MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5

Statement of Revenues, Expenditures, And Changes In Fund Balances - Operating Funds

(Educational, Operations & Maintenance, Transportation, Social Security, IMRF and Tort)

Fiscal Year-To-Date Ending September 30, 2026

	Month-To-Date	Year-To-Date	Budget (Original)	% YTD Budget	Prior Year YTD
REVENUE COLLECTED					
Local Sources:					
Property Taxes	39,909,746	76,835,681	165,488,006	46.4%	66,928,160
Personal Property Replacement Tax (PPRT)	–	678,679	3,000,000	22.6%	504,836
Food Service	307,458	521,818	3,052,348	17.1%	527,818
District Fees	163,437	1,207,104	1,633,000	73.9%	1,251,674
Other Local Sources	1,503,879	2,058,437	3,167,388	65.0%	764,972
State Sources:					
Evidence Based Funding	2,349,948	4,699,896	25,849,424	18.2%	4,639,248
Special Education	849,322	849,322	1,907,000	44.5%	510,916
Transportation Claim	1,869,675	1,869,675	6,860,926	27.3%	–
Early Childhood	424,058	484,058	2,410,000	20.1%	1,037,432
Other State Sources	62,652	75,398	723,190	10.4%	115,251
Federal Sources:					
Food Service	167,008	273,409	3,471,458	7.9%	90,965
ESEA Title I	547,630	1,257,295	2,431,368	51.7%	1,360,906
Special Education (IDEA)	309,799	712,387	3,708,992	19.2%	1,176,501
Medicaid Matching	–	477,162	2,436,000	19.6%	1,180,704
Other Federal Sources	106,685	424,995	953,836	44.6%	1,449,699
Total Revenue Collected	**$48,571,298**	**$92,425,317**	**$227,092,936**	**40.7%**	**$81,539,083**
EXPENDITURES PAID					
Instruction:					
Salaries & Benefits	9,110,211	25,479,614	107,619,735	23.7%	23,747,249
Other Objects	768,702	2,604,024	9,016,661	28.9%	1,943,377
Support Services - Pupil Related:					
Salaries & Benefits	1,650,558	4,768,982	19,490,326	24.5%	4,660,281
Other Objects	50,253	599,380	1,753,643	34.2%	337,086
Support Services - Other:					
Salaries & Benefits	2,699,189	8,323,381	33,350,554	25.0%	7,848,230
Other Objects	2,282,554	6,037,472	39,068,367	15.5%	4,968,969
Other Expenditures:					
Community Services	99,550	312,675	1,392,019	22.5%	300,138
Nonprogrammed Charges	27,943	152,124	1,419,244	10.7%	83,475
Capital Outlay:					
Buildings & Building Improvements	54,749	475,177	927,699	51.2%	775,093
Land, Site Improvements & Infrastructure	66,200	270,671	515,010	52.6%	207,233
Capitalized Equipment	110,992	2,291,834	3,460,729	66.2%	5,883,435
Debt Service:					
Principal Retirement	–	–	–		42,137
Interest	–	–	–		4,087
Other Objects	–	–	–		–
Total Expenditures Paid	**$16,920,904**	**$51,315,336**	**$218,013,987**	**23.5%**	**$50,800,791**
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	**$31,650,394**	**$41,109,981**	**$9,078,949**		**$30,738,292**

	Month-To-Date	Year-To-Date	Budget (Original)	% YTD Budget	Prior Year YTD
OTHER FINANCING SOURCES (USES)					
Proceeds from Issuance of Debt	–	2,099,080	2,099,080	100.0%	49,096
Proceeds from Fixed Asset Disposal	15,128	15,128	–		7,906
Transfers In	–	–	6,000,000	0.0%	–
Other Sources	–	–	–		–
Transfers Out	–	(2,465,987)	(3,431,113)	71.9%	(2,056,588)
Other Uses	–	–	–		–
Total Other Financing Sources (Uses)	**$15,128**	**($351,779)**	**$4,667,967**	**-7.5%**	**($1,999,586)**
NET CHANGE IN FUND BALANCE	**$31,665,521**	**$40,758,202**	**$13,746,916**		**$28,738,706**

Budget shown is the original budget. Prior year compares Jul–Sep of FY2026.

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 September 30, 2026

Summarized Fund Activity

	Fund Balance 7/1/2026	Revenues	Expenditures	Other Sources	Other Uses	Fund Balance 9/30/2026
GOVERNMENTAL FUNDS						
Operating Funds:						
Educational	41,195,322	73,366,820	42,468,200	2,032,770	2,209,687	71,917,026
Operations & Maintenance	2,357,394	8,518,169	5,482,822	72,560	256,300	5,209,001
Transportation	914,576	5,142,993	400,306	–	–	5,657,263
Social Security	1,286,200	1,538,712	910,001	–	–	1,914,911
Municipal Retirement (IMRF)	1,224,688	958,386	581,452	–	–	1,601,622
Tort Immunity	958,889	2,900,238	1,472,556	8,878	–	2,395,448
Total Operating Funds	**47,937,069**	**92,425,317**	**51,315,336**	**2,114,207**	**2,465,987**	**88,695,271**
Non-Operating Funds:						
Debt Service	6,858,526	2,862,895	2,481,761	2,465,987	–	9,705,646
Capital Projects	2,540,840	4,702	3,717,208	–	–	(1,171,667)
Working Cash	49,559,771	1,322,271	–	–	–	50,882,042
Fire Prevention & Safety	2,873,530	874,237	1,722,949	–	–	2,024,817
Total Non-Operating Funds	**61,832,666**	**5,064,105**	**7,921,919**	**2,465,987**	**–**	**61,440,839**
Total Governmental Funds	**109,769,734**	**97,489,423**	**59,237,255**	**4,580,194**	**2,465,987**	**150,136,109**
INTERNAL SERVICE FUNDS						
Self-Funded Insurance Fund	(435,339)	6,363,788	7,149,599	–	–	(1,221,150)

Cash, Investments and Interfund Loans

	Cash	Investments	Interfund Receivable	Interfund Payable
GOVERNMENTAL FUNDS				
Operating Funds:				
Educational	53,356,171	20,180,696	–	–
Operations & Maintenance	5,277,879	–	–	–
Transportation	5,660,030	–	–	–
Social Security	1,914,889	–	–	–
Municipal Retirement (IMRF)	1,991,280	–	–	–
Tort Immunity	2,403,000	–	–	–
Total Operating Funds	**70,603,248**	**20,180,696**	**–**	**–**
Non-Operating Funds:				
Debt Service	3,258,671	6,446,976	–	–
Capital Projects	28,333	–	–	1,200,000
Working Cash	6,271,789	40,510,254	4,100,000	–
Fire Prevention & Safety	2,022,575	2,242	–	–
Total Non-Operating Funds	**11,581,367**	**46,959,472**	**4,100,000**	**1,200,000**
Total Governmental Funds	**82,184,615**	**67,140,167**	**4,100,000**	**1,200,000**
INTERNAL SERVICE FUNDS				
Self-Funded Insurance Fund	1,669,663	–	–	2,900,000

MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5

Financial Dashboard

Fiscal Year-To-Date Ending September 30, 2026

Operating Funds

Operating Funds: Revenue collected, year to date

$92.4M

40.7% of $227M budget

+$10.9M vs. same point last year ($81.5M)

Operating Funds: Expenditures paid, year to date

$51.3M

23.5% of $218M budget

+$515K vs. same point last year ($50.8M)

Operating Funds: Net change in fund balance

$40.8M

Includes other financing sources and uses

+$12.0M vs. same point last year ($28.7M)

Operating Funds: Fund balance

$88.7M

Started the year at $47.9M

+$25.5M vs. same point last year ($63.2M)

Operating Funds: Cash and investments

$90.8M

Cash $70.6M · Investments $20.2M

+$24.0M vs. same point last year ($66.8M)

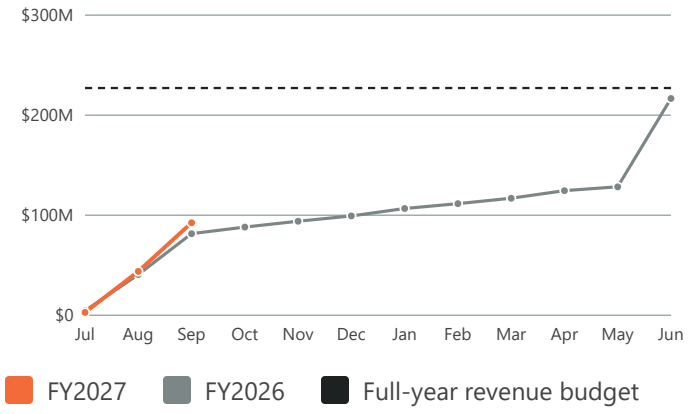
Operating Funds: Fund balance vs. budgeted spending

40.7%

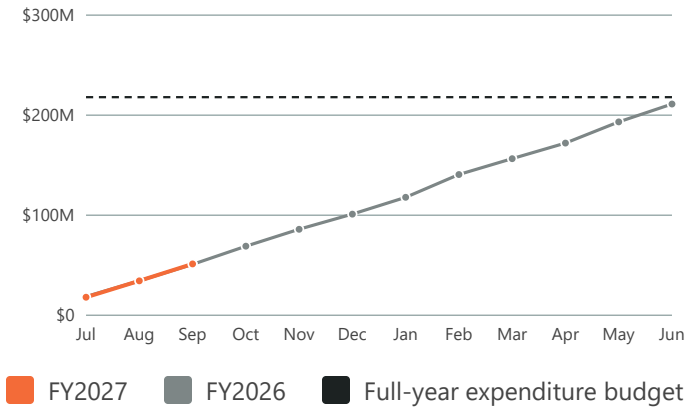
4.9 months of budgeted expenditures on hand

Same point last year: 29.4%

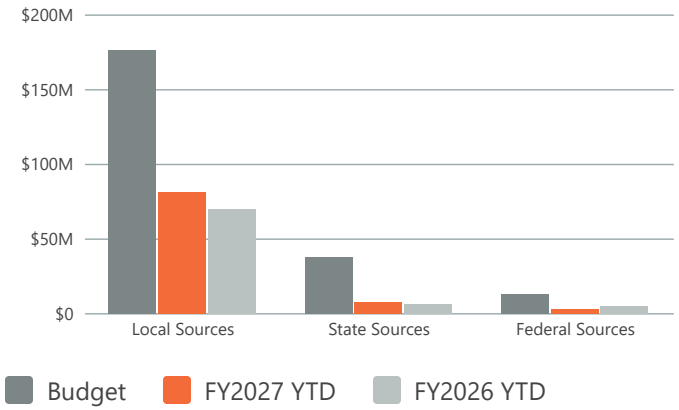
Operating Funds: Revenue collected, cumulative



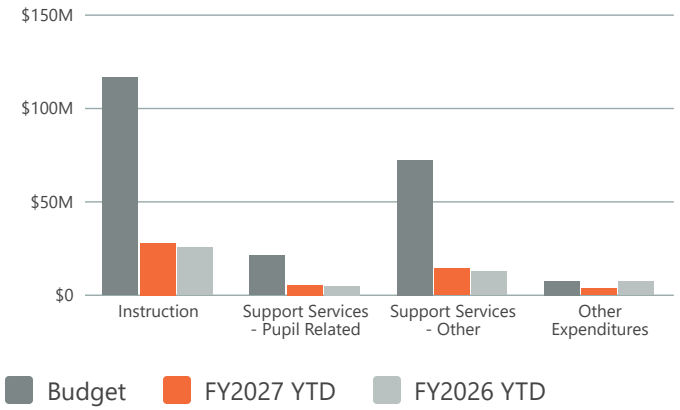
Operating Funds: Expenditures paid, cumulative



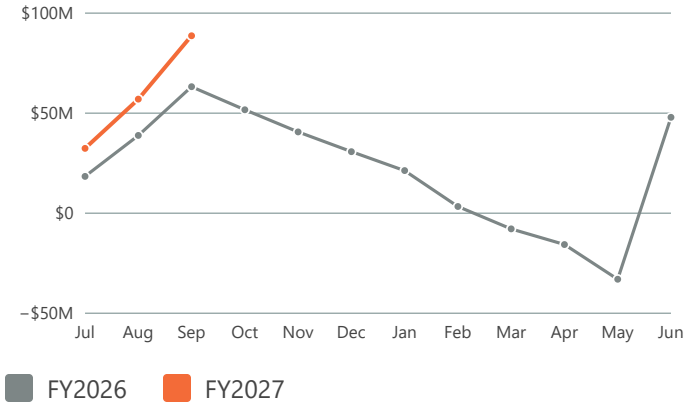
Operating Funds: Revenue by source, year to date



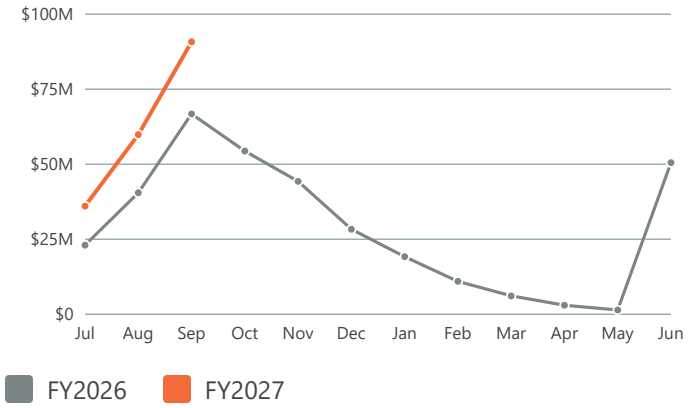
Operating Funds: Expenditures by function, year to date



Operating Funds: Fund balance, by month-end



Operating Funds: Cash and investments, by month-end



Non-Operating Funds

Debt Service

Revenue and other sources

$5.3M

83.6% of $6.4M budget

−$3.1M vs. same point last year ($8.4M)

Expenditures and other uses

$2.5M

25.6% of $9.7M budget

+$310K vs. same point last year ($2.2M)

Fund balance

$9.7M

Started the year at $6.9M

−$4.3M vs. same point last year ($14.0M)

Capital Projects

Revenue and other sources
$5K
0.0% of $10.3M budget
+$5K vs. same point last year ($0)

Expenditures and other uses
$3.7M
31.0% of $12.0M budget
+$3.7M vs. same point last year ($0)

Fund balance
−$1.2M
Started the year at $2.5M
−$1.2M vs. same point last year ($0)

Working Cash

Revenue and other sources
$1.3M
48.0% of $2.8M budget
+$153K vs. same point last year ($1.2M)

Expenditures and other uses
$0
0.0% of $6.0M budget
+$0 vs. same point last year ($0)

Fund balance
$50.9M
Started the year at $49.6M
−$7.1M vs. same point last year ($58.0M)

Fire Prevention & Safety

Revenue and other sources
$874K
49.2% of $1.8M budget
+$84K vs. same point last year ($790K)

Expenditures and other uses
$1.7M
57.4% of $3.0M budget
−$4.0M vs. same point last year ($5.7M)

Fund balance
$2.0M
Started the year at $2.9M
−$3.0M vs. same point last year ($5.1M)

Internal Service Funds

Self-Funded Insurance Fund

Revenue and other sources
$6.4M
24.2% of $26.2M budget
+$1.3M vs. same point last year ($5.1M)

Expenditures and other uses
$7.1M
27.2% of $26.3M budget
+$182K vs. same point last year ($7.0M)

Fund balance
−$1.2M
Started the year at −$435K
+$1.6M vs. same point last year (−$2.8M)