

FUND BALANCE REPORT

Fund Balance							
For the Period Ending September 30, 2025							
FUND	Fund Balance July 1, 2025	Revenues	Expenditures	Other Sources / (Uses)	Fund Balance August 31, 2025	Month Over Month	Year to Date
Educational	\$6,472,675	\$5,527,799	\$2,683,532	\$0	\$9,316,942	\$3,817,250	\$2,844,267
Operations and Maintenance	\$1,339,228	\$521,722	\$196,846	\$0	\$1,664,104	\$416,598	\$324,876
Debt Service	\$970,083	\$503,240	\$0	\$0	\$1,473,323	\$482,283	\$503,240
Transportation	\$1,058,655	\$157,448	\$94,065	\$0	\$1,122,038	\$120,759	\$63,383
IMRF	\$1,059,205	\$20,464	\$61,020	\$0	\$1,018,649	(\$21,774)	(\$40,556)
Capital Projects	\$6,213,397	\$25,456	\$4,403,837	\$0	\$1,835,016	(\$566,293)	(\$4,378,381)
Working Cash	\$323,171	\$1,493	\$0	\$0	\$324,664	\$3	\$1,493
Tort	\$162,759	\$44,988	\$148,906	\$0	\$58,841	\$43,125	(\$103,918)
Fire Prevention and Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALL FUNDS	\$17,599,173	\$6,802,610	\$7,588,206	\$0	\$16,813,577	(\$196,531)	(\$785,596)

Benjamin
SCHOOL DISTRICT 25
BUSINESS SERVICES

Balances Summary:
Fund balances for all funds at the end of September 2025 totaled \$16,813,577, which is -196,531 less than the total balances at the end of the prior month. The balances for all funds through the current fiscal year period have decreased by \$785,596. This is a total net gain of \$4,291,951 over the prior month due to the receipt of September’s Property Tax Receipts. This will be the District’s highest Fund Balance until May Property Tax receipts are received.

FINANCIAL PROFILE REPORT

YTD: Financial Profile Summary			
Fund Balance to Revenue Ratio		Expenditures to Revenue Ratio	
Total Sum of Fund Balance	\$12,427,748	Total Sum of Direct Expenditure	\$2,974,443
Total Sum of Direct Revenues	\$6,208,462	Total Sum of Direct Revenue	\$6,208,462
Ratio:	2.002	Net:	\$3,234,019
	200%	Ratio:	0.479
Month over Month Change:	200%		\$4,354,610
		Days Cash on Hand (ED/O&M/TRANS/WC)	
		Total Sum of Cash & Investments	\$12,427,748
		Total Sum of Direct Expenditures	\$2,974,443
		Average Daily Expenditures (90 Days)	\$49,574.05
		Days Cash on Hand	251
		Dollar amount above 180	\$ 3,504,419.00
			-41
		Spend to Receive Ratio	
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		4
		Total Score	4.0
			Review

Financial Profile Insight:
The District finished the budget month of September with 292 Days of cash on hand, based on 60 Operating Days. This was a 5-day cash-on-hand increase from the previous month. Total operating funds balances ended \$3,095,931 above our 180-day Cash on Hand Fund Policy. Daily expenditures for the year average \$27,651 per day. Our Total Financial Profile maintained a 3.0 this month, placing the District in the “Review” category.

INVESTMENT SUMMARY REPORT

Investment Report for August 2025:

Month-to-Date Earnings from Investments	Year-to-Date Earnings on Investments
\$22,942	\$122,815

Total Earnings Since August 2023 Investment Plan: \$1,662,195

FY26 BUDGET PERFORMANCE SUMMARY

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See subsequent pages for Year/Month to date Budget Performance Information.

Benjamin SD 25
Year to Date Revenue Overview - All Funds
September 2025

Local Revenue

\$6,447,067

42.88% of Budget

State Revenue

\$175,723

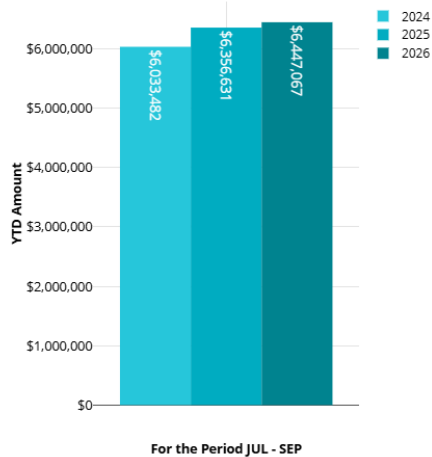
17.72% of Budget

Federal Revenue

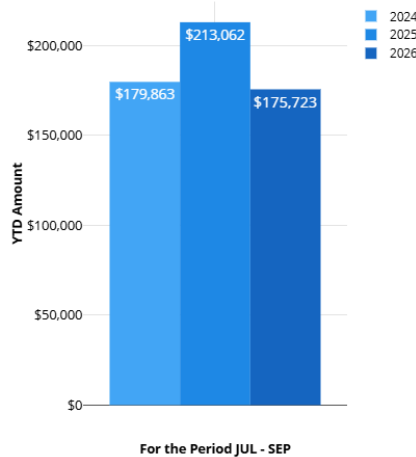
\$180,359

42.73% of Budget

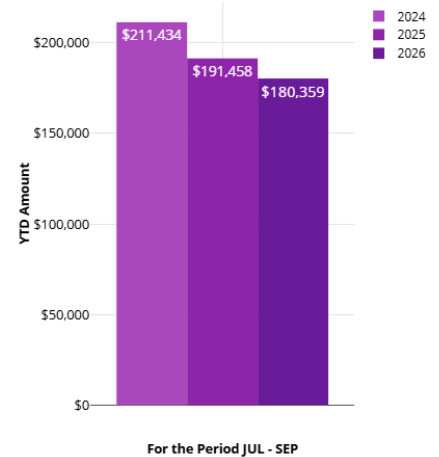
Local Revenue



State Revenue



Federal Revenue



	FY 2024 YTD Amount	FY 2025 YTD Amount	FY 2026 YTD Amount	FY 2026 Annual Budget	FY 2026 % YTD Budget
LOCAL REVENUE					
1100 Ad Valorem Taxes	\$5,777,650	\$6,095,752	\$6,223,772	\$14,313,619	43.48%
1200 Payments in Lieu of Taxes	\$30,513	\$20,178	\$13,606	\$76,000	17.90%
1500 Earnings on Investments	\$152,113	\$173,789	\$119,141	\$365,752	32.57%
1600 Food Service	\$14,493	\$15,016	\$26,246	\$73,800	35.56%
1900 Other Revenue from Local Sources	\$27,400	\$21,712	\$25,417	\$123,500	20.58%
ALL OTHER LOCAL REVENUE	\$31,313	\$30,184	\$38,885	\$84,000	46.29%
TOTAL LOCAL REVENUE	\$6,033,482	\$6,356,631	\$6,447,067	\$15,036,671	42.88%
STATE REVENUE					
3000 Unrestricted Grants-in-Aid	\$103,748	\$103,848	\$103,956	\$576,000	18.05%
3100 Special Education	\$25,380	\$109,214	\$67,905	\$65,000	104.47%
3300 Bilingual Education	\$0	\$0	\$0	\$0	0.00%
3500 State Transportation Reimbursement	\$50,735	\$0	\$0	\$300,000	0.00%
ALL OTHER STATE REVENUE	\$0	\$0	\$3,862	\$50,850	7.59%
TOTAL STATE REVENUE	\$179,863	\$213,062	\$175,723	\$991,850	17.72%
TOTAL FEDERAL REVENUE	\$211,434	\$191,458	\$180,359	\$422,055	42.73%
TOTAL REVENUE	\$6,424,779	\$6,761,151	\$6,803,149	\$16,450,576	41.36%
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$96,000	0.00%
TOTAL REVENUE & OTHER FINANCING SOURCES	\$6,424,779	\$6,761,151	\$6,803,149	\$16,546,576	41.12%

Revenue Insight:

All Funds (excluding transfers) YTD revenues totaled \$6,803,149 through September 2025, which is \$41,998 or 0.6% more than the amount received last year for this period. The YTD difference is driven by an increase in 1000 Local Sources of \$90,436, a decrease in 3000 State Sources of -\$37,339, and a decrease in 4000 Federal Sources of -\$11,099.

Benjamin SD 25
Year to Date Expense Overview - All Funds
September 2025

Salaries and Benefits

\$1,561,388

14.26% of Budget

Purchased Services

\$1,179,138

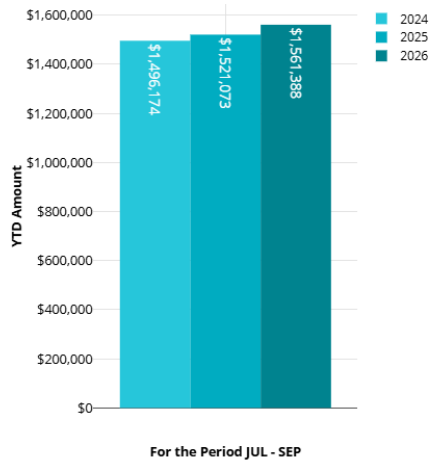
37.98% of Budget

Supplies & Materials

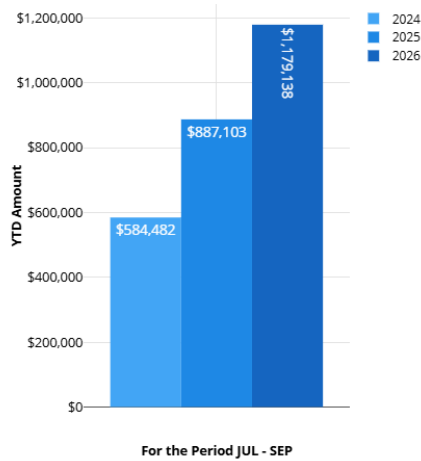
\$518,189

53.31% of Budget

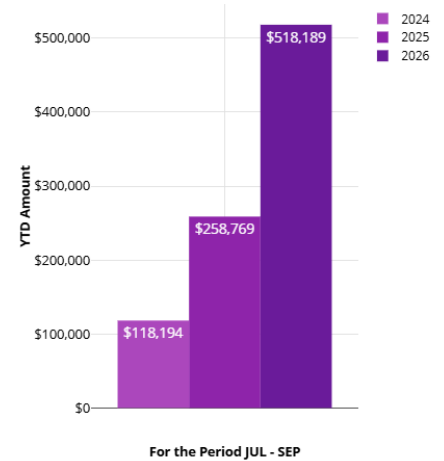
Salaries and Benefits



Purchased Services



Supplies & Materials



	FY 2024 YTD Amount	FY 2025 YTD Amount	FY 2026 YTD Amount	FY 2026 Annual Budget	FY 2026 % YTD Budget
SALARIES AND BENEFITS					
100 Salaries	\$1,169,493	\$1,189,714	\$1,217,737	\$8,753,603	13.91%
200 Benefits	\$326,681	\$331,359	\$343,651	\$2,195,974	15.65%
TOTAL SALARIES AND BENEFITS	\$1,496,174	\$1,521,073	\$1,561,388	\$10,949,577	14.26%
OTHER EXPENSES					
300 Purchased Services	\$584,482	\$887,103	\$1,179,138	\$3,105,021	37.98%
400 Supplies & Materials	\$118,194	\$258,769	\$518,189	\$971,995	53.31%
500 Capital Outlay	\$548,240	\$3,740,053	\$3,958,937	\$5,095,076	77.70%
600 Other Objects	\$248,229	\$332,875	\$369,927	\$1,675,359	22.08%
700 Non-Capitalized Equipment	\$0	\$0	\$627	\$4,300	14.58%
800 Termination Benefits	\$0	\$0	\$0	\$0	0.00%
TOTAL OTHER EXPENSES	\$1,499,145	\$5,218,800	\$6,026,818	\$10,851,751	55.54%
TOTAL EXPENSES	\$2,995,319	\$6,739,873	\$7,588,206	\$21,801,328	34.81%
OTHER FINANCING USES	\$0	\$0	\$0	\$96,641	0.00%
TOTAL EXPENSES & OTHER FINANCING USES	\$2,995,319	\$6,739,873	\$7,588,206	\$21,897,969	34.65%

Expense Insights:

All Funds (excluding transfers) YTD expenses totaled \$7,588,206 through September 2025, which is \$848,333 or 11.2% more than the amount spent last year for this period. The YTD difference is driven by an increase in 300 Purchased Services of \$292,035, an increase in 400 Supplies & Materials of \$259,421, and an increase in 500 Capital Outlay of \$218,885.

Benjamin SD 25

Month to Date Revenue Overview - All Funds

September 2025

Local Revenue

\$6,067,179

40.35% of Budget

State Revenue

\$123,745

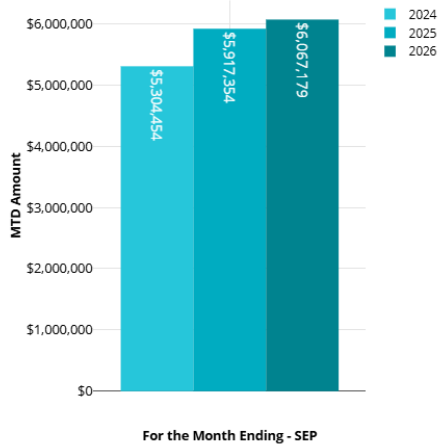
12.48% of Budget

Federal Revenue

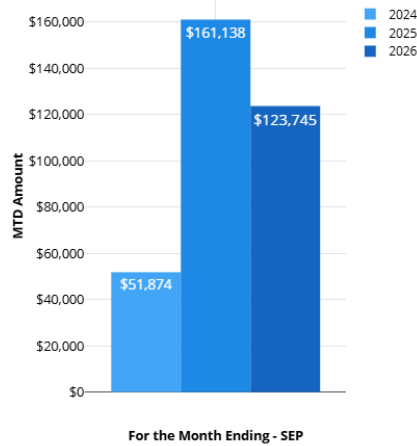
\$17,495

4.15% of Budget

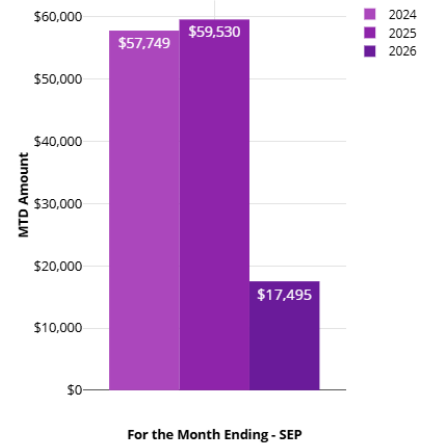
Local Revenue



State Revenue



Federal Revenue



	FY 2024 MTD Amount	FY 2025 MTD Amount	FY 2026 MTD Amount	FY 2026 Annual Budget	FY 2026 % MTD Budget
LOCAL REVENUE					
1100 Ad Valorem Taxes	\$5,202,708	\$5,855,916	\$6,007,899	\$14,313,619	41.97%
1200 Payments in Lieu of Taxes	\$0	\$0	\$0	\$76,000	0.00%
1500 Earnings on Investments	\$74,271	\$45,509	\$25,267	\$365,752	6.91%
1600 Food Service	\$10,420	\$5,858	\$13,815	\$73,800	18.72%
1900 Other Revenue from Local Sources	\$9,140	\$1,891	\$5,641	\$123,500	4.57%
ALL OTHER LOCAL REVENUE	\$7,915	\$8,180	\$14,557	\$84,000	17.33%
TOTAL LOCAL REVENUE	\$5,304,454	\$5,917,354	\$6,067,179	\$15,036,671	40.35%
STATE REVENUE					
3000 Unrestricted Grants-in-Aid	\$51,874	\$51,924	\$51,978	\$576,000	9.02%
3100 Special Education	\$0	\$109,214	\$67,905	\$65,000	104.47%
3300 Bilingual Education	\$0	\$0	\$0	\$0	0.00%
3500 State Transportation Reimbursement	\$0	\$0	\$0	\$300,000	0.00%
ALL OTHER STATE REVENUE	\$0	\$0	\$3,862	\$50,850	7.59%
TOTAL STATE REVENUE	\$51,874	\$161,138	\$123,745	\$991,850	12.48%
TOTAL FEDERAL REVENUE	\$57,749	\$59,530	\$17,495	\$422,055	4.15%
TOTAL REVENUE	\$5,414,077	\$6,138,022	\$6,208,419	\$16,450,576	37.74%
OTHER FINANCING SOURCES					
	\$0	\$0	\$0	\$96,000	0.00%
TOTAL REVENUE & OTHER FINANCING SOURCES	\$5,414,077	\$6,138,022	\$6,208,419	\$16,546,576	37.52%

Revenue Insight:

All Funds (excluding transfers) revenues totaled \$6,208,418 in September 2025, which is \$70,396 or 1.1% more than the amount received last year for this month. The year over year difference is driven by an increase in 1000 Local Sources of \$149,824, a decrease in 4000 Federal Sources of -\$42,035, and a decrease in 3000 State Sources of -\$37,393.

Benjamin SD 25

Month to Date Expense Overview - All Funds

September 2025

Salaries and Benefits

\$889,478

8.12% of Budget

Purchased Services

\$336,845

10.85% of Budget

Supplies & Materials

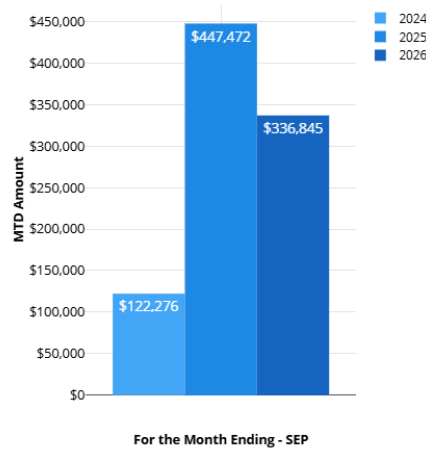
\$55,185

5.68% of Budget

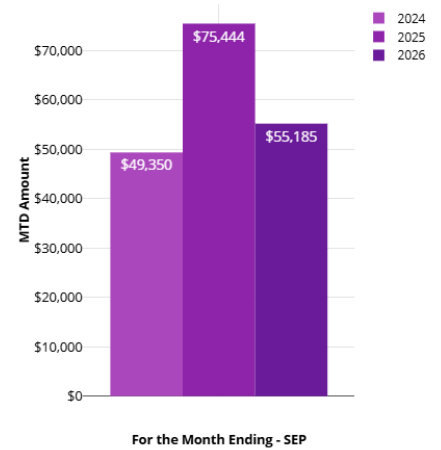
Salaries and Benefits



Purchased Services



Supplies & Materials



	FY 2024 MTD Amount	FY 2025 MTD Amount	FY 2026 MTD Amount	FY 2026 Annual Budget	FY 2026 % MTD Budget
SALARIES AND BENEFITS					
100 Salaries	\$963,871	\$703,232	\$706,279	\$8,753,603	8.07%
200 Benefits	\$249,619	\$177,335	\$183,199	\$2,195,974	8.34%
TOTAL SALARIES AND BENEFITS	\$1,213,490	\$880,567	\$889,478	\$10,949,577	8.12%
OTHER EXPENSES					
300 Purchased Services	\$122,276	\$447,472	\$336,845	\$3,105,021	10.85%
400 Supplies & Materials	\$49,350	\$75,444	\$55,185	\$971,995	5.68%
500 Capital Outlay	\$421,641	\$819,273	\$352,347	\$5,095,076	6.92%
600 Other Objects	\$76,910	\$265,483	\$282,284	\$1,675,359	16.85%
700 Non-Capitalized Equipment	\$0	\$0	\$329	\$4,300	7.65%
800 Termination Benefits	\$0	\$0	\$0	\$0	0.00%
TOTAL OTHER EXPENSES	\$670,177	\$1,607,672	\$1,026,990	\$10,851,751	9.46%
TOTAL EXPENSES	\$1,883,667	\$2,488,239	\$1,916,468	\$21,801,328	8.79%
OTHER FINANCING USES	\$0	\$0	\$0	\$96,641	0.00%
TOTAL EXPENSES & OTHER FINANCING USES	\$1,883,667	\$2,488,239	\$1,916,468	\$21,897,969	8.75%

Expense Insights:

All Funds (excluding transfers) expenses totaled \$1,916,468 in September 2025, which is -\$571,770 or -23.0% 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 -\$466,926, a decrease in 300 Purchased Services of -\$110,627, and a decrease in 400 Supplies & Materials of -\$20,258.