

FUND BALANCE REPORT

Fund Balance							
For the Period Ending April 30, 2026							
FUND	Fund Balance July 1, 2025	Revenues	Expenditures	Other Sources / (Uses)	Fund Balance April 30 2026	Month Over Month	Year to Date
Educational	\$6,406,235	\$6,548,309	\$9,667,428	\$0	\$3,287,116	(\$853,955)	(\$3,119,119)
Operations and Maintenance	\$1,339,228	\$575,901	\$981,833	\$0	\$933,296	(\$80,333)	(\$405,932)
Debt Service	\$970,083	\$532,271	\$1,367,658	\$0	\$134,696	\$421	(\$835,387)
Transportation	\$1,058,655	\$493,769	\$710,961	\$0	\$841,463	\$5,644	(\$217,192)
IMRF	\$1,059,205	\$35,117	\$281,753	\$0	\$812,569	(\$25,992)	(\$246,636)
Capital Projects	\$6,213,397	\$151,390	\$6,498,457	\$203,263	\$69,593	(\$233,008)	(\$6,143,804)
Working Cash	\$323,171	\$6,423	\$0	\$0	\$329,594	\$1,886	\$6,423
Tort	\$162,779	\$49,203	\$148,906	\$0	\$63,076	\$361	(\$99,703)
TOTAL ALL FUNDS	\$17,532,753	\$8,392,383	\$19,656,996	\$203,263	\$6,471,403	(\$1,184,975)	(\$11,061,350)

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Balances Summary:

Operating Fund balances at the end of April 2026 totaled \$6,267,115, which is \$713,393 less 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 \$8,453,117, bringing the grand total to \$6,471,404.

Revenue Summary:

All Funds (excluding transfers) YTD revenues totaled \$8,392,383 through April 2026, which is \$131,394 or 1.6% more than the amount received last year for this period. The YTD difference is driven by increases in 4000 Federal Sources of \$90,252 and 3000 State Sources of \$87,113, and a decrease in 1000 Local Sources of \$45,972. Operating Funds (excluding transfers) YTD revenues totaled \$7,708,723 through April 2026, which is \$138,501 or 1.8% more than the amount received last year for this period. The YTD difference is driven by increases of \$90,252 in 4000 Federal Sources, \$ 37,125 in 1000 Local Sources, and \$11,124 in 3000 State Sources. Operating Funds (excluding transfers) revenues totaled \$239,850 in April 2026, which is \$16,675 or 7.5% more than the amount received last year for this month. The year-over-year difference is driven by increases in 3000 State Sources of \$46,269, decreases in 1000 Local Sources of -\$18,681, and decreases in 4000 Federal Sources of -\$10,912.

Expenditure Summary:

All Funds (excluding transfers) YTD expenses totaled \$19,656,996 through April 2026, which is -\$239,923 or -1.2% less than the amount spent last year for this period. The YTD difference is driven by a decrease in 500 Capital Outlay of -\$702,623, an increase in 400 Supplies & Materials of \$317,946, and an increase in 600 Other Objects of \$137,325. All Funds (excluding transfers) expenses totaled \$1,466,766 in April 2026, which is -\$631,928 or -30.1% 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 -\$502,980, a decrease in 300 Purchased Services of -\$76,846, and a decrease in 600 Other Objects of -\$31,752.

FINANCIAL PROFILE REPORT

YTD: Financial Profile Summary			
Fund Balance to Revenue Ratio		Expenditures to Revenue Ratio	
Total Sum of Fund Balance	\$5,391,469	Total Sum of Direct Expenditure	\$11,360,222
Total Sum of Direct Revenues	\$7,624,402	Total Sum of Direct Revenue	\$7,624,402
Ratio:	0.707	Net:	(\$3,735,820)
	71%	Ratio:	1.490
		Days Cash on Hand (ED/O&M/TRANS/WC)	
		Total Sum of Cash & Investments	\$5,391,469
		Total Sum of Direct Expenditures	\$11,360,222
		Average Daily Expenditures (300 Days)	\$37,867.41
		Days Cash on Hand	142
		Dollar amount above 180	\$ (1,424,664.20)
		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		1
		Score 4 At least 180 Days COH	
		3 90-179 days COH	
		2 30 -89 days COH	
		1 Less than 30 Days COH	
		3	
		Total Score	2.7 Warning

Financial Profile Insight:

The District finished the budget month of April with 142 Days of cash on hand, based on 270 Operating Days. Total operating funds balances ended \$1,424,664 below our 180-day Year-End Cash on Hand Fund Policy. Daily expenditures for the year average \$37,867. If the fiscal year ended today, our Total Financial Profile would total 2.7, placing the District in the second-lowest tier: "Warning." This is similar to the year before, as no substantial revenue has been received since December. Currently, the Ed Fund is trending \$807,531 ahead of the previous year, while the Transportation Fund is trending \$274,179 behind the previous year. This is due to the planned deficit spending in this Fund. The exaggerated fund balances from the Bond Issuance make it difficult to compare the other operating funds.

INVESTMENT SUMMARY REPORT

Investment Report for April 2026:

Month-to-Date Earnings from Investments	Year-to-Date Earnings on Investments
\$37,021	\$339,698

Total Earnings Since August 2023 Investment Plan: \$1,900,377