

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 |
| Educational Operations and Maintenance | \$6,406,235 | \$6,115,228 | \$5,754,075 | \$0 | \$5,922,046 | (\$845,343) |
| Debt Service | \$1,339,228 | \$562,683 | \$563,140 | \$0 | \$1,234,588 | (\$104,183) |
| Transportation | \$970,083 | \$530,251 | \$1,367,308 | \$0 | \$133,379 | \$354 |
| IMRF | \$1,058,655 | \$273,593 | \$347,881 | \$0 | \$1,004,396 | \$20,029 |
| Capital Projects | \$1,059,205 | \$17,488 | \$155,875 | \$0 | \$889,794 | (\$54,259) |
| Working Cash | \$6,213,397 | \$29,357 | \$6,159,367 | \$203,263 | \$248,641 | (\$380,110) |
| Tort | \$323,171 | \$1,506 | \$0 | \$0 | \$325,536 | \$859 |
| 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 Expenditure | \$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 |
| Spend to Receive Ratio | | Score 4 \$1.00 : \$1.00 ratio | | Score 4 At least 180 Days COH | | |
| Score: 4 Greater Than 25% | | 3 \$1.00 : \$1.10 ratio | | 3 90-179 days COH | | |
| 3 Less than 25% | | 2 \$1.00 : \$1.20 ratio | | 2 30-89 days COH | | |
| 2 Less than 10% | | 1 over \$1.20 | | 1 Less than 30 Days COH | | |
| 1 Less than 0% | | | | | | |
| | 4 | | 4 | | | 4 |
| | | | | Total Score | 4.0 | Recognition |

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