b>
INVESTMENT INCOME	(483,860)	(680,820)	196,960	-	0.0%
PROVISION FOR LOAN LOSS	3,106,736	4,412,640	(1,305,904)	-	0.0%
CONSOLIDATION REBATE FEE	72,043	81,594	(9,551)	73,333	-1.8%
FIB/SAP/EXCESS INTEREST	(191,460)	(330,508)	139,048	(215,333)	-11.1%
<b>NET ADMINISTRATION OPERATING PROFIT</b>	<b>1,145,079</b>	<b>160,083</b>	<b>984,995</b>	<b>-</b>	<b>0.0%</b>
<b>TRUST OPERATIONS</b>					
<b>OPERATING REVENUE</b>					
STUDENT LOAN INTEREST INCOME	1,788,732	1,991,269	(202,537)	-	0.0%
INVESTMENT INCOME	75,649	172,902	(97,253)	-	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>1,864,381</b>	<b>2,164,171</b>	<b>(299,790)</b>	<b>-</b>	<b>0.0%</b>
<b>OPERATING EXPENSES</b>					
INTEREST EXPENSE	670,382	1,214,805	(544,423)	-	0.0%
GAIN ON EXTINGUISHMENT OF DEBT - NET	(2,695,007)	(2,695,007)	-	-	0.0%
CONSOLIDATION REBATE FEE	202,339	228,715	(26,375)	-	0.0%
IDAPP SERVICING FEE RECEIVED FROM TRUSTS	100,806	113,080	(12,274)	-	0.0%
EXTERNAL LOAN SERVICING	104,005	118,655	(14,649)	-	0.0%
OTHER CONTRACTUAL SERVICES	10,375	10,273	102	-	0.0%
<b>TOTAL OPERATING EXPENSES</b>	<b>(1,607,100)</b>	<b>(1,009,480)</b>	<b>(597,619)</b>	<b>-</b>	<b>0.0%</b>
<b>GROSS OPERATING PROFIT</b>	<b>3,471,481</b>	<b>3,173,651</b>	<b>297,830</b>	<b>-</b>	<b>0.0%</b>
PROVISION FOR LOAN LOSS	22,530	27,951	(5,421)	-	0.0%
FIB/SAP/EXCESS INTEREST	(541,145)	(1,055,327)	514,182	-	0.0%
<b>NET TRUST OPERATING PROFIT</b>	<b>3,990,096</b>	<b>4,201,028</b>	<b>(210,932)</b>	<b>-</b>	<b>0.0%</b>
<b>COMBINED IDAPP ADMINISTRATION AND TRUST OPERATIONS</b>					
COMBINED NET INCOME	5,135,175	4,361,111	774,064		0.0%
COMBINED BEGINNING NET ASSETS BALANCE BEFORE PENSION & OPEB LIABILITY	96,438,973	89,332,601	7,106,372		
ALLOCATION OF STATE LIABILITY - PENSION & OPEB	(2,751,259)	(3,237,125)	485,866		
ADJUSTED BEGINNING NET ASSETS BALANCE	93,687,714	86,095,476	7,592,238		
<b>COMBINED NET ASSETS FEBRUARY 28, 2026</b>	<b>98,822,889</b>	<b>90,456,587</b>	<b>8,366,302</b>		

\*\* Note: Numbers are tentative and subject to year-end and auditor adjustments.

\*\*\*Note: On April 30, 2025, IDAPP paid off its outstanding balance on the Citibank line of credit, hence IDAPP no longer earns revenue for Servicing Fee from that student loan portfolio.

**ILLINOIS STUDENT ASSISTANCE COMMISSION  
INCOME STATEMENT (UNAUDITED)  
COLLEGE ILLINOIS!  
FY 2026  
EIGHT MONTHS ENDED 2/28/2026**

DESCRIPTION	YEAR TO DATE				
	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL	CY vs PY VARIANCE	BUDGET	CY vs BUDGET VARIANCE
<b>REVENUES</b>					
INTEREST INCOME	128,037	168,147	(40,110)	-	0.0%
INCOME FROM INVESTMENT SEC FEES	11,336,728	15,411,146	(4,074,418)	-	0.0%
	77,660	84,735	(7,075)	-	0.0%
<b>TOTAL REVENUES</b>	<b>11,542,425</b>	<b>15,664,029</b>	<b>(4,121,604)</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES</b>					
<b>ADMINISTRATIVE EXPENDITURES</b>					
PERSONAL SERVICES & FRINGE BEN	462,484	429,524	32,960	413,033	12.0%
CONTRACTUAL SERVICES	1,158,070	990,850	167,221	1,213,000	-4.5%
TRAVEL	-	107	(107)	2,867	-100.0%
INVESTMENT EXPENSE	50,387	65,505	(15,118)	358,000	-85.9%
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>1,670,941</b>	<b>1,485,986</b>	<b>184,955</b>	<b>1,986,900</b>	<b>-15.9%</b>
<b>ACTUARIAL EXPENDITURES</b>					
ACCRETION EXPENSE ACCRUED/(ADJUSTED) *	9,871,483	14,178,043	(4,306,559)	-	0.0%
<b>TOTAL ACTUARIAL EXPENDITURES</b>	<b>9,871,483</b>	<b>14,178,043</b>	<b>(4,306,559)</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>11,542,425</b>	<b>15,664,029</b>	<b>(4,121,604)</b>	<b>1,986,900</b>	<b>480.9%</b>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES, AFTER TRANSFERS</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>(1,986,900)</b>	<b>-100.0%</b>
<b>BEGINNING FUND BALANCE **</b>	<b>57,549,573</b>	<b>49,150,706</b>			
<b>ENDING FUND BALANCE</b>	<b>57,549,573</b>	<b>49,150,706</b>			

Note: Numbers are tentative and subject to year-end and auditor adjustments.

\* Note: Accreted tuition expense for the most recent actuarial valuation report as of June 30, 2025 was \$13,382,650.

\*\* Note: Unfunded liabilities/ending fund balance is adjusted based on the soundness report on an annual basis in June of every fiscal year.

**ILLINOIS STUDENT ASSISTANCE COMMISSION  
ILLINOIS DESIGNATED ACCOUNT PURCHASE PROGRAM INVESTMENT INFORMATION  
AS OF 02/28/2026**

THIS INFORMATION IS REQUIRED BY PUBLIC ACT 93-0499 AND IS INTENDED TO PROVIDE  
A FINANCIAL OVERVIEW TO THOSE INTERESTED IN THE ILLINOIS DESIGNATED ACCOUNT PURCHASE PROGRAM.

TOTAL VALUE OF CASH & INVESTMENTS \$ 27,382,293

ASSET ALLOCATION:

	Value	Percent
CASH	\$ 1,797,308	12%
MONEY MARKET FUNDS	\$ 2,619,103	10%
U.S. TREASURIES & AGENCIES	\$ 22,965,882	78%
TOTAL	\$ 27,382,293	100%

INVESTMENT INCOME:

INTEREST AND DIVIDENDS	\$ 68,075
UNREALIZED GAIN/(LOSS), NET	\$ (3,951)
TOTAL	\$ 64,124

MONTHLY INCOME YIELD 0.23%

AUTHORIZED FINANCIAL INSTITUTIONS:

JP MORGAN CHASE & CO.  
NORTHERN TRUST  
WELLS FARGO BANK

**\*\* NOTE: THE INFORMATION REPORTED ABOVE IS BELIEVED TO BE ACCURATE, BUT HAS NOT BEEN AUDITED.**

**ILLINOIS STUDENT ASSISTANCE COMMISSION  
FISCAL YEAR 2026 APPROPRIATION SUMMARY REPORT  
EIGHT MONTHS ENDED 02/28/2026**

	FY2026 APPROPRIATION	YEAR-TO-DATE EXPENDED	NUMBER OF RECIPIENTS	NUMBER OF SCHOOLS	PERCENTAGE EXPENDED
<b><u>STATE GENERAL FUNDS</u></b>					
<b>SCHOLARSHIPS AND GRANTS</b>					
MONETARY AWARD PROGRAM - GRF	\$282,134,900	\$205,069,275	45,791	N/A	72.7%
MONETARY AWARD PROGRAM - EAF	425,000,000	424,999,929	94,901	N/A	100.0%
AGENCY OPERATIONS (2% OF MAP)	14,431,300	5,073,000	N/A	N/A	35.2%
OPERATIONAL EXPENSE - GRF	8,440,000	5,148,448	N/A	N/A	61.0%
OUTREACH ACTIVITIES RESEARCH & TRAINING	7,840,000	4,327,498	N/A	N/A	55.2%
POLICE & FIRE DEPENDENTS SCHOLARSHIPS	1,300,000	396,060	48	N/A	30.5%
STATE TEACHER LOAN FORGIVENESS PROGRAM	975,000	0	0	N/A	0.0%
MINORITY TEACHER SCHOLARSHIPS	8,000,000	0	0	N/A	0.0%
GOLDEN APPLE SCHOLARS PROGRAM	10,750,000	9,506,147	906	N/A	88.4%
GOLDEN APPLE ACCELERATORS PROGRAM <sup>1</sup>	5,000,000	2,322,984	N/A	N/A	46.5%
NURSE EDUCATOR LOAN REPAYMENT PROGRAM	400,000	0	0	N/A	0.0%
VETERANS' HOME NURSE LOAN REPAYMENT PROGRAM	26,400	0	0	N/A	0.0%
AIM HIGH GRANT PROGRAM	50,000,000	0	0	N/A	0.0%
SOCIAL WORKER SCHOLARSHIPS	2,000,000	154,005	21	N/A	7.7%
EXONERATED PERSONS GRANT	150,000	0	0	N/A	0.0%
VETERAN & NATIONAL GUARD GRANTS	6,000,000	3,000,000	2,840	N/A	50.0%
HUMAN SERVICES LOAN REPAYMENT PROGRAM	1,250,000	709,125	50	N/A	56.7%
ECACE-GRANT PAYMENT TO SCHOOLS	5,000,000	3,310,312	572	N/A	66.2%
<b>TOTAL</b>	<b>\$828,697,600</b>	<b>\$664,016,783</b>	<b>145,129</b>	<b>0</b>	<b>80.1%</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>					
<b>STUDENT LOAN OPERATING FUND</b>					
ADMINISTRATIVE EXPENSE	\$38,741,100	\$3,008,130	N/A	N/A	7.8%
SLOF TRANSFER TO IDAPP	1,000,000	0	N/A	N/A	0.0%
SLOF-MONETARY AWARD PROGRAM	3,500,000	0	0	0	0.0%
SLOF-REFUNDS	4,500,000	7,590	0	N/A	0.2%
<b>TOTAL</b>	<b>\$47,741,100</b>	<b>\$3,015,720</b>	<b>0</b>	<b>0</b>	<b>6.3%</b>

**ILLINOIS STUDENT ASSISTANCE COMMISSION  
FISCAL YEAR 2026 APPROPRIATION SUMMARY REPORT  
EIGHT MONTHS ENDED 02/28/2026**

	FY2026 APPROPRIATION	YEAR-TO-DATE EXPENDED	NUMBER OF RECIPIENTS	NUMBER OF SCHOOLS	PERCENTAGE EXPENDED
<b>SCHOLARSHIPS AND GRANTS</b>					
FEDERAL GRANT - GEAR UP PROGRAM <sup>2</sup>	\$11,320,000	\$458,212	N/A	9	4.0%
JOHN R JUSTICE STUDENT LOAN REPAYMENT PROGRAM <sup>3</sup>	300,000	0	0	N/A	0.0%
TRANSFER TO ED - PAUL DOUGLAS FUNDS COLLECTED	100,000	0	N/A	N/A	0.0%
<b>TOTAL</b>	<b>\$11,720,000</b>	<b>\$458,212</b>	<b>0</b>	<b>9</b>	<b>3.9%</b>
<b>OTHER</b>					
ISAC ACCOUNTS RECEIVABLE	\$300,000	0	N/A	N/A	0.0%
NURSING DEDICATED & PROFESSIONAL	4,000,000	1,813,050	164	N/A	45.3%
HIGHER EDUCATION LICENSE PLATE PROGRAM <sup>4</sup>	110,000	91,375	0	10	83.1%
OPTOMETRIC EDUCATION SCHOLARSHIP PROGRAM	50,000	50,000	10	N/A	100.0%
NATIONAL GUARD GRANT FUND	20,000	0	0	N/A	0.0%
GOLDEN APPLE SCHOLARS OF ILLINOIS PROGRAM	100,000	0	0	N/A	0.0%
GRANT COSTS FOR ETA-ENERGY TRANSITION ASSISTANCE	1,100,000	4,026	2	N/A	0.4%
CONTRACTS AND GRANTS FUND <sup>5</sup>	5,000,000	69,205	0	N/A	1.4%
COMMUNITY BASED HEALTHCARE LOAN REPAYMENT PROGRAM	7,500,000	13,337	0	N/A	0.2%
HUMAN SERVICES LOAN REPAYMENT PROGRAM	5,000,000	0	0	N/A	0.0%
UNCF SCHOLARSHIP-UNITED NEGRO COLLEGE-LOTTO	3,500,000	0	N/A	N/A	0.0%
ILLINOIS DREAM-LOTTO	3,500,000	0	N/A	N/A	0.0%
<b>TOTAL</b>	<b>\$30,180,000</b>	<b>\$2,040,993</b>	<b>176</b>	<b>10</b>	<b>6.8%</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$89,641,100</b>	<b>\$5,514,926</b>	<b>176</b>	<b>19</b>	<b>6.2%</b>
<b>GRAND TOTAL</b>	<b>\$918,338,700</b>	<b>\$669,531,709</b>	<b>145,305</b>	<b>19</b>	<b>72.9%</b>

SOURCE: HANA Expenditure Detail by Fund

<sup>1</sup> Golden Apple Accelerators: these are payments made to Golden Apple Foundation to reimburse administrative costs.

<sup>2</sup> ISAC was awarded \$10,000,000 for the Gear Up Grant in FY25/FY26; the appropriation represents spending authority implemented by the Illinois legislature.

<sup>3</sup> ISAC has not yet been awarded for the JR Justice Loan Repayment Program in FY26; the appropriation represents spending authority implemented by the Illinois legislature.

<sup>4</sup> These are payments made to schools who participate in the sale of Private Collegiate Vehicle License Plate by the Illinois Secretary of State.

<sup>5</sup> ISAC was awarded \$1,000,000 by ECMC for the FAFSA Grant in FY24/FY25; these amounts represent refunds for services related to FAFSA Completion workshops and events returned to the grantor.