


**FUND BALANCE REPORT**

<b>Fund Balance</b>							
<b>For the Period Ending May 31, 2026</b>							
<b>FUND</b>	<b>Fund Balance July 1, 2025</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Other Sources / (Uses)</b>	<b>Fund Balance May 31, 2026</b>	<b>Month Over Month</b>	<b>Year to Date</b>
Educational	\$6,406,235	\$7,557,687	\$10,546,843	\$0	\$3,417,079	\$129,963	(\$2,989,156)
Operations and Maintenance	\$1,339,228	\$726,404	\$1,094,758	\$0	\$970,874	\$37,578	(\$368,354)
Debt Service	\$970,083	\$618,885	\$1,587,681	\$0	\$1,287	(\$133,409)	(\$968,796)
Transportation	\$1,058,655	\$549,144	\$819,293	\$0	\$788,506	(\$52,957)	(\$270,149)
IMRF	\$1,059,205	\$38,944	\$312,043	\$0	\$786,106	(\$26,463)	(\$273,099)
Capital Projects	\$6,213,397	\$151,390	\$6,506,886	\$203,263	\$61,164	(\$8,429)	(\$6,152,233)
Working Cash	\$323,171	\$13,297	\$0	\$0	\$336,468	\$6,874	\$13,297
Tort	\$162,779	\$61,183	\$148,906	\$0	\$75,056	\$11,980	(\$87,723)
<b>TOTAL ALL FUNDS</b>	<b>\$17,532,753</b>	<b>\$9,716,934</b>	<b>\$21,016,410</b>	<b>\$203,263</b>	<b>\$6,436,540</b>	<b>(\$34,863)</b>	<b>(\$11,096,213)</b>



**Balances Summary:**

Operating Fund balances at the end of May 2026 totaled \$6,436,540, which is \$34,683 less than the previous month. The District's total fund balance has decreased by \$11,096,213 year to date. Total fund balances year over year are \$6,555,432, less than the previous year at this time. This is directly attributable to the \$6,506,886 Capital Expenditures.

**FINANCIAL PROFILE REPORT**

<b>YTD: Financial Profile Summary</b>			
<b>Fund Balance to Revenue Ratio</b>		<b>Expenditures to Revenue Ratio</b>	
Total Sum of Fund Balance	\$5,512,927	Total Sum of Direct Expenditures	\$12,460,894
Total Sum of Direct Revenues	\$8,846,532	Total Sum of Direct Revenue	\$8,846,532
Ratio:	0.623	Net:	(\$3,614,362)
	62%	Ratio:	1.409
		<b>Days Cash on Hand (ED/O&amp;M/TRANS/WC)</b>	
		Total Sum of Cash & Investments	\$5,512,927
		Total Sum of Direct Expenditures	\$12,460,894
		Average Daily Expenditures (300 Days)	\$37,760.28
		Days Cash on Hand	146 (+) 50 over FY25
		Dollar amount above 180	\$ (1,283,924.27)
		<b>Spend to Receive Ratio</b>	
Score: <b>4 Greater Than 25%</b>		Score <b>4 \$1.00 : \$1.00 ratio</b>	
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 <b>4 At least 180 Days COH</b>	
		3 90-179 days COH	
		2 30 -89 days COH	
		1 Less than 30 Days COH	
		3	
		Total Score <b>2.7 Warning</b>	

**Financial Profile Insight:**

The District finished the budget month of May with 146 Days of cash on hand, based on 330 Operating Days. This is an increase in 4 days over the previous month and 50 days over the previous year. Daily expenditures for the year average \$37,760. 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:**

<b>Month-to-Date Earnings from Investments</b>	<b>Year-to-Date Earnings on Investments</b>
\$59,351	\$444,102

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