

FUND BALANCE REPORT

Fund Balance Summary							
For the Period Ending January 31, 2026							
FUND	Fund Balance July 1, 2025	Revenues	Expenditures	Other Sources / (Uses)	Fund Balance January 31, 2026	Month Over Month	Year to Date
Educational	\$6,406,235	\$6,115,228	\$5,754,075	\$0	\$5,922,046	(\$845,343)	(\$484,189)
Operations and Maintenance	\$1,339,228	\$562,683	\$563,140	\$0	\$1,234,588	(\$104,183)	(\$104,640)
Debt Service	\$970,083	\$530,251	\$1,367,308	\$0	\$133,379	\$354	(\$836,704)
Transportation	\$1,058,655	\$273,593	\$347,881	\$0	\$1,004,396	\$20,029	(\$54,259)
IMRF	\$1,059,205	\$17,488	\$155,875	\$0	\$889,794	(\$31,024)	(\$169,411)
Capital Projects	\$6,213,397	\$29,357	\$6,159,367	\$203,263	\$248,641	(\$380,110)	(\$5,964,756)
Working Cash	\$323,171	\$1,506	\$0	\$0	\$325,536	\$859	\$2,365
Tort	\$162,759	\$48,112	\$148,906	\$0	\$62,181	\$197	(\$100,578)
TOTAL ALL FUNDS	\$17,532,733	\$7,578,218	\$14,496,552	\$203,263	\$9,820,561	(\$1,339,221)	(\$7,712,172)

Benjamin
SCHOOL DISTRICT 25
BUSINESS SERVICES

Balances Summary:
Operating Fund balances at the end of January 2026 totaled \$9,438,542, which is \$15,673 more than the balances at the end of the same month in prior year. The balances for all funds through the current period of the fiscal year decreased by -\$1,653,058 for a grand total of \$9,820,562

Revenue Summary:
Revenue for all funds (excluding transfers) totaled \$258,968 in January 2026, which is \$73,776 or 39.8% more than the amount received last year for this month. The year-over-year difference is driven by an increase in 3000 State Sources of \$62,522, an increase in 4000 Federal Sources of \$30,129, and a decrease in 1000 Local Sources of -\$18,875. YTD revenues for all funds totaled \$7,837,186 through January 2026, which is \$141,096 or 1.8% more than the amount received last year for this period. The YTD difference is driven by an increase in 3000 State Sources of \$92,461, an increase in 4000 Federal Sources of \$42,857, and an increase in 1000 Local Sources of \$5,778.

Expenditure Summary:
Expenditures for All Funds totaled \$1,256,088 in January 2026, which is -\$367,350 or -22.6% less than the amount spent last year for this month. The year-over-year difference is driven by a decrease in 500 Capital Outlay of -\$272,986, a decrease in 300 Purchased Services of -\$132,396, and an increase in 100 Salaries of \$27,949. YTD operating expenses totaled \$15,752,640 through January 2026, which is \$1,792,047 or 11.4% more than the amount spent last year for this period. The YTD difference is driven by an increase in 500 Capital Outlay of \$886,353, an increase in 600 Other Objects of \$390,139, and an increase in 400 Supplies & Materials of \$366,164.

FINANCIAL PROFILE REPORT

YTD: Financial Profile Summary					
Fund Balance to Revenue Ratio		Expenditures to Revenue Ratio		Days Cash on Hand (ED/O&M/TRANS/WC)	
Total Sum of Fund Balance	\$8,486,566	Total Sum of Direct Expenditures	\$6,665,096	Total Sum of Cash & Investments	\$8,486,566
Total Sum of Direct Revenues	\$6,953,010	Total Sum of Direct Revenue	\$6,953,010	Total Sum of Direct Expenditures	\$6,665,096
Ratio:	1.221	Net:	\$287,914	Average Daily Expenditures (210) Days)	\$31,738.55
	122%	Ratio:	0.959	Days Cash on Hand	267
				Dollar amount above 180	\$ 2,773,626.57
Score: 4 Greater Than 25%		Spend to Receive Ratio		Score: 4 At least 180 Days COH	
3 Less than 25%		Score 4 \$1.00 : \$1.00 ratio		3 90-179 days COH	
2 Less than 10%		3 \$1.00 : \$1.10 ratio		2 30 -89 days COH	
1 Less than 0%		2\$1.00 : \$1.20 ratio		1 Less than 30 Days COH	
4		1 over \$1.20		4	
		Total Score		Recognition	
		4.0			

Financial Profile Insight:
The District finished the budget month of December with 254 Days of cash on hand, based on 180 Operating Days. Total operating funds balances ended \$2,750,107 above our 180-day Cash on Hand Fund Policy. Daily expenditures for the year average \$37,028. If the fiscal year ended today, our Total Financial Profile would total 4.0 this month, placing the District in the highest “Recognition” category.

INVESTMENT SUMMARY REPORT

Investment Report for January 2026:

Month-to-Date Earnings from Investments	Year-to-Date Earnings on Investments
\$29,626	\$245,679

Total Earnings Since August 2023 Investment Plan: \$1,807,407