Benjamin
School District 25
Business Services

June 2026
TREASURER'S REPORT
An Analysis of May 2026 Financials

FUND BALANCE REPORT

Fund Balance
For the Period Ending May 31, 2026

FUND	Fund Balance July 1, 2025	Revenues	Expenditures	Other Sources / (Uses)	Fund Balance May 31 2026	Month Over Month	Year to Date
Educational	$6,406,719	$7,557,687	$10,551,260	$0	$3,413,147	$95,496	($2,993,572)
Operations and Maintenance	$1,339,228	$726,404	$1,112,902	$0	$952,730	$19,230	($386,498)
Debt Service	$970,083	$618,885	$1,587,681	$0	$1,287	$86,612	($968,796)
Transportation	$1,058,655	$549,144	$819,293	$0	$788,506	($56,368)	($270,149)
IMRF	$678,235	$20,183	$131,910	$0	$566,507	($8,894)	($111,728)
SS	$380,970	$25,659	$180,133	$0	$226,495	($10,780)	($154,474)
Capital Projects	$6,303,876	$152,882	$6,506,886	$203,264	$153,136	($7,351)	($6,150,740)
Working Cash	$323,171	$13,297	$0	$0	$336,468	$6,872	$13,297
Tort	$162,779	$61,183	$148,906	$0	$75,056	$11,948	($87,723)
TOTAL ALL FUNDS	**$17,623,716**	**$9,725,324**	**$21,038,971**	**$203,264**	**$6,513,332**	$136,764	**($11,110,383)**
		$9,928,587					

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Balances Summary of Financial Dashboard:
Operating Fund balances at the end of May 2026 totaled $6,358,427, which is $392,356 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 -$7,487,380 for a grand total of $6,512,850.

Revenue Insight:
All Funds (excluding transfers) revenues totaled $1,325,554 in May 2026, which is $268,525, or 25.4%, higher than the amount received last year for this month. The year-over-year difference is driven by increases in 1000 Local Sources ($192,537), 3000 State Sources ($49,204), and 4000 Federal Sources ($26,784). Operating Funds (excluding transfers) **YTD** revenues totaled $8,953,557 through May 2026, which is $422,211 or 4.7% more than the amount received last year for this period. The YTD difference is driven by increases in 1000 Local Sources ($244,846), 4000 Federal Sources ($117,037), and 3000 State Sources ($60,328).

Expense Insights:
Operating Funds (excluding transfers) expenses totaled $1,180,360 in May 2026, which is $10,489, or -0.9%, less than the amount spent last year for this month. The year-over-year difference is driven by a decrease in 300 Purchased Services of -$46,755, an increase in 400 Supplies & Materials of $25,143, and an increase in 500 Capital Outlay of $17,284. **YTD** expenses totaled $12,944,403 through May 2026, which is $445,817 or 3.4% more than the amount spent last year for this period. The YTD difference is driven by an increase in 400 Supplies & Materials of $342,736, a decrease in 600 Other Objects of -$197,789, and an increase in 500 Capital Outlay of $138,113.

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	$5,490,850	Total Sum of Direct Expenditur	$12,483,455		Total Sum of Cash & Investments		$5,490,850
Total Sum of Direct Revenues	$8,846,532	Total Sum of Direct Revenue	$8,846,532		Total Sum of Direct Expenditures		$12,483,455
Ratio:	0.621	Net:		($3,636,923)	Average Daily Expenditures (330 Days)		$37,828.65
	62%	Ratio:	1.411		Days Cash on Hand		145
					Dollar amount above 180	$	(1,318,306.90)
Month over Month Change:							1
			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			3	
		Total Score	2.7			Early Warning	

Financial Profile Insight:
The District finished the budget month of May with 145 Days of cash on hand, based on 330 Operating Days. This is an increase in 1 days over the previous month and 47 days over the previous year. Daily expenditures for the year average $37,829. 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 $1,109,729 ahead of the previous year, while the Transportation Fund is trending $256,057 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 at this time.

INVESTMENT SUMMARY REPORT

Investment Report for April 2026:

Month-to-Date Earnings from Investments	Year-to-Date Earnings on Investments
$59,351	**$444,102**

Total Earnings Since August 2023 Investment Plan: $1,959,728