

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5

Statement of Revenues, Expenditures, And Changes In Fund Balances Operating Funds (Educational, Operations & Maintenance, Transportation and Tort) Fiscal Year-To-Date Ending June 30, 2025

Digital Countries		Month-To-Date	Year-To-Date	Budget	% YTD Budget	
Property Teaces	REVENUE COLLECTED					
Personal Property Replacement Tax (PPRT)	Local Sources:					
Food Service	Property Taxes	53,326,663	124,544,477	124,585,860	100.0%	
Data of Foes 6.381 1.889.114 1.800.871 53.8% Other Local Sources 79.150 2.95.895 2.18.535 16.8% Statis Sources Evidence State of Funding 2.24.699 2.68.07.890 2.48.07.890 2.48.07.890 100.0% Total Special Data of Funding 2.24.699 2.68.07.890 2.48.07.890 2.48.07.890 100.0% Total Special Data of Funding 2.24.699 2.68.07.890 2.48.07.890 100.0% Total Special Data of Funding 2.24.07.990 2.48.07.890 2.48.07.890 100.0% Total Special Data of Funding 2.24.07.990 2.89.07.890 100.0% Total Special Data of Funding 2.24.07.990 2.89.07.890 100.0% 100.	Personal Property Replacement Tax (PPRT)	-	2,452,926	2,470,524	99.3%	
Cher Local Sources	Food Service	21,763	2,952,654	3,064,429	96.4%	
State Sources	District Fees	6,391	1,689,114	1,800,971	93.8%	
Evidence Based Funding 2,254,899 24,807,990 24,801,889 100.0%	Other Local Sources	79,150	2,345,895	2,195,935	106.8%	
Special Education 338,173 1,800,834 1,705,760 105,6% Transportition Claim	State Sources:					
Transportation Claim	Evidence Based Funding	2,254,699	24,807,990	24,801,659	100.0%	
Early Childhood	Special Education	328,173	1,800,834	1,705,760	105.6%	
Other State Sources 56,831 413,828 512,827 80,7% Federal Sources 270,965 3,532,477 3,494,158 10.11% ESEA Title I - 3,055,688 3,050,400 100,2% Spool Education (DEA) 229,955 4,147,840 4,022,350 100,2% Medicate Michaloring 234,780 13,399,552 1,400,000 100,0% Other Federal Sources 52,460 4,645,559 5,765,181 30,6% Total Revenue Collected 58,787,077 186,932,843 187,682,871 99,6% Septembrus Collected 58,787,077 166,932,843 187,682,871 99,6% Collected 58,787,077 166,932,843 187,682,871 99,6% Collected 7,979,931 93,219,776 93,623,859 96,6% Other Collectes 1,261,670 7,748,289 8,63,339 90,5% Support Sevices - Pupil Residued: 1,485,076 16,225,597 15,688,926 103,4% <td colspa<="" td=""><td>Transportation Claim</td><td>1,706,417</td><td>6,951,270</td><td>6,951,268</td><td>100.0%</td></td>	<td>Transportation Claim</td> <td>1,706,417</td> <td>6,951,270</td> <td>6,951,268</td> <td>100.0%</td>	Transportation Claim	1,706,417	6,951,270	6,951,268	100.0%
Federal Sources:	Early Childhood	420,000	2,193,039	1,851,549	118.4%	
Food Service 270,985 3,532,547 3,491,158 1011116 ESEX Title - 3,055,688 3,000,000 100,2% Special Efluation (IDEA) 28,855 4,147,840 4,192,230 102,2% Medical Matcring 234,790 4,545,699 5,766,181 80,6% Total Revenue Collected 58,787,077 186,392,813 187,682,871 99,6% EXPENDITURES PAID	Other State Sources	56,631	413,628	512,827	80.7%	
ESEA Title - 3,055,688 3,050,400 100,2%	Federal Sources:					
Special Education (IDEA)	Food Service	270,985	3,532,547	3,494,158	101.1%	
Medical Matching 234,790 1,399,352 1,400,000 100.0% Other Federal Sources 52,460 4,645,559 5,765,181 80.6% Total Revenue Collected 58,787,077 186,332,813 187,682,871 99.6% EXPENDITURES PAID		-	3,055,688	3,050,400	100.2%	
Medicald Matching 234,790 1,399,352 1,400,000 100.% Other Federal Sources 52,460 4,645,559 5,765,181 80.6% Total Revenue Collected 58,787,077 186,932,813 187,682,871 99.6% EXPENDITURES PAID Instruction:	Special Education (IDEA)	28,955	4,147,840	4,032,350	102.9%	
Total Revenue Collected 58,787,077 186,932,813 187,882,871 99.6%	Medicaid Matching	234,790	1,399,352	1,400,000	100.0%	
Native Salaries & Benefits 7,979,931 93,219,776 93,623,859 99.6%	Other Federal Sources	52,460	4,645,559	5,765,181	80.6%	
Instruction: Salaries & Benefits 7,979,931 93,219,776 93,623,859 99.6% Other Objects 1,261,670 7,748,289 8,563,339 90.5% Support Services - Pupil Related:	Total Revenue Collected	58,787,077		187,682,871	99.6%	
Instruction: Salaries & Benefits 7,979,931 93,219,776 93,623,859 99.6% Other Objects 1,261,670 7,748,289 8,563,339 90.5% Support Services - Pupil Related:						
Salaries & Benefits 7,979,931 93,219,776 93,623,859 99.6%	EXPENDITURES PAID					
Other Objects 1,261,670 7,748,289 8,563,339 90.5% Support Services - Pupil Related: 3 1,438,076 16,225,597 15,698,926 103.4% Other Objects 325,166 1,485,114 1,621,308 91.6% Support Services - Other: 5 2,252,370 26,613,172 26,835,607 99.2% Other Objects 6,038,628 32,402,516 33,326,834 97.2% Community Services 93,392 1,044,077 1,247,334 83.7% Nonprogrammed Charges 298,565 1,146,338 647,954 176.9% Capital Outlay 2,712,359 8,692,087 10,234,261 84.9% Debt Service - 46,224 46,225 100.0% Total Expenditures Paid 22,400,157 188,623,190 191,845,646 98.3% NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES) 36,386,920 (1,690,376) (4,162,775) OTHER FINANCING SOURCES (USES) - 7,337,516 7,337,516 100.0% Proceeds fr	Instruction:					
Support Services - Pupil Related: Salaries & Benefits	Salaries & Benefits	7,979,931	93,219,776	93,623,859	99.6%	
Salaries & Benefits 1,438,076 16,225,597 15,698,926 103.4% Other Objects 325,166 1,485,114 1,621,308 91.6% Support Services - Other: Salaries & Benefits 2,252,370 26,613,172 26,835,607 99.2% Other Objects 6,038,628 32,402,516 33,326,834 97.2% Community Services 93,392 1,044,077 1,247,334 83.7% Nonprogrammed Charges 298,565 1,146,338 647,954 176,99% Capital Outlay 2,712,359 8,692,087 10,234,261 84.9% Debt Service - 46,224 46,225 100.0% Total Expenditures Paid 22,400,157 188,623,190 191,845,646 98.3% NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES) 36,386,920 (1,690,376) (4,162,775) OTHER FINANCING SOURCES (USES) 36,386,920 (1,690,376) (4,162,775) OTHER FINANCING SOURCES (USES) - 7,337,516 7,337,516 100.0% Proceeds from Fixed Asset Disposal <t< td=""><td>Other Objects</td><td>1,261,670</td><td>7,748,289</td><td>8,563,339</td><td>90.5%</td></t<>	Other Objects	1,261,670	7,748,289	8,563,339	90.5%	
Other Objects 325,166 1,485,114 1,621,308 91.6% Support Services - Other: Salaries & Benefits 2,252,370 26,613,172 26,835,607 99.2% Other Objects 6,038,628 32,402,516 33,326,834 97.2% Community Services 93,392 1,044,077 1,247,334 83.7% Nonprogrammed Charges 298,565 1,146,338 647,954 176,96 Capital Outlay 2,712,359 8,692,087 10,234,261 84.9% Debt Service 1 46,224 46,225 100.0% Total Expenditures Paid 22,400,157 188,623,190 191,845,646 98.3% NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES) 36,886,920 (1,690,376) (4,162,775) OTHER FINANCING SOURCES (USES) 7,337,516 7,337,516 70,00% Proceeds from Issuance of Debt - 7,337,516 7,337,516 100.0% Proceeds from Fixed Asset Disposal - - - 0.0% Transfers In - -	Support Services - Pupil Related:					
Support Services - Other: Salaries & Benefits 2,252,370 26,613,172 26,835,607 99.2% Other Objects 6,038,628 32,402,516 33,326,834 97.2% Community Services 93,392 1,044,077 1,247,334 83.7% Nonprogrammed Charges 298,565 1,146,338 647,954 176.9% Capital Outlay 2,712,359 8,692,087 10,234,261 84.9% Debt Service - 46,224 46,225 100.0% Total Expenditures Paid 22,400,157 188,623,190 191,845,646 98.3% NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES) 36,386,920 (1,690,376) (4,162,775) OTHER FINANCING SOURCES (USES) - 7,337,516 7,337,516 100.0% Proceeds from Issuance of Debt - 7,337,516 7,337,516 100.0% Proceeds from Fixed Asset Disposal - 36,581 - 0.0% Transfers In 0.0% Transfers Out - (1,286,634) (1,229,734) 104.6% Other Sources 0.0% Transfers Out - (1,286,634) (1,229,734) 104.6% Other Uses 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7% Other Uses 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7% Other Uses 0.0%	Salaries & Benefits	1,438,076	16,225,597	15,698,926	103.4%	
Salaries & Benefitis 2,252,370 26,613,172 26,835,607 99.2% Other Objects 6,038,628 32,402,516 33,326,834 97.2% Community Services 93,392 1,044,077 1,247,334 83.7% Nonprogrammed Charges 298,565 1,146,338 647,954 176.9% Capital Outlay 2,712,359 8,692,087 10,234,261 84.9% Debt Service - 46,224 46,225 100.0% Total Expenditures Paid 22,400,157 188,623,190 191,845,646 98.3% NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES) 36,386,920 (1,690,376) (4,162,775) OTHER FINANCING SOURCES (USES) Proceeds from Issuance of Debt - 7,337,516 7,337,516 100.0% Proceeds from Fixed Asset Disposal - - - 0.0% Transfers In - - - - 0.0% Other Sources - - - - 0.0% Transfers Out -	Other Objects	325,166	1,485,114	1,621,308	91.6%	
Other Objects 6,038,628 32,402,516 33,326,834 97.2% Community Services 93,392 1,044,077 1,247,334 83.7% Nonprogrammed Charges 298,565 1,146,338 647,954 176.9% Capital Outlay 2,712,359 8,692,087 10,234,261 84.9% Debt Service - 46,224 46,225 100.0% Total Expenditures Paid 22,400,157 188,623,190 191,845,646 98.3% NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES) 36,386,920 (1,690,376) (4,162,775) OTHER FINANCING SOURCES (USES) Proceeds from Issuance of Debt - 7,337,516 7,337,516 100.0% Proceeds from Fixed Asset Disposal - 36,581 - 0.0% Transfers In - - - - 0.0% Other Sources - - - 0.0% Transfers Out - - - - 0.0% Other Uses - -	Support Services - Other:					
Community Services 93,392 1,044,077 1,247,334 83.7% Nonprogrammed Charges 298,565 1,146,338 647,954 176.9% Capital Outlay 2,712,359 8,692,087 10,234,261 84.9% Debt Service - 46,224 46,225 100.0% Total Expenditures Paid 22,400,157 188,623,190 191,845,646 98.3% NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES) 36,386,920 (1,690,376) (4,162,775) OTHER FINANCING SOURCES (USES) Proceeds from Issuance of Debt - 7,337,516 7,337,516 100.0% Proceeds from Fixed Asset Disposal - 36,581 - 0.0% Transfers In - - - 0.0% Other Sources - - - 0.0% Transfers Out - - - 0.0% Other Uses - - - 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7% </td <td>Salaries & Benefits</td> <td>2,252,370</td> <td>26,613,172</td> <td>26,835,607</td> <td>99.2%</td>	Salaries & Benefits	2,252,370	26,613,172	26,835,607	99.2%	
Nonprogrammed Charges 298,565 1,146,338 647,954 176,9% Capital Outlay 2,712,359 8,692,087 10,234,261 84,9% Debt Service - 46,224 46,225 100,0% Total Expenditures Paid 22,400,157 188,623,190 191,845,646 98,3% NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES) 36,386,920 (1,690,376) (4,162,775) OTHER FINANCING SOURCES (USES) Proceeds from Issuance of Debt - 7,337,516 7,337,516 100.0% Proceeds from Fixed Asset Disposal - 36,581 - 0.0% Transfers In - - - - 0.0% Other Sources - - - - 0.0% Transfers Out - - - - 0.0% Other Uses - - - - 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7%	Other Objects	6,038,628	32,402,516	33,326,834	97.2%	
Capital Outlay 2,712,359 8,692,087 10,234,261 84.9% Debt Service - 46,224 46,225 100.0% Total Expenditures Paid 22,400,157 188,623,190 191,845,646 98.3% NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES) 36,386,920 (1,690,376) (4,162,775) OTHER FINANCING SOURCES (USES) Proceeds from Issuance of Debt - 7,337,516 7,337,516 100.0% Proceeds from Fixed Asset Disposal - 36,581 - 0.0% Transfers In - - - 0.0% Other Sources - - - 0.0% Transfers Out - (1,286,634) (1,229,734) 104.6% Other Uses - - - 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7%	Community Services	93,392	1,044,077	1,247,334	83.7%	
Debt Service - 46,224 46,225 100.0% Total Expenditures Paid 22,400,157 188,623,190 191,845,646 98.3% NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES) 36,386,920 (1,690,376) (4,162,775) OTHER FINANCING SOURCES (USES) Proceeds from Issuance of Debt - 7,337,516 7,337,516 100.0% Proceeds from Fixed Asset Disposal - 36,581 - 0.0% Transfers In - - - 0.0% Other Sources - - - 0.0% Transfers Out - (1,286,634) (1,229,734) 104.6% Other Uses - - - 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7%	Nonprogrammed Charges	298,565	1,146,338	647,954	176.9%	
Total Expenditures Paid 22,400,157 188,623,190 191,845,646 98.3% NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES) 36,386,920 (1,690,376) (4,162,775) OTHER FINANCING SOURCES (USES) Proceeds from Issuance of Debt - 7,337,516 7,337,516 100.0% Proceeds from Fixed Asset Disposal - - 36,581 - 0.0% Transfers In - - - - 0.0% Other Sources - - - 0.0% Transfers Out - (1,286,634) (1,229,734) 104.6% Other Uses - - - 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7%	Capital Outlay	2,712,359	8,692,087	10,234,261	84.9%	
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES) 36,386,920 (1,690,376) (4,162,775) OTHER FINANCING SOURCES (USES) Proceeds from Issuance of Debt - 7,337,516 7,337,516 100.0% Proceeds from Fixed Asset Disposal - 36,581 - 0.0% Transfers In - - - 0.0% Other Sources - - - 0.0% Transfers Out - (1,286,634) (1,229,734) 104.6% Other Uses - - - - 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7%	Debt Service	-	46,224	46,225	100.0%	
OTHER FINANCING SOURCES (USES) Proceeds from Issuance of Debt - 7,337,516 7,337,516 100.0% Proceeds from Fixed Asset Disposal - 36,581 - 0.0% Transfers In - - - - 0.0% Other Sources - - - 0.0% Transfers Out - (1,286,634) (1,229,734) 104.6% Other Uses - - - 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7%	Total Expenditures Paid	22,400,157	188,623,190	191,845,646	98.3%	
Proceeds from Issuance of Debt - 7,337,516 7,337,516 100.0% Proceeds from Fixed Asset Disposal - 36,581 - 0.0% Transfers In - - - - 0.0% Other Sources - - - 0.0% Transfers Out - (1,286,634) (1,229,734) 104.6% Other Uses - - - 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7%	NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	36,386,920	(1,690,376)	(4,162,775)		
Proceeds from Fixed Asset Disposal - 36,581 - 0.0% Transfers In - - - - 0.0% Other Sources - - - 0.0% Transfers Out - (1,286,634) (1,229,734) 104.6% Other Uses - - - 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7%	OTHER FINANCING SOURCES (USES)					
Transfers In - - - 0.0% Other Sources - - - 0.0% Transfers Out - (1,286,634) (1,229,734) 104.6% Other Uses - - - - 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7%	Proceeds from Issuance of Debt	-	7,337,516	7,337,516	100.0%	
Other Sources - - - 0.0% Transfers Out - (1,286,634) (1,229,734) 104.6% Other Uses - - - - 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7%	Proceeds from Fixed Asset Disposal		36,581	-	0.0%	
Transfers Out - (1,286,634) (1,229,734) 104.6% Other Uses - - - 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7%	·	-		-	0.0%	
Other Uses - - - 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7%	Other Sources	-	-	-	0.0%	
Other Uses - - - 0.0% Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7%	Transfers Out	-	(1,286,634)	(1,229,734)	104.6%	
Total Other Financing Sources (Uses) - 6,087,463 6,107,782 99.7%	Other Uses	-	, ,	,		
NET CHANGE IN FUND BALANCE 36,386,920 4,397,086 1,945,006		-	6,087,463	6,107,782		
	NET CHANGE IN FUND BALANCE	36,386,920	4,397,086	1,945,006		



MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5

Statement of Fund Balances Governmental Funds (Excluding Student Activity Funds) and Internal Service Funds Fiscal Year-To-Date Ending June 30, 2025

						Interfund		
	Fund Balance	D	F	Other Sources	Fund Balance	Loan	Cash	l
	7/1/2024	Revenues	Expenditures	(Uses)	6/30/2025	(Receivable)	Balance	Investments
GOVERNMENTAL FUNDS								
Operating Funds:								
Educational	21,086,959	150,789,152	148,856,670	5,452,025	28,471,465	-	30,625,871	-
Operations & Maintenance	1,641,659	16,419,584	16,727,773	633,938	1,967,407	-	2,039,640	-
Transportation	2,263,172	13,122,927	16,623,647	1,501,500	263,952	-	266,406	-
Tort Immunity	476,952	6,601,151	6,415,100	-	663,003	-	667,751	-
Total Operating Funds	25,468,742	186,932,813	188,623,190	7,587,463	31,365,828	-	33,599,668	-
Other Funds:								
Debt Service	18,563,917	25,826,355	38,238,627	1,603,870	7,755,515	-	7,436,094	319,421
Social Security	1,422,068	3,316,497	3,254,649	-	1,483,916	-	1,483,916	-
Municipal Retirement (IMRF)	1,811,099	1,788,503	1,948,165	-	1,651,437	-	2,154,777	-
Capital Projects	-	-	-	-	-	-	-	-
Working Cash	54,478,129	3,811,975	-	(1,500,000)	56,790,105	(3,150,000)	26,478,479	27,161,626
Fire Prevention & Safety	384,616	1,580,538	1,960,100	10,000,000	10,005,054	-	962,316	9,042,738
Total Other Funds	76,659,829	36,323,868	45,401,540	10,103,870	77,686,027	(3,150,000)	38,515,582	36,523,785
Total Governmental Funds	102,128,570	223,256,682	234,024,729	17,691,332	109,051,855	(3,150,000)	72,115,250	36,523,785
INTERNAL SERVICE FUNDS								
Self-Funded Insurance Fund	524,436	22,620,651	24,069,064	-	(923,978)	3,150,000	2,226,022	-



MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5

Operating Funds (Educational, Operations & Maintenance, Transportation and Tort) Dashboard Fiscal Year-To-Date Ending June 30, 2025

REVENUES - BUDGET, CURRENT YTD AND PRIOR YTD



EXPENDITURES - BUDGET, CURRENT YTD AND PRIOR YTD



FUND BALANCE & CASH BALANCE

