



MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
Statement of Revenues, Expenditures, And Changes In Fund Balances - Operating Funds
(Educational, Operations & Maintenance, Transportation, Social Security, IMRF and Tort)
Fiscal Year-To-Date Ending May 31, 2026

	Month-To-Date	Year-To-Date	Budget	% YTD Budget
REVENUE COLLECTED				
Local Sources:				
Property Taxes	-	69,522,273	152,823,276	45.5%
Personal Property Replacement Tax (PPRT)	549,096	2,639,510	2,754,091	95.8%
Food Service	247,739	2,949,780	3,040,000	97.0%
District Fees	32,080	1,642,272	1,673,302	98.1%
Other Local Sources	102,975	3,730,456	3,022,850	123.4%
State Sources:				
Evidence Based Funding	2,319,624	23,202,536	25,515,862	90.9%
Special Education	-	1,654,313	1,420,000	116.5%
Transportation Claim	-	5,005,984	6,388,801	78.4%
Early Childhood	-	2,262,432	2,226,686	101.6%
Other State Sources	8,037	1,863,813	2,074,782	89.8%
Federal Sources:				
Food Service	342,692	2,803,263	3,539,000	79.2%
ESEA Title I	-	2,594,399	2,604,729	99.6%
Special Education (IDEA)	-	4,622,738	3,434,140	134.6%
Medicaid Matching	168,467	1,617,660	1,400,000	115.5%
Other Federal Sources	60,618	2,247,874	2,731,711	82.3%
Total Revenue Collected	3,831,329	128,359,304	214,649,230	59.8%
EXPENDITURES PAID				
Instruction:				
Salaries & Benefits	8,687,818	92,222,629	102,646,213	89.8%
Other Objects	803,447	7,384,047	9,083,749	81.3%
Support Services - Pupil Related:				
Salaries & Benefits	1,565,327	16,832,863	18,867,379	89.2%
Other Objects	67,581	898,028	1,513,194	59.3%
Support Services - Other:				
Salaries & Benefits	2,597,089	28,364,693	30,216,301	93.9%
Other Objects	7,229,434	31,534,677	34,226,432	92.1%
Community Services	103,380	1,146,315	1,699,612	67.4%
Nonprogrammed Charges	5,203	2,050,424	2,125,444	96.5%
Capital Outlay	113,531	12,809,690	8,980,360	142.6%
Debt Service	-	46,224	46,224	100.0%
Total Expenditures Paid	21,172,809	193,289,590	209,404,908	92.3%
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	(17,341,480)	(64,930,286)	5,244,322	
OTHER FINANCING SOURCES (USES)				
Proceeds from Issuance of Debt	-	49,096	49,096	100.0%
Proceeds from Fixed Asset Disposal	-	350,910	-	0.0%
Transfers In	-	-	5,500,000	0.0%
Other Sources	-	-	-	0.0%
Transfers Out	-	(2,967,362)	(2,949,447)	100.6%
Other Uses	-	-	-	0.0%
Total Other Financing Sources (Uses)	-	(2,567,356)	2,599,649	-98.8%
NET CHANGE IN FUND BALANCE	(17,341,480)	(67,497,642)	7,843,971	



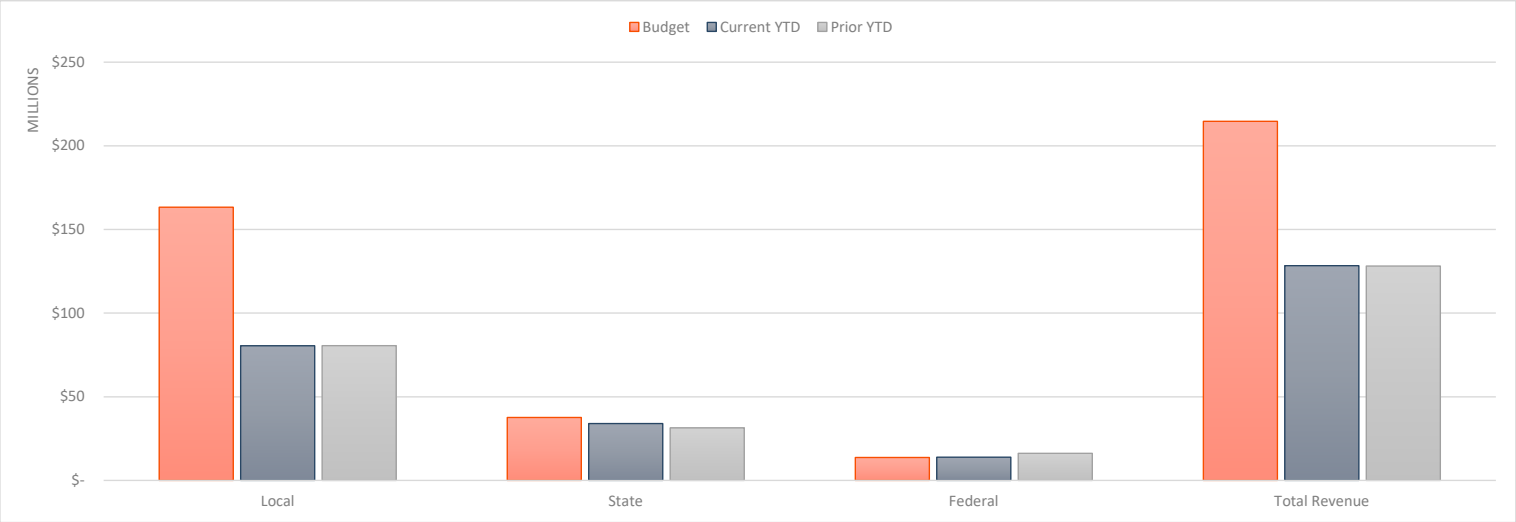
MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
Statement of Fund Balances
Governmental Funds (Excluding Student Activity Funds) and Internal Service Funds
Fiscal Year-To-Date Ending May 31, 2026

	Fund Balance 7/1/2025	Revenues	Expenditures	Other Sources (Uses)	Fund Balance 5/31/2026	Interfund Receivable (Loan)	Cash Balance	Investments
GOVERNMENTAL FUNDS								
Operating Funds:								
Educational	28,471,465	106,102,626	145,433,011	(2,601,707)	(13,460,626)	(11,150,000)	130,797	180,662
Operations & Maintenance	1,967,407	8,421,233	15,331,385	(314,958)	(5,257,703)	(5,200,000)	41,309	-
Transportation	263,952	8,101,309	21,306,409	6,305	(12,934,843)	(13,000,000)	71,193	-
Social Security	1,483,916	1,756,261	3,208,899	-	31,278	-	180,172	-
Municipal Retirement (IMRF)	1,651,437	759,853	1,999,757	-	411,533	-	776,596	-
Tort Immunity	663,003	3,218,021	6,010,129	343,004	(1,786,101)	(1,800,000)	24,490	-
Total Operating Funds	34,501,181	128,359,304	193,289,590	(2,567,356)	(32,996,461)	(31,150,000)	1,224,557	180,662
Other Funds:								
Debt Service	7,755,515	13,305,630	16,935,559	2,967,362	7,092,948	-	6,667,224	425,724
Capital Projects	-	2,219,832	298,344	-	1,921,488	(200,000)	2,121,488	-
Working Cash	56,790,105	2,370,954	-	-	59,161,058	34,700,000	4,306,898	20,154,160
Fire Prevention & Safety	10,005,054	913,088	8,773,663	-	2,144,479	-	672,868	1,471,612
Total Other Funds	74,550,674	18,809,503	26,007,566	2,967,362	70,319,974	34,500,000	13,768,478	22,051,496
Total Governmental Funds	109,051,855	147,168,807	219,297,155	400,006	37,323,513	3,350,000	14,993,035	22,232,158
INTERNAL SERVICE FUNDS								
Self-Funded Insurance Fund	(923,978)	21,607,116	21,706,916	-	(1,023,778)	(3,350,000)	2,306,698	-

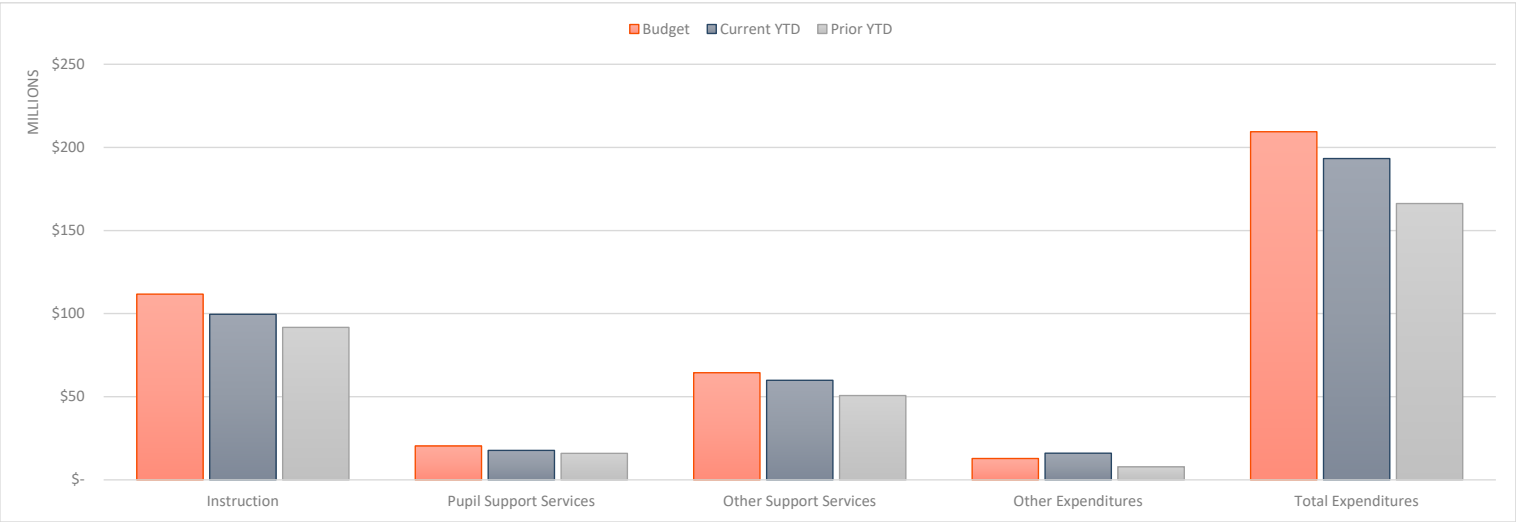


MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
Operating Funds Dashboard
(Educational, Operations & Maintenance, Transportation, Social Security, IMRF and Tort)
Fiscal Year-To-Date Ending May 31, 2026

REVENUES - BUDGET, CURRENT YTD AND PRIOR YTD



EXPENDITURES - BUDGET, CURRENT YTD AND PRIOR YTD



FUND BALANCE & CASH BALANCE

