

**FUND BALANCE REPORT**

<b>Fund Balance</b>							
<b>For the Period Ending February 29, 2026</b>							
<b>FUND</b>	<b>Fund Balance July 1, 2025</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Other Sources / (Uses)</b>	<b>Fund Balance February 29 2026</b>	<b>Month Over Month</b>	<b>Year to Date</b>
Educational	\$6,406,235	\$6,311,457	\$7,744,894	\$0	\$4,972,798	(\$982,764)	(\$1,433,437)
Operations and Maintenance	\$1,339,228	\$557,087	\$735,586	\$0	\$1,160,729	(\$71,321)	(\$178,499)
Debt Service	\$970,083	\$531,036	\$1,367,308	\$0	\$133,811	\$427	(\$836,272)
Transportation	\$1,058,655	\$382,451	\$510,616	\$0	\$930,490	(\$74,047)	(\$128,165)
IMRF	\$1,059,205	\$27,480	\$220,736	\$0	\$865,949	(\$28,308)	(\$193,256)
Capital Projects	\$6,213,397	\$108,796	\$6,224,279	\$203,263	\$301,177	\$51,658	(\$5,912,220)
Working Cash	\$323,171	\$3,407	\$0	\$0	\$326,578	\$1,038	\$3,407
Tort	\$162,759	\$48,596	\$148,906	\$0	\$62,449	\$232	(\$100,310)
<b>TOTAL ALL FUNDS</b>	<b>\$17,532,733</b>	<b>\$7,970,310</b>	<b>\$16,952,325</b>	<b>\$203,263</b>	<b>\$8,753,981</b>	<b>(\$1,103,086)</b>	<b>(\$8,778,752)</b>



**Balances Summary:**

Operating Fund balances at the end of February 2026 totaled \$8,319,011, which is \$167,476 more than the balances at the end of the same month in the prior year. The balances for all funds through the current period of the fiscal year decreased by \$692,758 for a grand total of \$8,753,998.

**Revenue Summary:**

All Funds (excluding transfers) revenues totaled \$99,141 in February 2026, which is \$75,939, or 43.4%, less than the amount received last year for this month. The year-over-year difference is driven by decreases in 3000 State Sources of -\$49,946 (SMPG), 1000 Local Sources of -\$19,467, and 4000 Federal Sources of -\$6,527. YTD. YTD revenues totaled \$7,970,309 through February 2026, which is \$99,138 or 1.2% more than the amount received last year for this period. The YTD difference is driven by increases in 4000 Federal Sources of \$62,141 and 3000 State Sources of \$40,791, and a decrease in 1000 Local Sources of \$3,794.

**Expenditure Summary:**

All Funds (excluding transfers) expenses totaled \$1,202,226 in February 2026, which is \$999,718, or 45.4%, less than the amount spent last year for this month. The year-over-year difference is driven by decreases in 500 Capital Outlay of -\$681,560, 600 Other Objects of -\$246,018, and 300 Purchased Services of -\$58,903. All Funds (excluding transfers) YTD expenses totaled \$16,952,327 through February 2026, which is \$789,789 or 4.7% more than the amount spent last year for this period. The YTD difference is driven by an increase in 400 Supplies & Materials of \$331,295, an increase in 500 Capital Outlay of \$205,006, and an increase in 600 Other Objects of \$144,121.

**FINANCIAL PROFILE REPORT**

<b>YTD: Financial Profile Summary</b>			
<b>Fund Balance to Revenue Ratio</b>		<b>Expenditures to Revenue Ratio</b>	
Total Sum of Fund Balance	\$7,390,595	Total Sum of Direct Expenditures	\$8,991,096
Total Sum of Direct Revenues	\$7,254,402	Total Sum of Direct Revenue	\$7,254,402
Ratio:	1.019	Net:	(\$1,736,694)
	102%	Ratio:	1.239
		<b>Days Cash on Hand (ED/O&amp;M/TRANS/WC)</b>	
		Total Sum of Cash & Investments	\$7,390,595
		Total Sum of Direct Expenditures	\$8,991,096
		Average Daily Expenditures (240 Days)	\$37,462.90
		Days Cash on Hand	197
		Dollar amount above 180	\$ 647,273.00
		<b>Spend to Receive Ratio</b>	
Score:	4 Greater Than 25%	Score	4 \$1.00 : \$1.00 ratio
	3 Less than 25%		3 \$1.00 : \$1.10 ratio
	2 Less than 10%		2 \$1.00 : \$1.20 ratio
	1 Less than 0%		1 over \$1.20
	4		2
		Total Score	3.3 Review

**Financial Profile Insight:**

The District finished the budget month of February with 197 Days of cash on hand, based on 240 Operating Days. This is 14 days less than the same period the year before. (There was one more day in Feb this year) Total operating funds balances ended \$647,273 above our 180-day Year-End Cash on Hand Fund Policy. Daily expenditures for the year average \$37,028, \$959 more per day than the year before. If the fiscal year ended today, our Total Financial Profile would total 3.3 this month, placing the District in the second-highest tier: "Review." This is similar to the year before, as no substantial revenue has been received since December.

**INVESTMENT SUMMARY REPORT**

**Investment Report for February 2026:**

<b>Month-to-Date Earnings from Investments</b>	<b>Year-to-Date Earnings on Investments</b>
\$28,858	\$274,538

**Total Earnings Since August 2023 Investment Plan: \$1,836,265**