



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 February 28, 2026

	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)	-	1,732,054	2,754,091	62.9%
Food Service	290,020	2,072,626	3,040,000	68.2%
District Fees	33,141	1,517,366	1,673,302	90.7%
Other Local Sources	138,765	1,921,120	3,022,850	63.6%
State Sources:				
Evidence Based Funding	2,319,624	16,237,368	25,515,862	63.6%
Special Education	-	1,290,627	1,420,000	90.9%
Transportation Claim	-	3,352,477	6,388,801	52.5%
Early Childhood	175,000	1,737,432	2,226,686	78.0%
Other State Sources	1,385,762	1,640,417	2,074,782	79.1%
Federal Sources:				
Food Service	292,538	1,757,693	3,539,000	49.7%
ESEA Title I	-	2,004,993	2,604,729	77.0%
Special Education (IDEA)	146,768	3,372,306	3,434,140	98.2%
Medicaid Matching	-	1,435,688	1,400,000	102.5%
Other Federal Sources	47,852	1,966,920	2,731,711	72.0%
Total Revenue Collected	4,829,471	111,561,360	214,649,230	52.0%
EXPENDITURES PAID				
Instruction:				
Salaries & Benefits	8,579,124	66,404,011	102,646,213	64.7%
Other Objects	595,465	5,080,571	9,083,749	55.9%
Support Services - Pupil Related:				
Salaries & Benefits	1,462,930	12,250,198	18,867,379	64.9%
Other Objects	69,373	684,611	1,513,194	45.2%
Support Services - Other:				
Salaries & Benefits	2,485,407	20,505,738	30,216,301	67.9%
Other Objects	5,720,094	20,284,146	34,226,432	59.3%
Community Services	107,952	822,615	1,699,612	48.4%
Nonprogrammed Charges	62,498	2,002,522	2,125,444	94.2%
Capital Outlay	3,677,246	12,593,222	8,980,360	140.2%
Debt Service	-	46,224	46,224	100.0%
Total Expenditures Paid	22,760,090	140,673,858	209,404,908	67.2%
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	(17,930,619)	(29,112,498)	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	(21,654)	(2,209,468)	(2,949,447)	74.9%
Other Uses	-	-	-	0.0%
Total Other Financing Sources (Uses)	(21,654)	(2,025,196)	2,599,649	-77.9%
NET CHANGE IN FUND BALANCE	(17,952,273)	(31,137,694)	7,843,971	



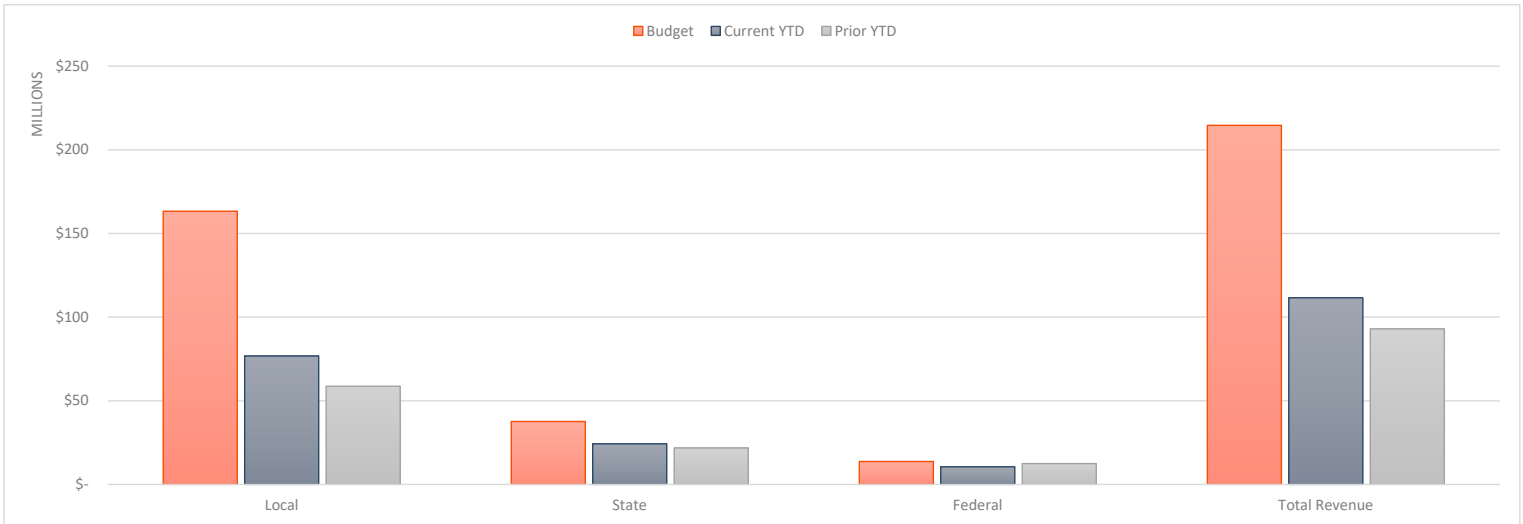
MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
Statement of Fund Balances
Governmental Funds (Excluding Student Activity Funds) and Internal Service Funds
Fiscal Year-To-Date Ending February 28, 2026

	Fund Balance 7/1/2025	Revenues	Expenditures	Other Sources (Uses)	Fund Balance 2/28/2026	Interfund Receivable (Loan)	Cash Balance	Investments
GOVERNMENTAL FUNDS								
Operating Funds:								
Educational	28,471,465	91,220,790	106,725,463	(1,863,813)	11,102,979	-	12,532,516	179,066
Operations & Maintenance	1,967,407	8,254,734	11,549,219	(294,958)	(1,622,036)	(1,600,000)	63,957	-
Transportation	263,952	6,444,977	13,747,003	6,305	(7,031,769)	(7,100,000)	56,773	-
Social Security	1,483,916	1,671,243	2,322,625	-	832,534	-	978,869	-
Municipal Retirement (IMRF)	1,651,437	755,655	1,454,043	-	953,049	-	1,135,982	-
Tort Immunity	663,003	3,213,962	4,875,505	127,270	(871,270)	(900,000)	45,988	-
Total Operating Funds	34,501,181	111,561,360	140,673,858	(2,025,196)	3,363,487	(9,600,000)	14,814,085	179,066
Other Funds:								
Debt Service	7,755,515	13,242,731	16,106,965	2,209,468	7,100,749	-	6,678,825	421,925
Capital Projects	-	585	200,007	-	(199,422)	(200,000)	578	-
Working Cash	56,790,105	1,613,046	-	-	58,403,151	13,150,000	17,796,639	27,456,512
Fire Prevention & Safety	10,005,054	885,076	8,247,610	-	2,642,520	-	1,194,839	1,447,681
Total Other Funds	74,550,674	15,741,438	24,554,582	2,209,468	67,946,998	12,950,000	25,670,880	29,326,118
Total Governmental Funds	109,051,855	127,302,798	165,228,440	184,272	71,310,485	3,350,000	40,484,966	29,505,183
INTERNAL SERVICE FUNDS								
Self-Funded Insurance Fund	(923,978)	16,294,219	16,222,172	-	(851,931)	(3,350,000)	2,478,027	-

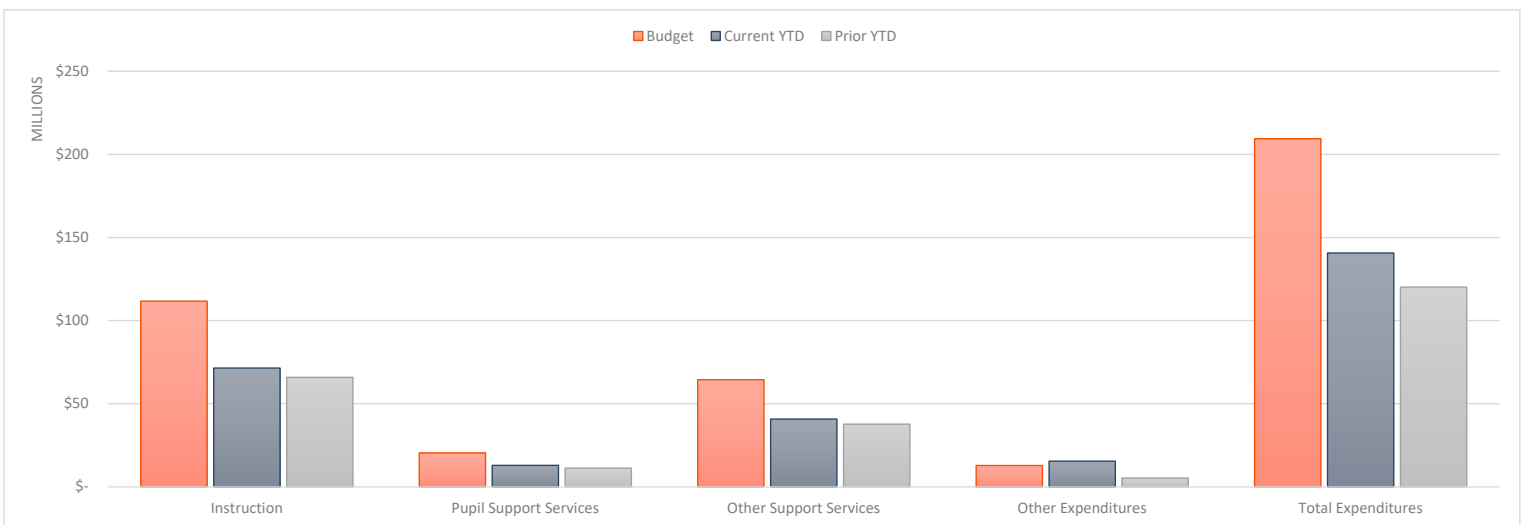


MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
Operating Funds Dashboard
(Educational, Operations & Maintenance, Transportation, Social Security, IMRF and Tort)
Fiscal Year-To-Date Ending February 28, 2026

REVENUES - BUDGET, CURRENT YTD AND PRIOR YTD



EXPENDITURES - BUDGET, CURRENT YTD AND PRIOR YTD



FUND BALANCE & CASH BALANCE

