

Financial Summary - YTD

Benjamin SD 25

Operating Funds

August 2026



REVENUE

\$0.8M

5.1% Budget Collected

Budget: \$15.3M



EXPENSE

\$1.6M

10.2% Budget Spent

Budget: \$15.7M



FUND BALANCE

\$8.7M

Prior Year: \$9.1M



Compared to YTD activity of FY 2026, Revenue increased \$0.2M (+42%), Expenses decreased -\$0.2M (-12.8%), and Operating Fund Balance decreased -\$0.3M (-3.8%).

Operating Revenue



Operating Expense



Operating Fund Balance



Revenue Drivers

YoY Change (YTD)

- ↑

Local Sources

+\$422K
- ↓

Federal Sources

-\$139K
- ↓

State Sources

-\$52K



Expense Drivers

YoY Change (YTD)

- ↓

Purchased Services

-\$197K
- ↓

Supplies & Materials

-\$125K
- ↑

Salaries

+\$50K
- ↑

Other Objects

+\$47K
- ↓

Capital Outlay

-\$29K

YTD KEY FINANCIAL SUMMARY (In Millions)

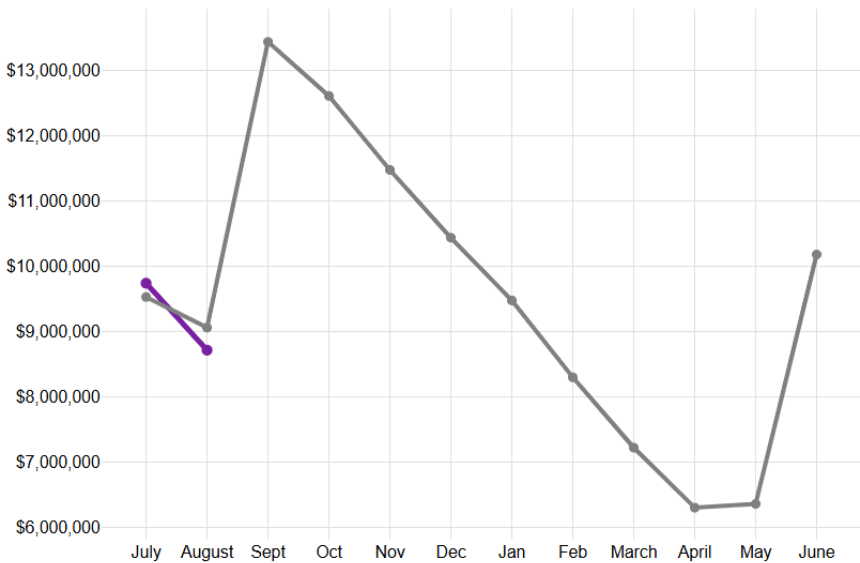
	FY 2027 YTD Amount	FY 2026 YTD Amount	\$ Change	% Change
Total Revenue	\$0.8	\$0.5	\$0.2	42.05%
Total Expenses	\$1.6	\$1.8	-\$0.2	-12.81%
Operating Surplus (Deficit)	-\$0.8	-\$1.3		
Other Sources	\$0.7	\$0		
Other Uses	\$1.3	\$0		
Total Surplus (Deficit)	-\$2.8	-\$1.3		
Fund Balance	\$8.7	\$9.1	-\$0.3	-3.8%
Fund Balance % of Budgeted Exp	55.4%	59%		

FUND BALANCE

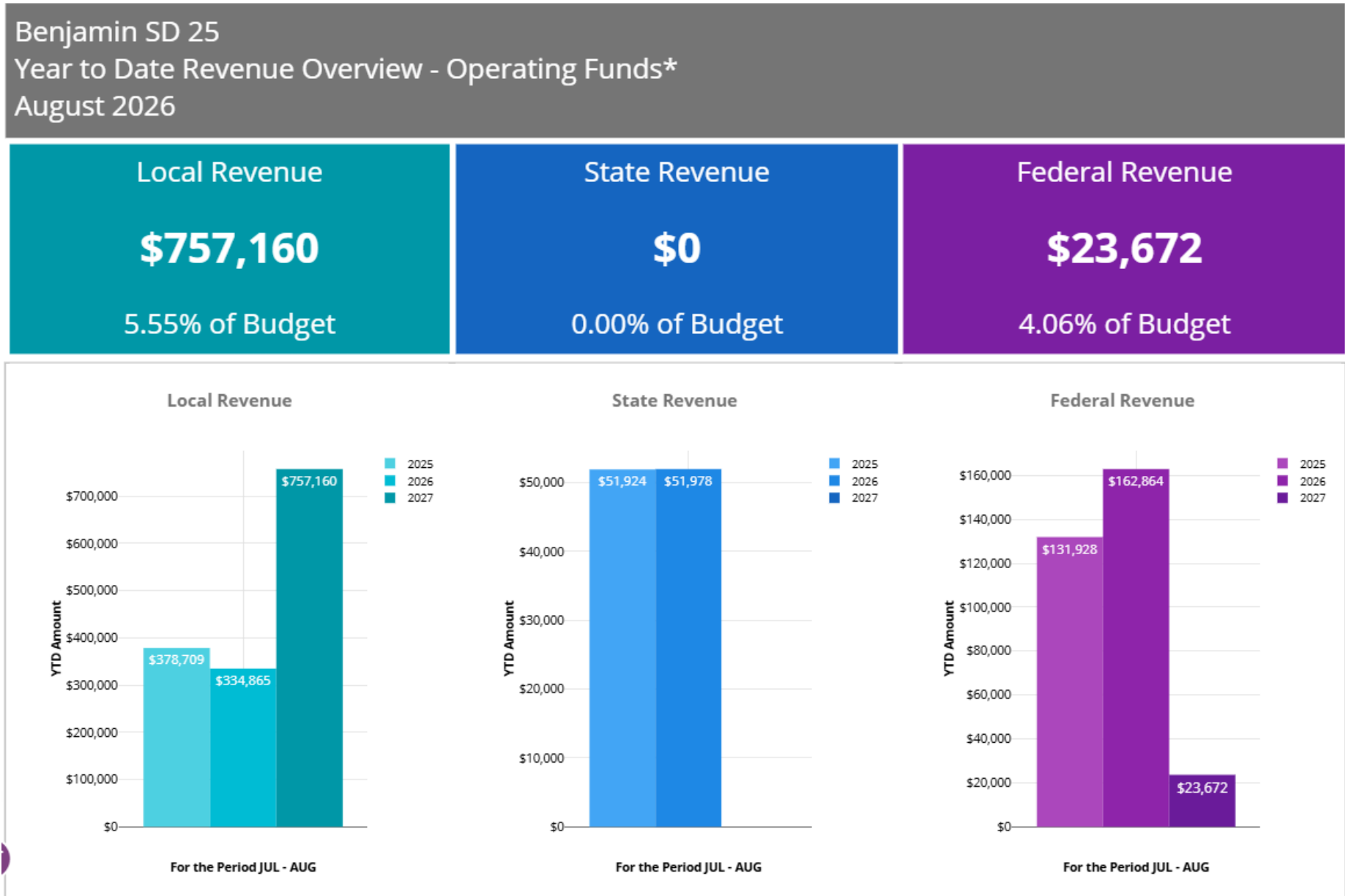
YTD PERFORMANCE VS. PRIOR YEAR

FY 2027

FY 2026

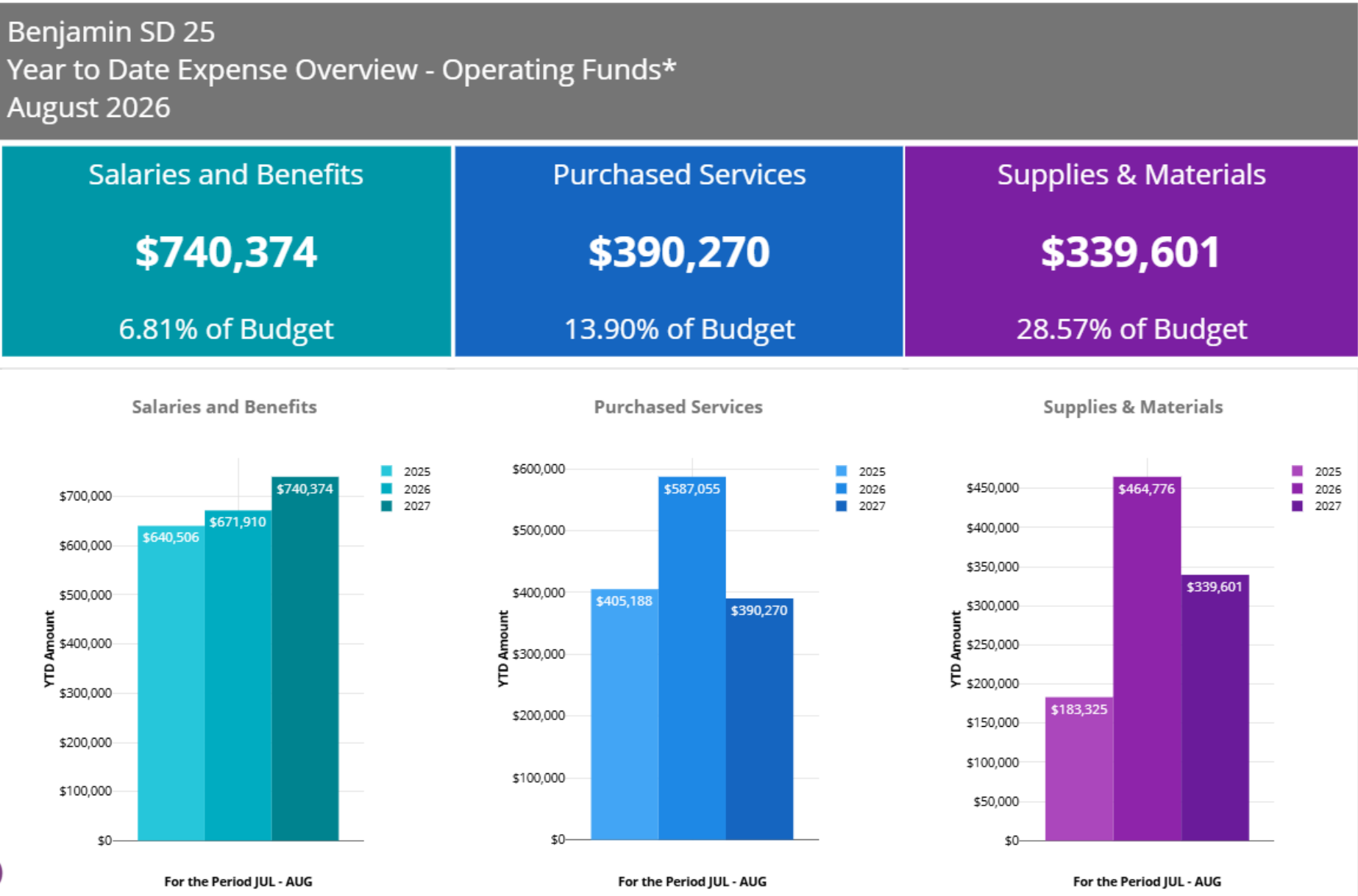


REVENUE REPORT



Revenue Insight:
Operating Funds (excluding transfers) YTD revenues totaled \$780,832 through August 2026, which is \$231,125 or 29.6% more than the amount received last year for this period. The YTD difference is driven by an increase in 1000 Local Sources of \$422,295 (Insurance Claim).

EXPENDITURE REPORT

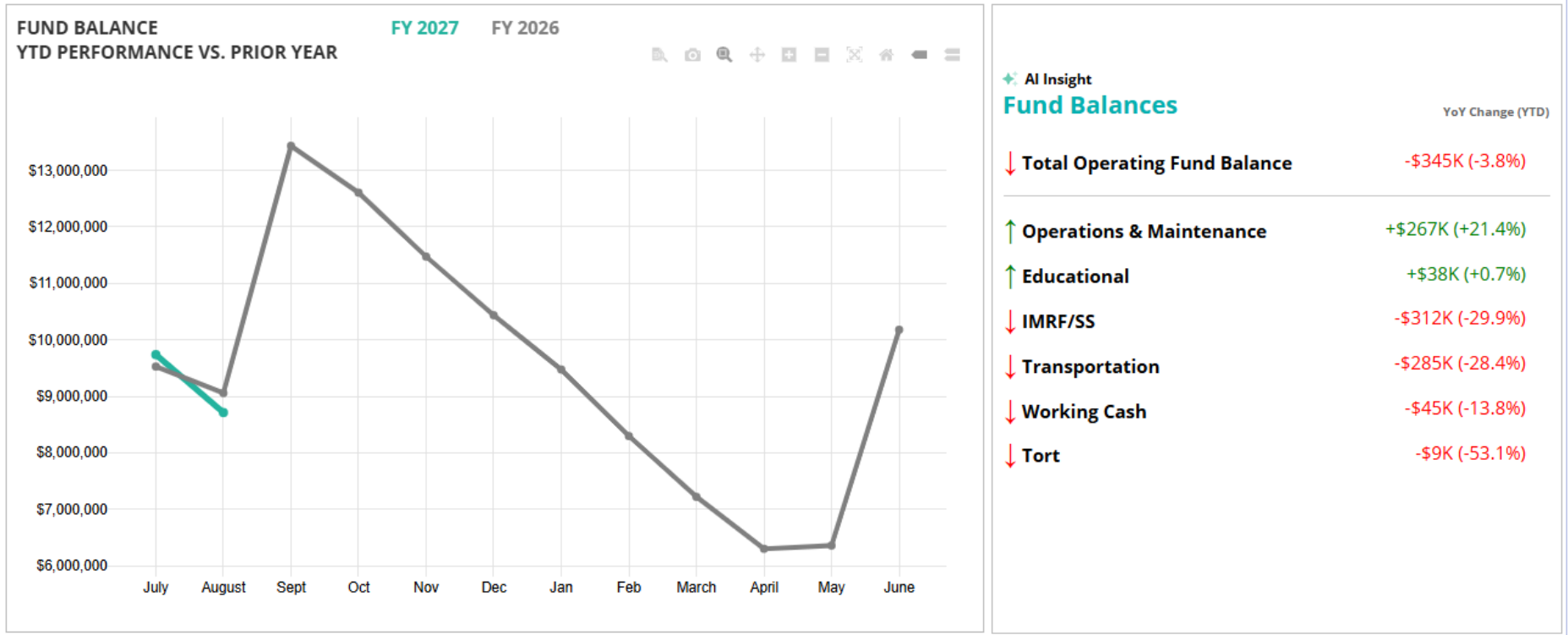


Expense Insights:
Operating Funds (excluding transfers) YTD expenses totaled \$1,605,551 through August 2026, which is -\$235,975 or -14.7% less than the amount spent last year for this period. The YTD difference is driven by a decrease in 300 Purchased Services of -\$196,786, a decrease in 400 Supplies & Materials of -\$125,176, and an increase in 100 Salaries of \$50,037.

FUND BALANCE REPORT

Fund Balance							
For the Period Ending August 31, 2026							
	Fund Balance July 1, 2026	Revenues	Expenditures	Other Sources / (Uses)	Fund Balance August 31 2026	Month Over Month	Year to Date
FUND							
Educational	\$6,713,679	\$313,561	\$1,130,495	(\$432,000)	\$5,464,745	(\$812,234)	(\$1,248,934)
Operations and Maintenance	\$1,328,370	\$434,316	\$248,319	\$0	\$1,514,367	(\$898)	\$185,997
Debt Service	\$494,381	\$19,145	(\$350)	(\$44,185)	\$469,691	(\$30,768)	(\$24,690)
Transportation	\$872,183	\$22,890	\$52,609	(\$125,185)	\$717,279	(\$114,864)	(\$154,904)
IMRF	\$544,906	\$1,961	\$14,549	\$0	\$532,318	(\$8,044)	(\$12,588)
SS	\$210,696	\$2,561	\$16,129	\$0	\$197,128	(\$9,686)	(\$13,568)
Capital Projects	\$144,585	\$1,543	\$497,020	\$684,639	\$333,747	\$656,930	\$189,162
Working Cash	\$360,521	\$2,559	\$0	(\$83,269)	\$279,811	(\$81,681)	(\$80,710)
Tort	\$148,127	\$2,983	\$143,450	\$0	\$7,660	\$1,991	(\$140,467)
Fire Prevention and Safety	\$0	\$52,036	\$16,670	\$0	\$35,366	\$52,036	\$35,366
TOTAL ALL FUNDS	\$10,817,448	\$853,555	\$2,118,891	\$0	\$9,516,746	(\$399,254)	(\$1,300,702)
		\$853,555					





Fund Balance Insight: The -\$345k difference YOY is due to the interest transfers made to pay capital expenditures.

FINANCIAL PROFILE REPORT

YTD: Financial Profile Summary						YOY
<u>Fund Balance to Revenue Ratio</u>		<u>Expenditures to Revenue Ratio</u>		<u>Days Cash on Hand (ED/O&M/TRANS/WC)</u>		
Total Sum of Fund Balance	\$7,976,202	Total Sum of Direct Expenditures	\$1,431,423	Total Sum of Cash & Investments	\$7,976,202	(\$24,305)
Total Sum of Direct Revenues	\$773,326	Total Sum of Direct Revenue	\$773,326	Total Sum of Direct Expenditures	\$1,431,423	(\$231,030)
Ratio:	10.314	Net:	(\$658,097)	Average Daily Expenditures (60 Days)	\$23,857.05	(\$3,850)
	1031%	Ratio:	1.851	Days Cash on Hand	334	46
				Dollar amount above 180	\$ 3,681,933.00	\$668,784

Financial Profile Insight:



FUND BALANCE

\$8.7M

Prior Year: \$9.1M



**FUND BALANCE
TO BUDGETED EXP**

55.4%

Prior Year: 59%



**DAYS OF FUND
BALANCE ON HAND**

334 Days

Prior Year: 288 Days

INVESTMENT SUMMARY REPORT

Month-to-Date Earnings from Investments	Year-to-Date Earnings on Investments
\$32,279	\$55,892