

FUND BALANCE REPORT

Fund Balance							
For the Period Ending July 31, 2025							
FUND	Fund Balance July 1, 2024	Revenues	Expenditures	Other Sources / (Uses)	Fund Balance June 30, 2025	Month Over Month	Year to Date
Educational	\$6,428,143	\$256,255	\$830,296	\$0	\$5,854,102	(\$574,041)	(\$574,041)
Operations and Maintenance	\$2,166,582	\$21,840	\$59,885	\$0	\$2,128,537	(\$38,045)	(\$38,045)
Debt Service	\$710,626	\$8,727	\$0	\$0	\$719,353	\$8,727	\$8,727
Transportation	\$1,056,914	\$6,698	\$73,115	\$0	\$990,497	(\$66,417)	(\$66,417)
IMRF	\$1,050,177	\$11,262	\$10,226	\$0	\$1,051,213	\$1,036	\$1,036
Capital Projects	\$5,207,398	\$13,895	\$2,554,708	\$0	\$2,666,585	(\$2,540,813)	(\$2,540,813)
Working Cash	\$227,509	\$1,485	\$0	\$0	\$228,994	\$3,616	\$1,485
Tort	\$162,759	\$1,242	\$148,906	\$0	\$15,095	(\$94,280)	(\$147,664)
Fire Prevention and Safety	\$0		\$0	\$0	\$0	\$0	\$0
TOTAL ALL FUNDS	\$17,010,108	\$321,404	\$3,677,136	\$0	\$13,654,376	(\$3,355,732)	(\$3,355,732)

Benjamin
SCHOOL DISTRICT 25
BUSINESS SERVICES

Balances Summary:
Operating Fund balances at the end of July 2025 totaled \$10,267,898, which is -\$968,198 less than the balances at the end of the same month in the prior year. The balances for all funds through the current fiscal year period decreased by \$2,228,500 for a total of \$13,654,376.

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	\$9,202,130	Total Sum of Direct Expendit	\$963,296
Total Sum of Direct Revenues	\$286,278	Total Sum of Direct Revenue	\$286,278
Ratio:	32.144	Net:	(\$677,018)
	3214%	Ratio:	3.365
Month over Month Change:	3146%		
			115
Score: 4 Greater Than 25%		Spend to Receive Ratio	Score 4 At least 180 Days COH
3 Less than 25%		4 \$1.00 : \$1.00 ratio	3 90-179 days COH
2 Less than 10%		3 \$1.00 : \$1.10 ratio	2 30 -89 days COH
1 Less than 0%		2\$1.00 : \$1.20 ratio	1 Less than 30 Days COH
4		1 over \$1.20	4
		Total Score	3.0
			Review

Financial Profile Insight:
The District finished the budget month of July with 287 Days of cash on hand, based on 30 Operating Days. This was a 115-day Cash on Hand increase from the previous month. Total operating funds balances ended \$3,422,354 above our 180-day Cash on Hand Fund Policy. Daily expenditures for the year average \$32,109 per day. Our Total Financial Profile decreased to 3.0 this month, placing the District in the “Review” category.

INVESTMENT SUMMARY REPORT

Investment Report for July 2025:

Month-to-Date Earnings from Investments	Year-to-Date Earnings on Investments
\$49,842	\$49,842

Total Earnings Since August 2023 Investment Plan: \$1,595,221

FY26 BUDGET PERFORMANCE SUMMARY

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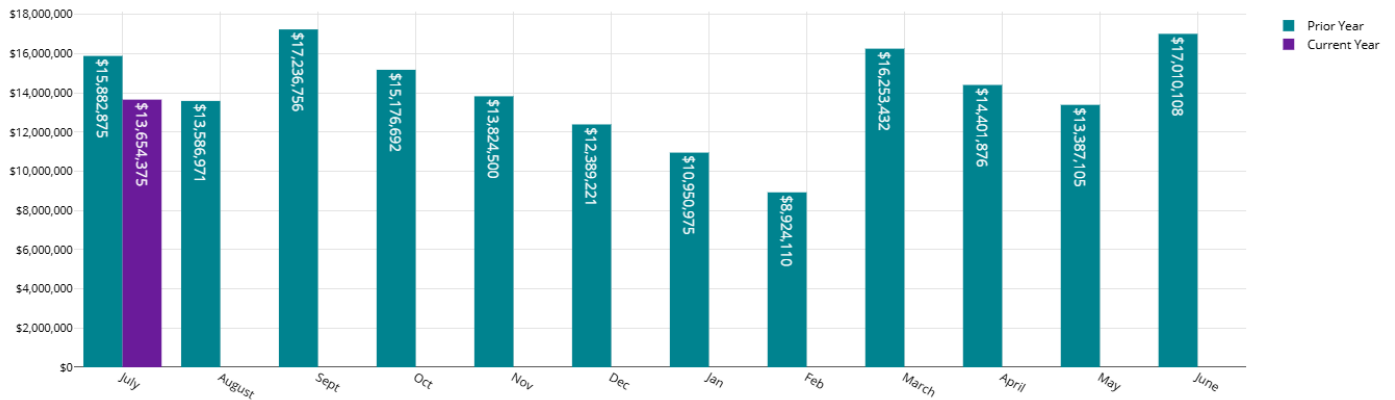
See subsequent pages for Year/Month to date Budget Performance Information.

Benjamin SD 25

Fund Balance Overview

July 2025

Month-End Balances - All Funds



	Fund Balance July 1, 2025	Revenues	Expenses	Other Sources	Other Uses	Fund Balance Current Month
Operating Funds:						
Educational	\$6,428,143	\$256,255	\$830,296	\$0	\$0	\$5,854,102
Operations and Maintenance	\$2,166,582	\$21,840	\$59,885	\$0	\$0	\$2,128,537
Transportation	\$1,056,914	\$6,698	\$73,115	\$0	\$0	\$990,497
IMRF	\$1,050,177	\$11,262	\$10,226	\$0	\$0	\$1,051,213
Working Cash	\$227,509	\$1,485	\$0	\$0	\$0	\$228,994
Tort	\$162,759	\$704	\$148,906	\$0	\$0	\$14,557
Total Operating Funds	\$11,092,083	\$298,243	\$1,122,428	\$0	\$0	\$10,267,898
Non-Operating Funds:						
Debt Service	\$710,626	\$8,727	\$0	\$0	\$0	\$719,353
Capital Projects	\$5,207,398	\$13,895	\$2,554,708	\$0	\$0	\$2,666,585
Fire Prevention and Safety	\$0	\$539	\$0	\$0	\$0	\$539
Total Non-Operating Funds	\$5,918,024	\$23,161	\$2,554,708	\$0	\$0	\$3,386,477
Total All Funds	\$17,010,108	\$321,404	\$3,677,136	\$0	\$0	\$13,654,376

Balances Insight:

Operating Fund balances at the end of the July 2025 totaled \$10,267,898, which is -\$968,198 less 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 -\$2,228,500 for a grand total of \$13,654,375.

Benjamin SD 25

Year to Date Revenue Overview - All Funds

July 2025

Local Revenue

\$165,272

1.10% of Budget

State Revenue

\$0

0.00% of Budget

Federal Revenue

\$156,132

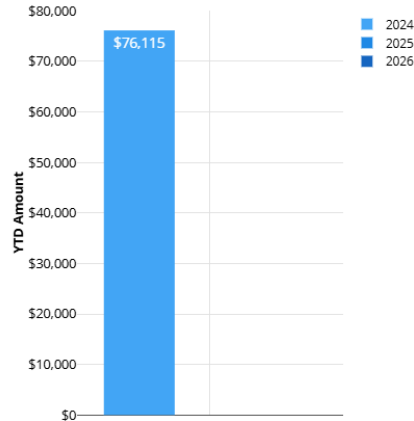
36.99% of Budget

Local Revenue



For the Period JUL - JUL

State Revenue



For the Period JUL - JUL

Federal Revenue



For the Period JUL - JUL

	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	\$98,453	\$127,160	\$98,504	\$14,313,619	0.69%
1200 Payments in Lieu of Taxes	\$26,276	\$17,006	\$11,611	\$76,000	15.28%
1500 Earnings on Investments	\$32,972	\$44,056	\$49,842	\$365,752	13.63%
1600 Food Service	\$326	\$540	\$0	\$73,800	0.00%
1900 Other Revenue from Local Sources	\$7,964	\$7,897	\$3,238	\$123,500	2.62%
ALL OTHER LOCAL REVENUE	\$6,600	\$2,016	\$2,077	\$84,000	2.47%
TOTAL LOCAL REVENUE	\$172,591	\$198,675	\$165,272	\$15,036,671	1.10%
STATE REVENUE					
3000 Unrestricted Grants-in-Aid	\$0	\$0	\$0	\$576,000	0.00%
3100 Special Education	\$25,380	\$0	\$0	\$65,000	0.00%
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	\$0	\$50,850	0.00%
TOTAL STATE REVENUE	\$76,115	\$0	\$0	\$991,850	0.00%
TOTAL FEDERAL REVENUE	\$153,685	\$58,089	\$156,132	\$422,055	36.99%
TOTAL REVENUE	\$402,391	\$256,764	\$321,404	\$16,450,576	1.95%
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$96,000	0.00%
TOTAL REVENUE & OTHER FINANCING SOURCES	\$402,391	\$256,764	\$321,404	\$16,546,576	1.94%

Revenue Insight:

All Funds (excluding transfers) YTD revenues totaled \$321,404 through July 2025, which is \$64,641 or 20.1% more than the amount received last year for this period. The YTD difference is driven by an increase in 4000 Federal Sources of \$98,043, a decrease in 1000 Local Sources of -\$33,402, and an increase in 3000 State Sources of \$0.

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

Salaries and Benefits

\$157,368

1.44% of Budget

Purchased Services

\$709,521

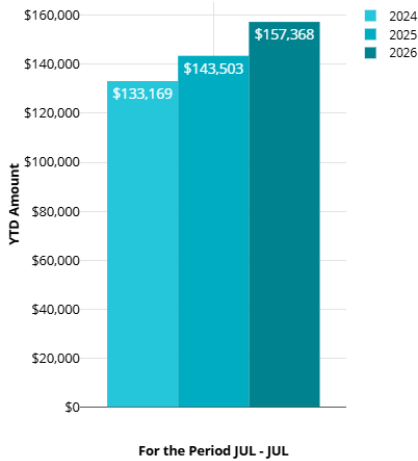
22.85% of Budget

Supplies & Materials

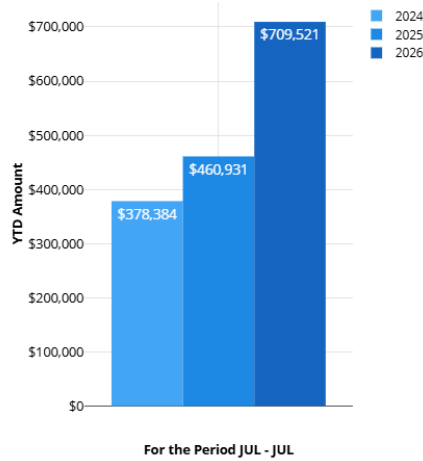
\$418,642

43.07% of Budget

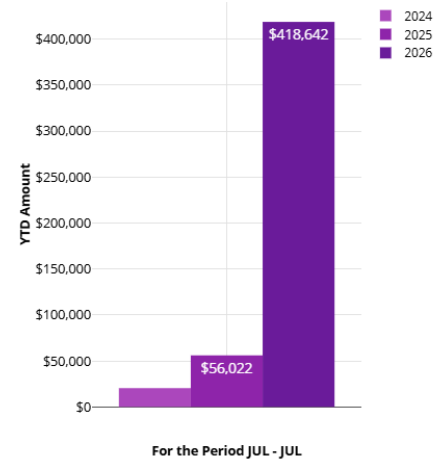
Salaries and Benefits



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	\$95,151	\$102,543	\$110,572	\$8,753,603	1.26%
200 Benefits	\$38,017	\$40,960	\$46,796	\$2,195,974	2.13%
TOTAL SALARIES AND BENEFITS	\$133,168	\$143,503	\$157,368	\$10,949,577	1.44%
OTHER EXPENSES					
300 Purchased Services	\$378,384	\$460,931	\$709,521	\$3,105,021	22.85%
400 Supplies & Materials	\$20,418	\$56,022	\$418,642	\$971,995	43.07%
500 Capital Outlay	\$62,309	\$921,158	\$2,378,646	\$5,095,076	46.69%
600 Other Objects	\$68,489	\$7,752	\$12,959	\$1,675,359	0.77%
700 Non-Capitalized Equipment	\$0	\$0	\$0	\$4,300	0.00%
800 Termination Benefits	\$0	\$0	\$0	\$0	0.00%
TOTAL OTHER EXPENSES	\$529,600	\$1,445,863	\$3,519,768	\$10,851,751	32.44%
TOTAL EXPENSES	\$662,768	\$1,589,366	\$3,677,136	\$21,801,328	16.87%
OTHER FINANCING USES	\$0	\$0	\$0	\$96,641	0.00%
TOTAL EXPENSES & OTHER FINANCING USES	\$662,768	\$1,589,366	\$3,677,136	\$21,897,969	16.79%

Expense Insights:

All Funds (excluding transfers) YTD expenses totaled \$3,677,136 through July 2025, which is \$2,087,771 or 56.8% more than the amount spent last year for this period. The YTD difference is driven by an increase in 500 Capital Outlay of \$1,457,489, an increase in 400 Supplies & Materials of \$362,621, and an increase in 300 Purchased Services of \$248,590.

Benjamin SD 25

Month to Date Revenue Overview - All Funds

July 2025

Local Revenue

\$165,272

1.10% of Budget

State Revenue

\$0

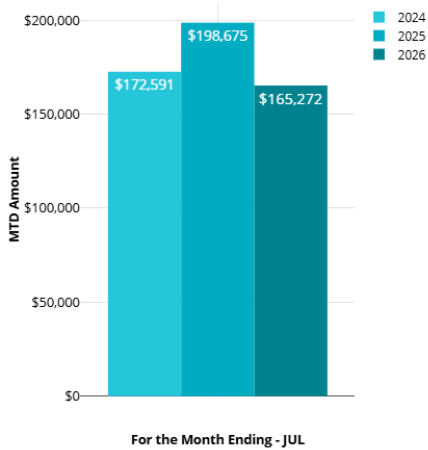
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Federal Revenue

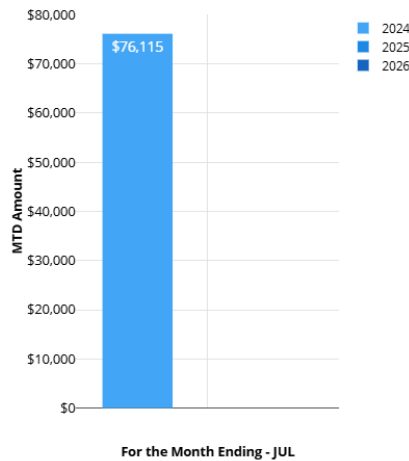
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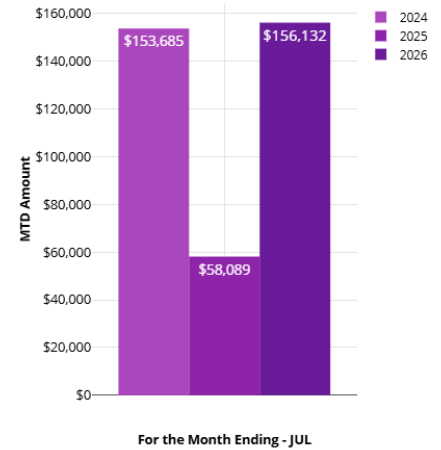
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State Revenue



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Benjamin SD 25

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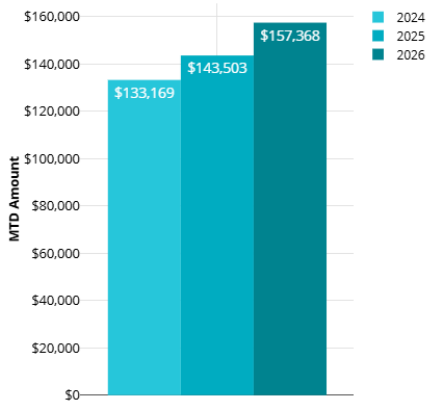
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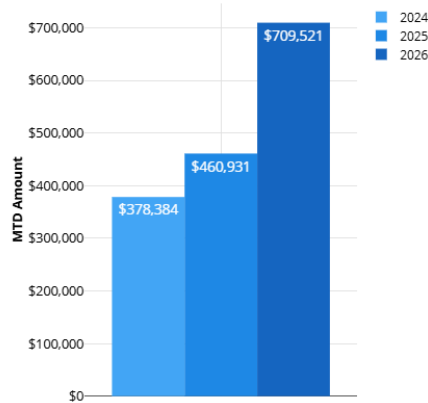
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Salaries and Benefits



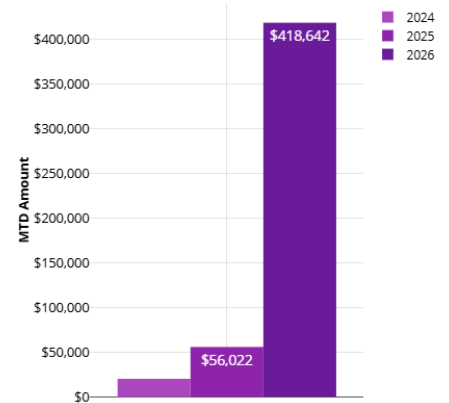
For the Month Ending - JUL

Purchased Services



For the Month Ending - JUL

Supplies & Materials



For the Month Ending - JUL

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