

FUND BALANCE REPORT

Fund Balance							
For the Period Ending August 31, 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	\$480,431	\$1,453,414	\$0	\$5,499,692	(\$354,410)	(\$972,983)
Operations and Maintenance	\$1,339,228	\$35,270	\$126,992	\$0	\$1,247,506	(\$881,031)	(\$91,722)
Debt Service	\$970,083	\$20,957	\$0	\$0	\$991,040	\$271,687	\$20,957
Transportation	\$1,058,655	\$21,287	\$78,663	\$0	\$1,001,279	\$10,782	(\$57,376)
IMRF	\$1,059,205	\$11,385	\$30,167	\$0	\$1,040,423	(\$10,790)	(\$18,782)
Capital Projects	\$6,213,397	\$21,508	\$3,833,596	\$0	\$2,401,309	(\$265,276)	(\$3,812,088)
Working Cash	\$323,171	\$1,490	\$0	\$0	\$324,661	\$95,667	\$1,490
Tort	\$162,759	\$1,863	\$148,906	\$0	\$15,716	\$621	(\$147,043)
Fire Prevention and Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALL FUNDS	\$17,599,173	\$594,191	\$5,671,738	\$0	\$12,521,626	(\$4,488,482)	(\$5,077,547)

Benjamin
SCHOOL DISTRICT 25
BUSINESS SERVICES

Balances Summary:
Fund balances for all funds at the end of August 2025 totaled \$12,521,626, which is -4,488,482 less than the balances at the end of July. The balances for all funds through the current fiscal year period decreased by \$5,077,547. The decrease is due to large expenditures from the Capital Fund, coupled with a small portion of local property tax receipts (Just \$196,000 of the projected \$13 million local property tax receipts so far).

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	\$8,073,138	Total Sum of Direct Expenditure	\$1,659,069	Total Sum of Cash & Investments	\$8,073,138
Total Sum of Direct Revenues	\$538,478	Total Sum of Direct Revenue	\$538,478	Total Sum of Direct Expenditures	\$1,659,069
Ratio:	14.993	Net:	(\$1,120,591)	Average Daily Expenditures (60 Days)	\$27,651.15
	1499%	Ratio:	3.081	Days Cash on Hand	292
				Dollar amount above 180	\$ 3,095,931.00
Month over Month Change:		1431%		(\$443,573) 5	
		Spend to Receive Ratio			
Score:	4 Greater Than 25%	Score	4 \$1.00 : \$1.00 ratio	Score	4 At least 180 Days COH
	3 Less than 25%		3 \$1.00 : \$1.10 ratio		3 90-179 days COH
	2 Less than 10%		2 \$1.00 : \$1.20 ratio		2 30 -89 days COH
	1 Less than 0%		1 over \$1.20		1 Less than 30 Days COH
	4		1		4
		Total Score		3.0 Review	

Financial Profile Insight:
The District finished the budget month of August 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
\$44,032	\$93,874

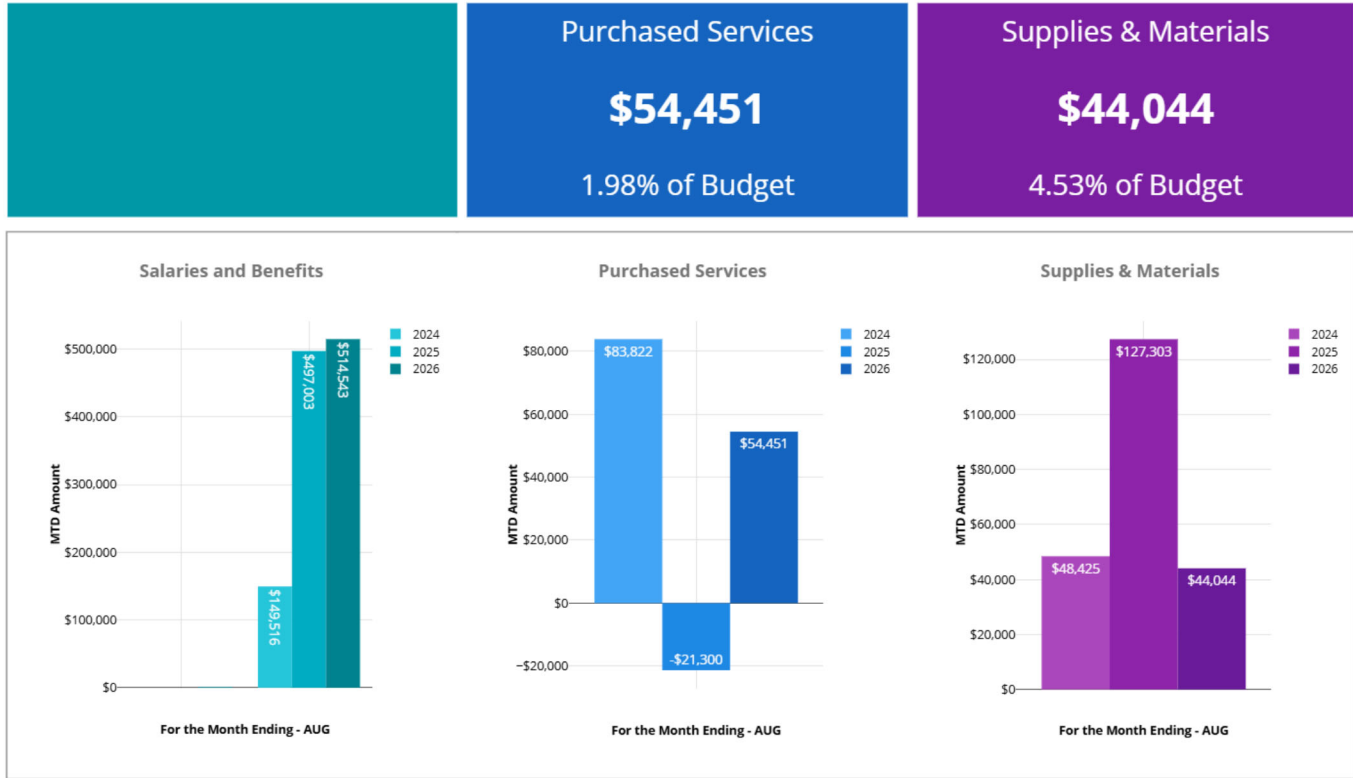
Total Earnings Since August 2023 Investment Plan: \$1,639,253

FY26 BUDGET PERFORMANCE SUMMARY

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

Benjamin SD 25
Month to Date Expense Overview - Operating Funds*
August 2025



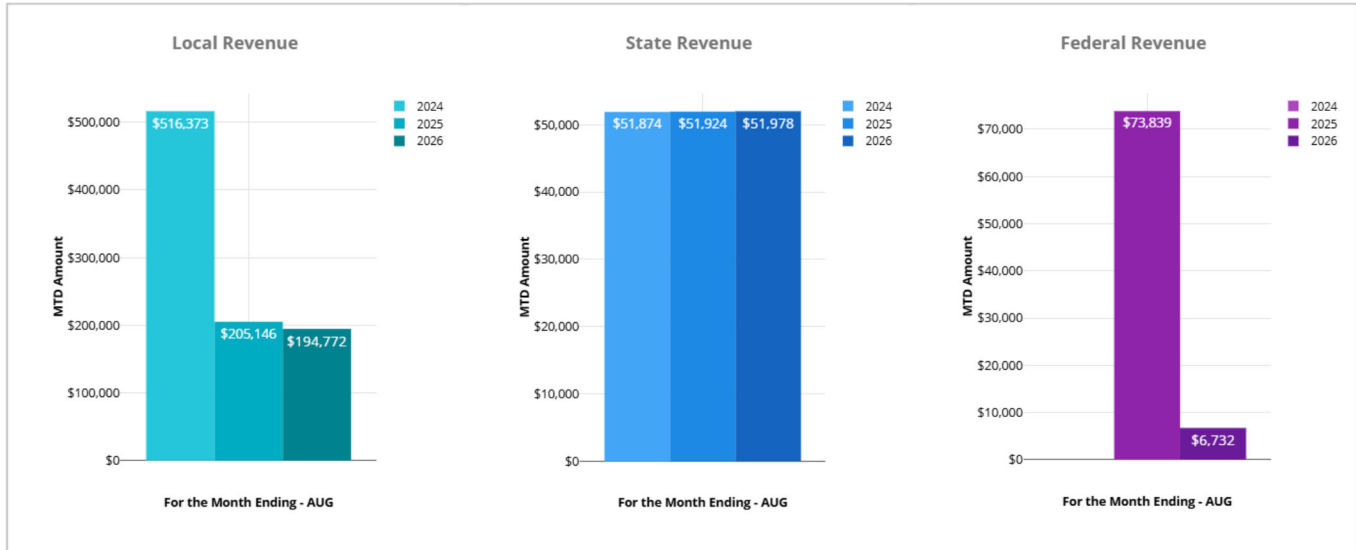
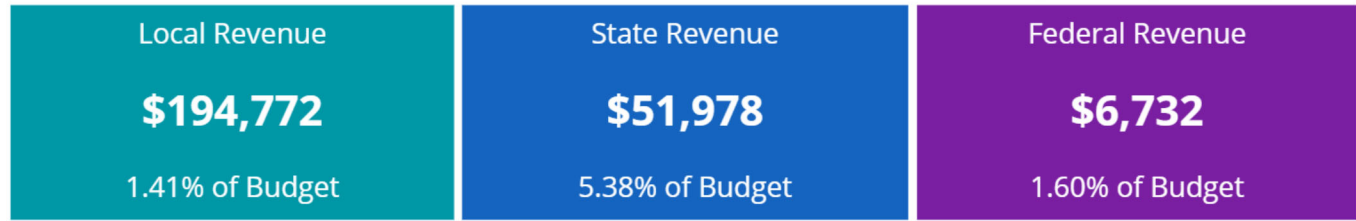
	FY 2024 MTD Amount	FY 2025 MTD Amount	FY 2026 MTD Amount	FY 2026 Annual Budget	FY 2026 % MTD Budget
SALARIES AND BENEFITS					
100 Salaries	\$110,470	\$383,939	\$400,887	\$8,731,811	4.59%
200 Benefits	\$39,046	\$113,064	\$113,656	\$2,195,974	5.18%
TOTAL SALARIES AND BENEFITS	\$149,516	\$497,003	\$514,543	\$10,927,785	4.71%
OTHER EXPENSES					
300 Purchased Services	\$83,822	-\$21,300	\$54,451	\$2,748,233	1.98%
400 Supplies & Materials	\$48,425	\$127,303	\$44,361	\$971,995	4.56%
500 Capital Outlay	\$64,290	\$5,969	\$27,695	\$153,300	18.07%
600 Other Objects	\$102,830	\$59,641	\$74,684	\$558,350	13.38%
700 Non-Capitalized Equipment	\$0	\$0	\$298	\$4,300	6.93%
800 Termination Benefits	\$0	\$0	\$0	\$0	0.00%
TOTAL OTHER EXPENSES	\$299,367	\$171,613	\$201,489	\$4,436,178	4.54%
TOTAL EXPENSES	\$448,883	\$668,616	\$716,032	\$15,363,963	4.66%
OTHER FINANCING USES					
	\$0	\$0	\$0	\$96,641	0.00%
TOTAL EXPENSES & OTHER FINANCING USES	\$448,883	\$668,616	\$716,032	\$15,460,604	4.63%

Expense Insights:

Operating Funds (excluding transfers) expenses totaled \$715,714 in August 2025, which is \$47,098 or 7.0% more than the amount spent last year for this month. The year over year difference is driven by a decrease in 400 Supplies & Materials of -\$83,260, an increase in 300 Purchased Services of \$75,751, and an increase in 500 Capital Outlay of \$21,726.

*Operating Funds = Educational, Operations & Maintenance, Transportation, Illinois Municipal Retirement & Social Security, Working Cash, Tort

Benjamin SD 25
Month to Date Revenue Overview - Operating Funds*
August 2025



	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	\$436,520	\$103,516	\$107,979	\$13,213,362	0.82%
1200 Payments in Lieu of Taxes	\$4,236	\$3,172	\$1,995	\$76,000	2.62%
1500 Earnings on Investments	\$44,774	\$58,036	\$33,621	\$274,000	12.27%
1600 Food Service	\$3,748	\$8,618	\$12,431	\$73,800	16.84%
1900 Other Revenue from Local Sources	\$10,296	\$11,817	\$16,495	\$112,500	14.66%
ALL OTHER LOCAL REVENUE	\$16,798	\$19,988	\$22,252	\$84,000	26.49%
TOTAL LOCAL REVENUE	\$516,373	\$205,146	\$194,772	\$13,833,662	1.41%
STATE REVENUE					
3000 Unrestricted Grants-in-Aid	\$51,874	\$51,924	\$51,978	\$551,000	9.43%
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	\$300,000	0.00%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	\$50,850	0.00%
TOTAL STATE REVENUE	\$51,874	\$51,924	\$51,978	\$966,850	5.38%
TOTAL FEDERAL REVENUE	\$0	\$73,839	\$6,732	\$422,055	1.60%
TOTAL REVENUE	\$568,247	\$330,909	\$253,482	\$15,222,567	1.67%
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0	0.00%
TOTAL REVENUE & OTHER FINANCING SOURCES	\$568,247	\$330,909	\$253,482	\$15,222,567	1.67%

Revenue Insight:

Operating Funds (excluding transfers) revenues totaled \$253,483 in August 2025, which is -\$77,427 or -23.4% less than the amount received last year for this month. The year over year difference is driven by a decrease in 4000 Federal Sources of -\$67,107, a decrease in 1000 Local Sources of -\$10,374, and an increase in 3000 State Sources of \$54.

*Operating Funds = Educational, Operations & Maintenance, Transportation, Illinois Municipal Retirement & Social Security, Working Cash, Tort

Benjamin SD 25

Year To Date Expense Overview - Operating Funds*

August 2025

Purchased Services

\$585,885

21.32% of Budget

Supplies & Materials

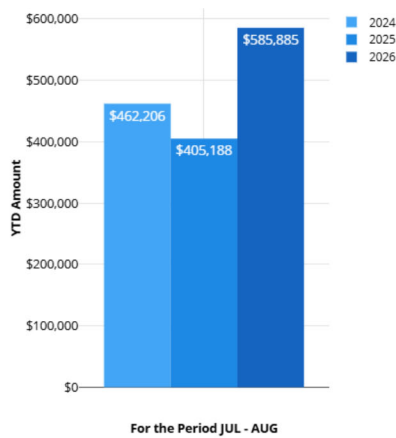
\$462,563

47.59% of Budget

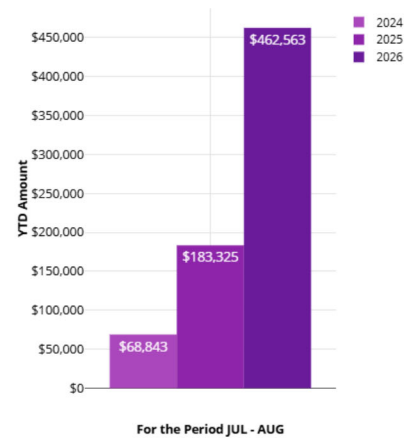
Salaries and Benefits



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	\$205,622	\$486,482	\$511,459	\$8,731,811	5.86%
200 Benefits	\$77,063	\$154,024	\$160,452	\$2,195,974	7.31%
TOTAL SALARIES AND BENEFITS	\$282,685	\$640,506	\$671,911	\$10,927,785	6.15%
OTHER EXPENSES					
300 Purchased Services	\$462,206	\$405,188	\$585,885	\$2,748,233	21.32%
400 Supplies & Materials	\$68,843	\$183,325	\$463,004	\$971,995	47.63%
500 Capital Outlay	\$126,599	\$6,795	\$29,843	\$153,300	19.47%
600 Other Objects	\$171,320	\$67,393	\$87,643	\$558,350	15.70%
700 Non-Capitalized Equipment	\$0	\$0	\$298	\$4,300	6.93%
800 Termination Benefits	\$0	\$0	\$0	\$0	0.00%
TOTAL OTHER EXPENSES	\$828,968	\$662,701	\$1,166,673	\$4,436,178	26.3%
TOTAL EXPENSES	\$1,111,653	\$1,303,207	\$1,838,584	\$15,363,963	11.97%
OTHER FINANCING USES	\$0	\$0	\$0	\$96,641	0.00%
TOTAL EXPENSES & OTHER FINANCING USES	\$1,111,653	\$1,303,207	\$1,838,584	\$15,460,604	11.89%

Expense Insights:

Operating Funds (excluding transfers) YTD expenses totaled \$1,838,143 through August 2025, which is \$534,935 or 29.1% more than the amount spent last year for this period. The YTD difference is driven by an increase in 400 Supplies & Materials of \$279,238, an increase in 300 Purchased Services of \$180,697, and an increase in 100 Salaries of \$24,976.

*Operating Funds = Educational, Operations & Maintenance, Transportation, Illinois Municipal Retirement & Social Security, Working Cash, Tort

Benjamin SD 25

Year to Date Revenue Overview - Operating Funds*

August 2025

Local Revenue

\$336,884

2.44% of Budget

State Revenue

\$51,978

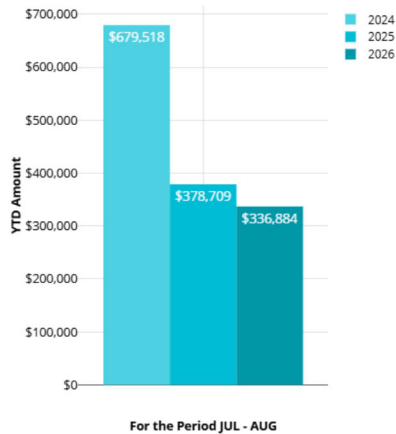
5.38% of Budget

Federal Revenue

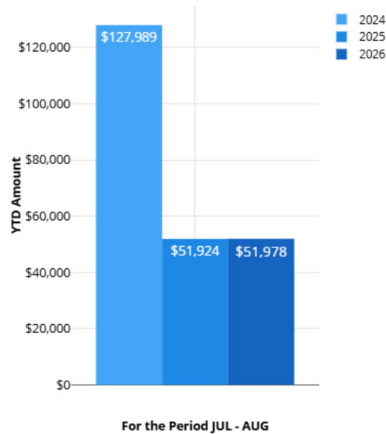
\$162,864

38.59% of Budget

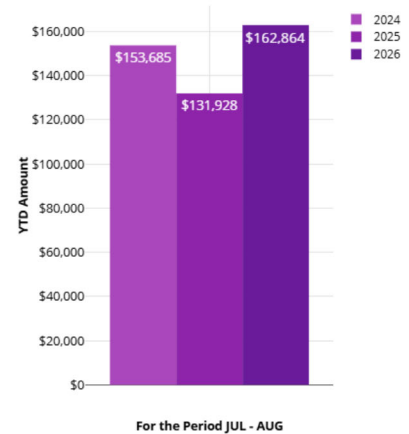
Local Revenue



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	\$526,715	\$220,337	\$198,602	\$13,213,362	1.50%
1200 Payments in Lieu of Taxes	\$30,513	\$20,178	\$13,606	\$76,000	17.90%
1500 Earnings on Investments	\$76,560	\$88,318	\$68,183	\$274,000	24.88%
1600 Food Service	\$4,073	\$9,158	\$12,431	\$73,800	16.84%
1900 Other Revenue from Local Sources	\$18,260	\$18,714	\$19,733	\$112,500	17.54%
ALL OTHER LOCAL REVENUE	\$23,397	\$22,004	\$24,329	\$84,000	28.96%
TOTAL LOCAL REVENUE	\$679,518	\$378,709	\$336,884	\$13,833,662	2.44%
STATE REVENUE					
3000 Unrestricted Grants-in-Aid	\$51,874	\$51,924	\$51,978	\$551,000	9.43%
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	\$127,989	\$51,924	\$51,978	\$966,850	5.38%
TOTAL FEDERAL REVENUE	\$153,685	\$131,928	\$162,864	\$422,055	38.59%
TOTAL REVENUE	\$961,192	\$562,561	\$551,726	\$15,222,567	3.62%
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0	0.00%
TOTAL REVENUE & OTHER FINANCING SOURCES	\$961,192	\$562,561	\$551,726	\$15,222,567	3.62%

Revenue Insight:

Operating Funds (excluding transfers) YTD revenues totaled \$551,726 through August 2025, which is -\$10,835 or -2.0% less than the amount received last year for this period. The YTD difference is driven by a decrease in 1000 Local Sources of -\$41,825, an increase in 4000 Federal Sources of \$30,936, and an increase in 3000 State Sources of \$54.

*Operating Funds = Educational, Operations & Maintenance, Transportation, Illinois Municipal Retirement & Social Security, Working Cash, Tort