



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 December 31, 2025

	Month-To-Date	Year-To-Date	Budget	% YTD Budget
REVENUE COLLECTED				
Local Sources:				
Property Taxes	-	69,522,273	152,823,276	45.5%
Personal Property Replacement Tax (PPRT)	353,355	1,304,223	2,754,091	47.4%
Food Service	253,696	1,509,570	3,040,000	49.7%
District Fees	38,334	1,436,211	1,673,302	85.8%
Other Local Sources	145,324	1,459,657	3,022,850	48.3%
State Sources:				
Evidence Based Funding	2,319,624	11,598,120	25,515,862	45.5%
Special Education	353,465	891,907	1,420,000	62.8%
Transportation Claim	-	1,698,971	6,388,801	26.6%
Early Childhood	175,000	1,562,432	2,226,686	70.2%
Other State Sources	24,300	190,995	2,074,782	9.2%
Federal Sources:				
Food Service	1,231,598	1,465,155	3,539,000	41.4%
ESEA Title I	-	1,542,167	2,604,729	59.2%
Special Education (IDEA)	228,317	2,062,011	3,434,140	60.0%
Medicaid Matching	9,429	1,366,410	1,400,000	97.6%
Other Federal Sources	182,951	1,685,178	2,731,711	61.7%
Total Revenue Collected	5,315,392	99,295,279	214,649,230	46.3%
EXPENDITURES PAID				
Instruction:				
Salaries & Benefits	8,563,851	49,476,640	102,646,213	48.2%
Other Objects	577,543	3,920,051	9,083,749	43.2%
Support Services - Pupil Related:				
Salaries & Benefits	1,567,385	9,296,104	18,867,379	49.3%
Other Objects	80,882	537,590	1,513,194	35.5%
Support Services - Other:				
Salaries & Benefits	2,533,959	15,437,643	30,216,301	51.1%
Other Objects	1,652,319	12,087,873	34,226,432	35.3%
Community Services	101,714	606,956	1,699,612	35.7%
Nonprogrammed Charges	14,200	1,609,824	2,125,444	75.7%
Capital Outlay	54,095	8,063,778	8,980,360	89.8%
Debt Service	-	46,224	46,224	100.0%
Total Expenditures Paid	15,145,948	101,082,684	209,404,908	48.3%
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	(9,830,556)	(1,787,405)	5,244,322	
OTHER FINANCING SOURCES (USES)				
Proceeds from Issuance of Debt	-	49,096	49,096	100.0%
Proceeds from Fixed Asset Disposal	-	135,176	-	0.0%
Transfers In	-	-	5,500,000	0.0%
Other Sources	-	-	-	0.0%
Transfers Out	(42,956)	(2,133,777)	(2,949,447)	72.3%
Other Uses	-	-	-	0.0%
Total Other Financing Sources (Uses)	(42,956)	(1,949,505)	2,599,649	-75.0%
NET CHANGE IN FUND BALANCE	(9,873,512)	(3,736,910)	7,843,971	



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 December 31, 2025

	Fund Balance 7/1/2025	Revenues	Expenditures	Other Sources (Uses)	Fund Balance 12/31/2025	Interfund Receivable (Loan)	Cash Balance	Investments
GOVERNMENTAL FUNDS								
Operating Funds:								
Educational	28,471,465	80,772,015	81,549,503	(1,788,122)	25,905,855	-	7,553,655	19,700,000
Operations & Maintenance	1,967,407	8,160,690	8,955,678	(294,958)	877,461	-	912,145	-
Transportation	263,952	4,774,695	4,861,917	6,305	183,036	-	184,083	-
Social Security	1,483,916	1,627,065	1,741,882	-	1,369,099	-	1,369,134	-
Municipal Retirement (IMRF)	1,651,437	749,642	1,089,096	-	1,311,984	-	1,504,483	-
Tort Immunity	663,003	3,211,171	2,884,608	127,270	1,116,836	-	1,130,537	-
Total Operating Funds	34,501,181	99,295,279	101,082,684	(1,949,505)	30,764,271	-	12,654,038	19,700,000
Other Funds:								
Debt Service	7,755,515	10,432,243	8,251,546	2,133,777	12,069,989	-	3,940,928	8,129,061
Capital Projects	-	537	162,007	-	(161,470)	(200,000)	38,530	-
Working Cash	56,790,105	1,494,507	-	-	58,284,611	3,650,000	27,184,831	27,449,780
Fire Prevention & Safety	10,005,054	852,243	7,306,617	-	3,550,680	(100,000)	30,441	3,620,239
Total Other Funds	74,550,674	12,779,529	15,720,170	2,133,777	73,743,810	3,350,000	31,194,730	39,199,080
Total Governmental Funds	109,051,855	112,074,808	116,802,854	184,272	104,508,081	3,350,000	43,848,768	58,899,080
INTERNAL SERVICE FUNDS								
Self-Funded Insurance Fund	(923,978)	11,998,647	12,901,203	-	(1,826,535)	(3,350,000)	1,519,952	-



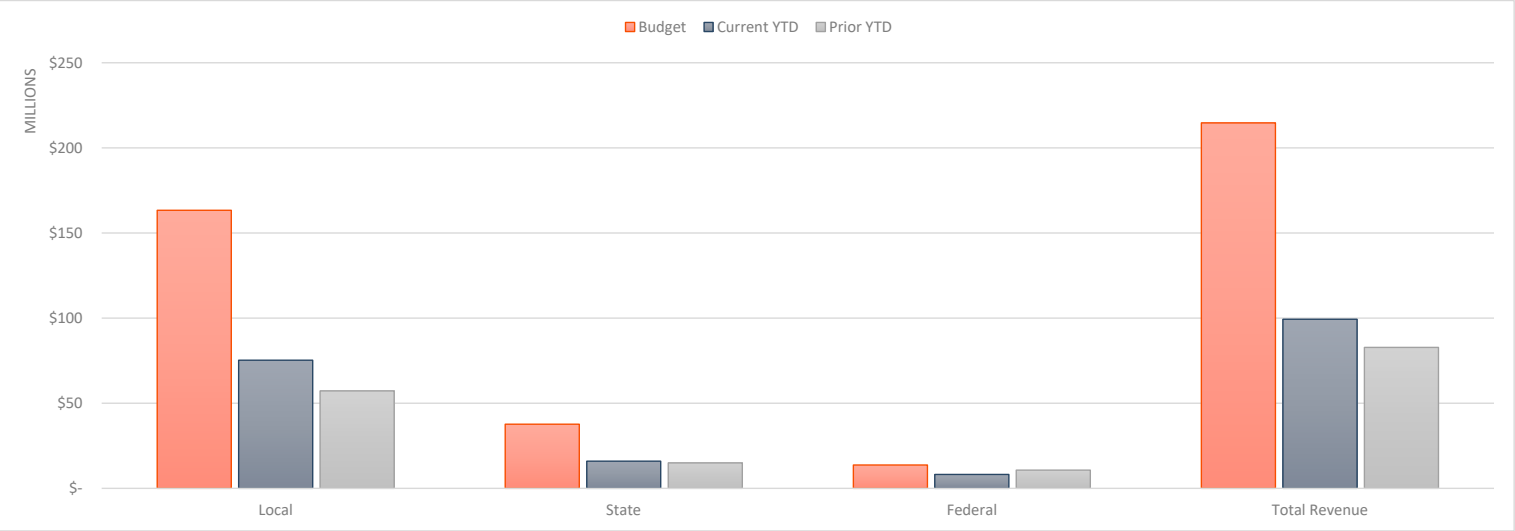
MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5

Operating Funds Dashboard

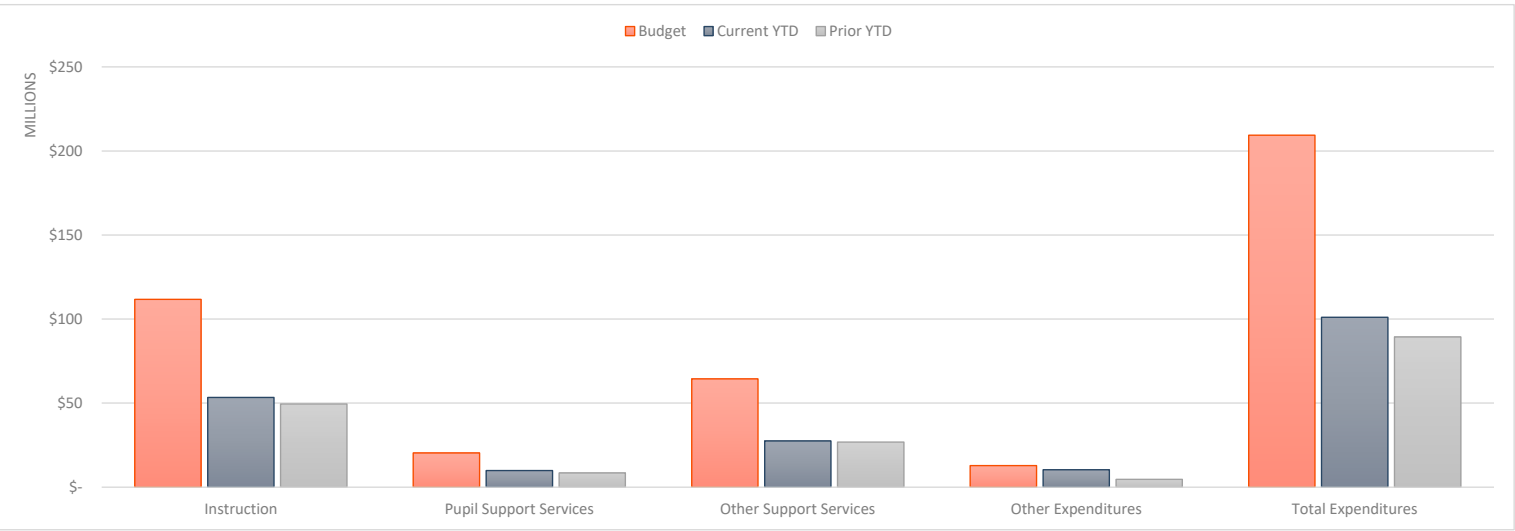
(Educational, Operations & Maintenance, Transportation, Social Security, IMRF and Tort)

Fiscal Year-To-Date Ending December 31, 2025

REVENUES - BUDGET, CURRENT YTD AND PRIOR YTD



EXPENDITURES - BUDGET, CURRENT YTD AND PRIOR YTD



FUND BALANCE & CASH BALANCE

