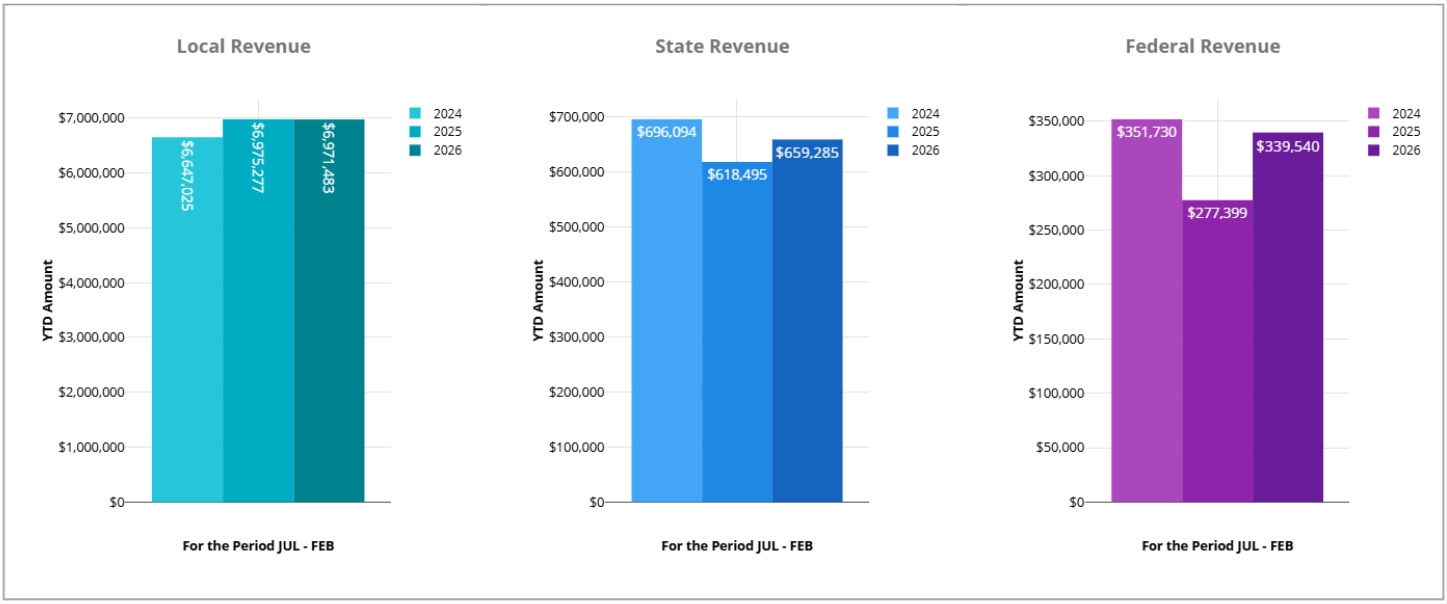
Benjamin SD 25
Year to Date Revenue Overview - All Funds
February 2026

Local Revenue	State Revenue	Federal Revenue
$6,971,483	**$659,285**	**$339,540**
48.07% of Budget	54.28% of Budget	76.81% of Budget



	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	$5,966,051	$6,353,927	$6,473,898	$13,738,552	47.12%
1200 Payments in Lieu of Taxes	$73,998	$47,974	$46,681	$76,000	61.42%
1500 Earnings on Investments	$475,364	$430,583	$274,538	$405,752	67.66%
1600 Food Service	$33,807	$32,458	$63,539	$73,800	86.10%
1900 Other Revenue from Local Sources	$56,387	$68,563	$63,813	$123,500	51.67%
ALL OTHER LOCAL REVENUE	$41,419	$41,772	$49,014	$84,000	58.35%
TOTAL LOCAL REVENUE	$6,647,025	$6,975,277	$6,971,483	$14,501,604	48.07%
STATE REVENUE					
3000 Unrestricted Grants-in-Aid	$413,118	$363,468	$363,846	$576,000	63.17%
3100 Special Education	$27,260	$109,214	$88,157	$65,000	135.63%
3300 Bilingual Education	$0	$0	$0	$0	0.00%
3500 State Transportation Reimbursement	$255,716	$95,813	$204,282	$522,670	39.08%
ALL OTHER STATE REVENUE	$0	$50,000	$3,000	$50,850	5.90%
TOTAL STATE REVENUE	$696,094	$618,495	$659,285	$1,214,520	54.28%
TOTAL FEDERAL REVENUE	$351,730	$277,399	$339,540	$442,055	76.81%
TOTAL REVENUE	**$7,694,849**	**$7,871,171**	**$7,970,308**	**$16,158,179**	**49.33%**
OTHER FINANCING SOURCES	$10,600,000	$2,998,347	$203,263	$96,000	211.73%
TOTAL REVENUE & OTHER FINANCING SOURCES	**$18,294,849**	**$10,869,518**	**$8,173,571**	**$16,254,179**	**50.29%**

Revenue Insight:

All Funds (excluding transfers) 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 an increase in 4000 Federal Sources of $62,141, an increase in 3000 State Sources of $40,791, and a decrease in 1000 Local Sources of -$3,794.

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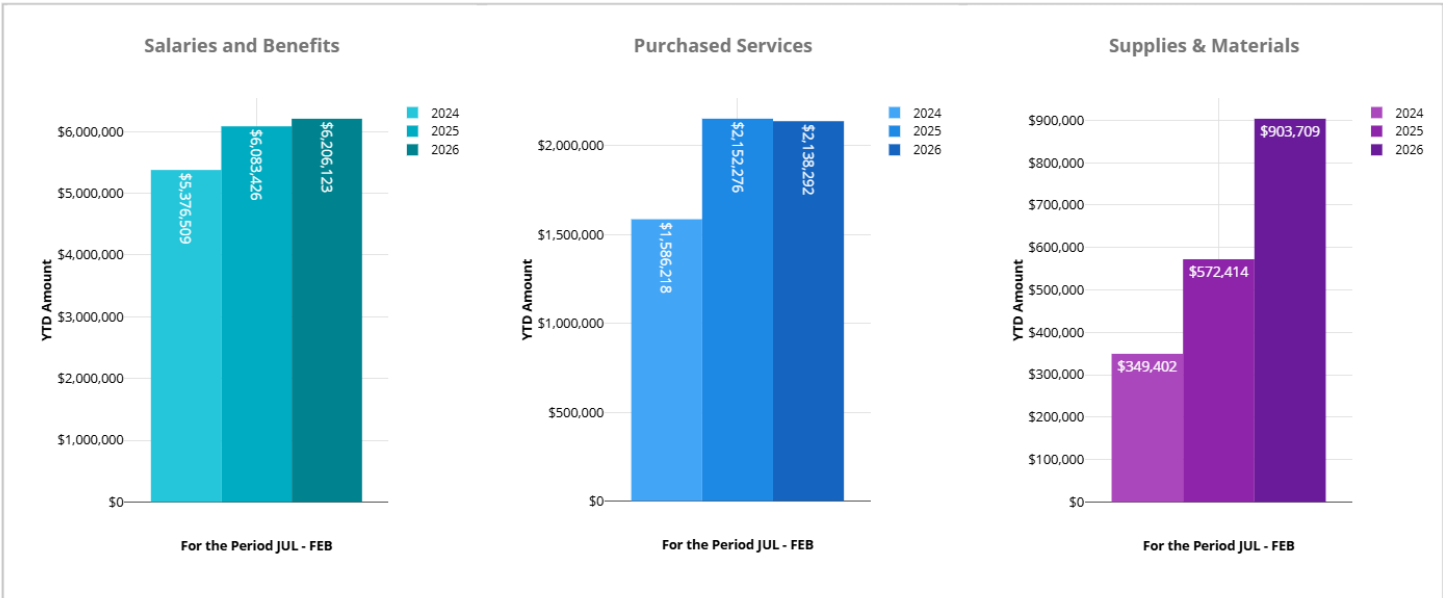
Benjamin SD 25
Year to Date Expense Overview - All Funds
February 2026

Salaries and Benefits	Purchased Services	Supplies & Materials
$6,206,123	**$2,138,292**	**$903,709**
56.34% of Budget	65.42% of Budget	81.95% of Budget



	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	$4,228,907	$4,822,640	$4,914,402	$8,824,366	55.69%
200 Benefits	$1,147,602	$1,260,786	$1,291,721	$2,190,483	58.97%
TOTAL SALARIES AND BENEFITS	$5,376,509	$6,083,426	$6,206,123	$11,014,849	56.34%
OTHER EXPENSES					
300 Purchased Services	$1,586,218	$2,152,276	$2,138,292	$3,268,747	65.42%
400 Supplies & Materials	$349,402	$572,414	$903,709	$1,102,778	81.95%
500 Capital Outlay	$616,340	$5,644,784	$5,849,791	$4,760,580	122.88%
600 Other Objects	$1,558,689	$1,709,637	$1,853,759	$1,659,509	111.71%
700 Non-Capitalized Equipment	$0	$0	$654	$4,300	15.21%
800 Termination Benefits	$0	$0	$0	$0	0.00%
TOTAL OTHER EXPENSES	$4,110,649	$10,079,111	$10,746,205	$10,795,914	99.54%
TOTAL EXPENSES	**$9,487,158**	**$16,162,537**	**$16,952,328**	**$21,810,763**	**77.72%**
OTHER FINANCING USES	$10,600,000	$2,998,347	$0	$0	0.00%
TOTAL EXPENSES & OTHER FINANCING USES	**$20,087,158**	**$19,160,884**	**$16,952,328**	**$21,810,763**	**77.72%**

Expense Insights:

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.

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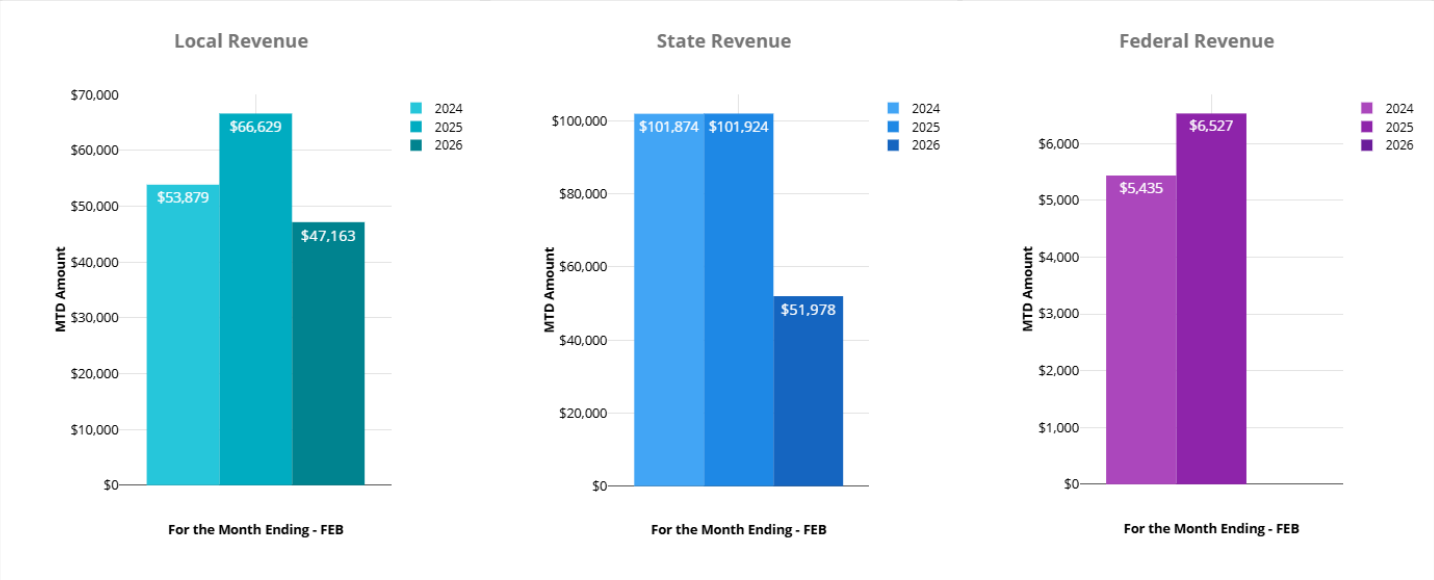
Benjamin SD 25
Month to Date Revenue Overview - All Funds
February 2026

Local Revenue	State Revenue	Federal Revenue
$47,163	**$51,978**	**$0**
0.33% of Budget	4.28% of Budget	0.00% of Budget



	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	$0	$0	$0	$13,738,552	0.00%
1200 Payments in Lieu of Taxes	$0	$0	$0	$76,000	0.00%
1500 Earnings on Investments	$41,680	$46,648	$28,858	$405,752	7.11%
1600 Food Service	$3,277	$3,145	$7,856	$73,800	10.65%
1900 Other Revenue from Local Sources	$7,344	$16,242	$9,735	$123,500	7.88%
ALL OTHER LOCAL REVENUE	$1,578	$594	$713	$84,000	0.85%
TOTAL LOCAL REVENUE	$53,879	$66,629	$47,163	$14,501,604	0.33%
STATE REVENUE					
3000 Unrestricted Grants-in-Aid	$101,874	$51,924	$51,978	$576,000	9.02%
3100 Special Education	$0	$0	$0	$65,000	0.00%
3300 Bilingual Education	$0	$0	$0	$0	0.00%
3500 State Transportation Reimbursement	$0	$0	$0	$522,670	0.00%
ALL OTHER STATE REVENUE	$0	$50,000	$0	$50,850	0.00%
TOTAL STATE REVENUE	$101,874	$101,924	$51,978	$1,214,520	4.28%
TOTAL FEDERAL REVENUE	$5,435	$6,527	$0	$442,055	0.00%
TOTAL REVENUE	**$161,188**	**$175,080**	**$99,141**	**$16,158,179**	**0.61%**
OTHER FINANCING SOURCES	$10,600,000	$837,608	$0	$96,000	0.00%
TOTAL REVENUE & OTHER FINANCING SOURCES	**$10,761,188**	**$1,012,688**	**$99,141**	**$16,254,179**	**0.61%**

Revenue Insight:

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 a decrease in 3000 State Sources of -$49,946, a decrease in 1000 Local Sources of -$19,467, and a decrease in 4000 Federal Sources of -$6,527.

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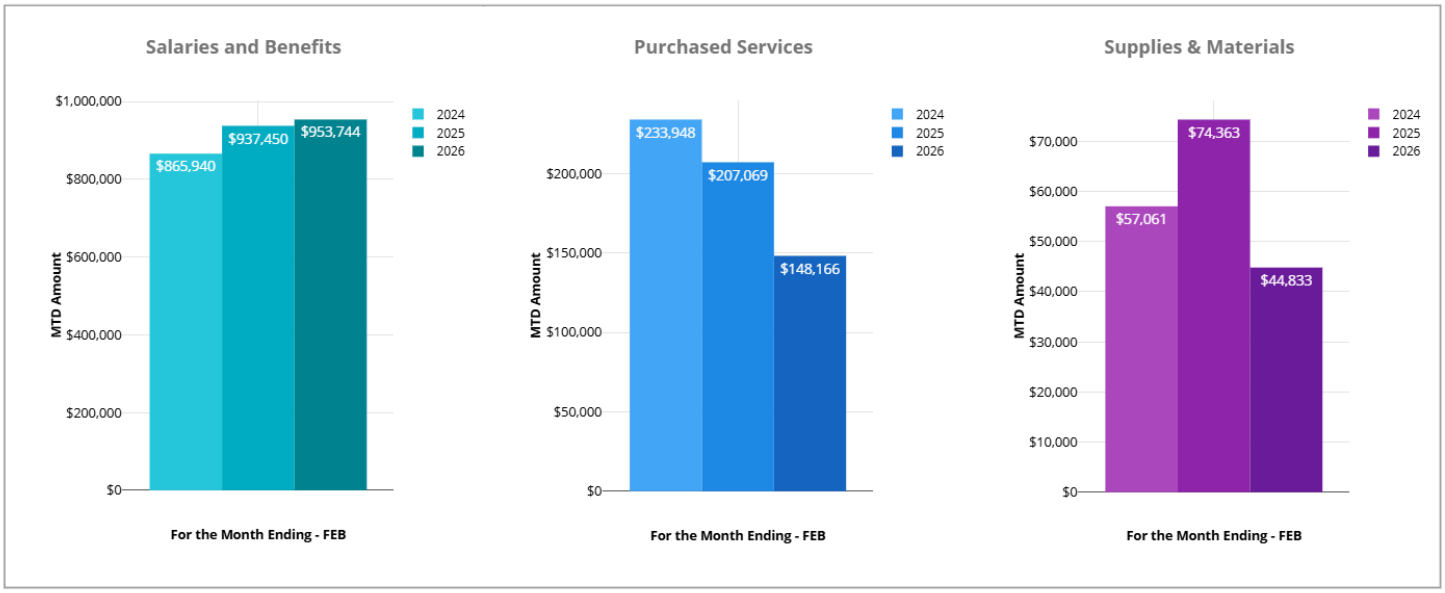
Benjamin SD 25
Month to Date Expense Overview- All Funds
February 2026

Salaries and Benefits	Purchased Services	Supplies & Materials
$953,744	**$148,166**	**$44,833**
8.66% of Budget	4.53% of Budget	4.07% of Budget



	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	$694,893	$751,978	$763,320	$8,824,366	8.65%
200 Benefits	$171,048	$185,472	$190,424	$2,190,483	8.69%
TOTAL SALARIES AND BENEFITS	$865,941	$937,450	$953,744	$11,014,849	8.66%
OTHER EXPENSES					
300 Purchased Services	$233,948	$207,069	$148,166	$3,268,747	4.53%
400 Supplies & Materials	$57,061	$74,363	$44,833	$1,102,778	4.07%
500 Capital Outlay	$32,898	$727,422	$45,862	$4,760,580	0.96%
600 Other Objects	$92,937	$255,640	$9,622	$1,659,509	0.58%
700 Non-Capitalized Equipment	$0	$0	$0	$4,300	0.00%
800 Termination Benefits	$0	$0	$0	$0	0.00%
TOTAL OTHER EXPENSES	$416,844	$1,264,494	$248,483	$10,795,914	2.3%
TOTAL EXPENSES	**$1,282,785**	**$2,201,944**	**$1,202,227**	**$21,810,763**	**5.51%**
OTHER FINANCING USES	$10,600,000	$837,608	$0	$0	0.00%
TOTAL EXPENSES & OTHER FINANCING USES	**$11,882,785**	**$3,039,552**	**$1,202,227**	**$21,810,763**	**5.51%**

Expense Insights:

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 a decrease in 500 Capital Outlay of -$681,560, a decrease in 600 Other Objects of -$246,018, and a decrease in 300 Purchased Services of -$58,903.

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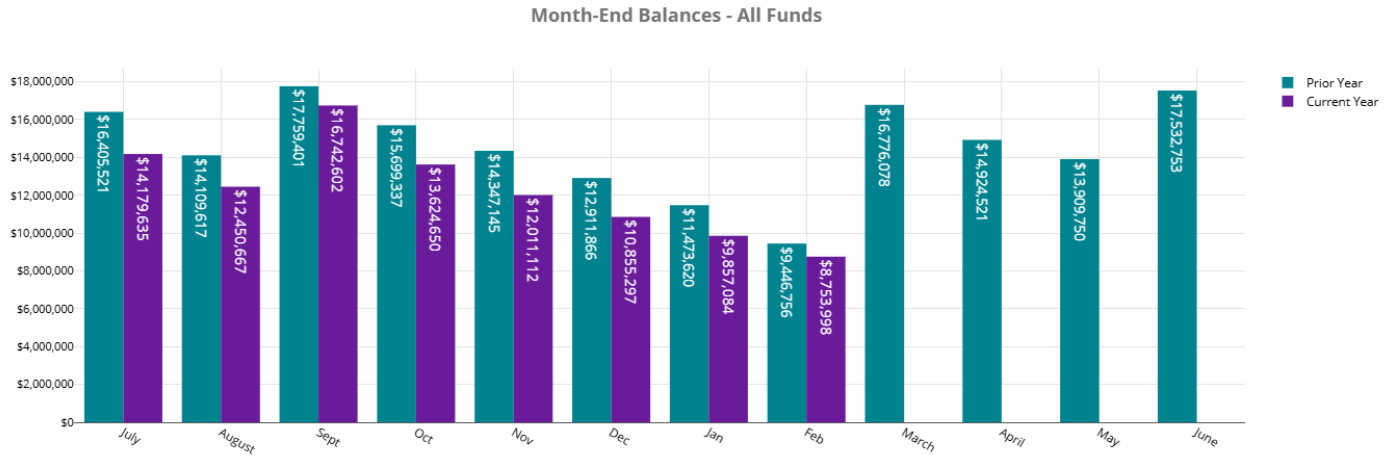
Benjamin SD 25
Fund Balance Overview
February 2026



	Fund Balance July 1, 2025	Revenues	Expenses	Other Sources	Other Uses	Fund Balance Feb 2026
Operating Funds:						
Educational	$6,406,235	$6,311,457	$7,744,894	$0	$0	$4,972,798
Operations and Maintenance	$1,339,228	$557,087	$735,586	$0	$0	$1,160,729
Transportation	$1,058,655	$382,451	$510,616	$0	$0	$930,490
IMRF	$1,059,205	$27,480	$220,736	$0	$0	$865,949
Working Cash	$323,171	$3,407	$0	$0	$0	$326,578
Tort	$162,779	$48,596	$148,906	$0	$0	$62,469
Total Operating Funds	**$10,349,273**	**$7,330,477**	**$9,360,739**	**$0**	**$0**	**$8,319,011**
Non-Operating Funds:						
Debt Service	$970,083	$531,036	$1,367,308	$0	$0	$133,811
Capital Projects	$6,213,397	$108,796	$6,224,279	$203,263	$0	$301,177
Fire Prevention and Safety	$0	$0	$0	$0	$0	$0
Total Non-Operating Funds	**$7,183,480**	**$639,831**	**$7,591,588**	**$203,263**	**$0**	**$434,986**
Total All Funds	**$17,532,753**	**$7,970,309**	**$16,952,327**	**$203,263**	**$0**	**$8,753,998**

Balances Insight:

Operating Fund balances at the end of the February 2026 totaled $8,319,011, which is $167,476 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 -$692,758 for a grand total of $8,753,998.

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