MADISON - PLAINS
LOCAL SCHOOL DISTRICT

Monthly Financial Report

2025-2026 FUND Balance and Budget Analysis

Fiscal Year start through Mar analysis.

@2023 Frontline Education

frontline Analytics | powered by Forecast5

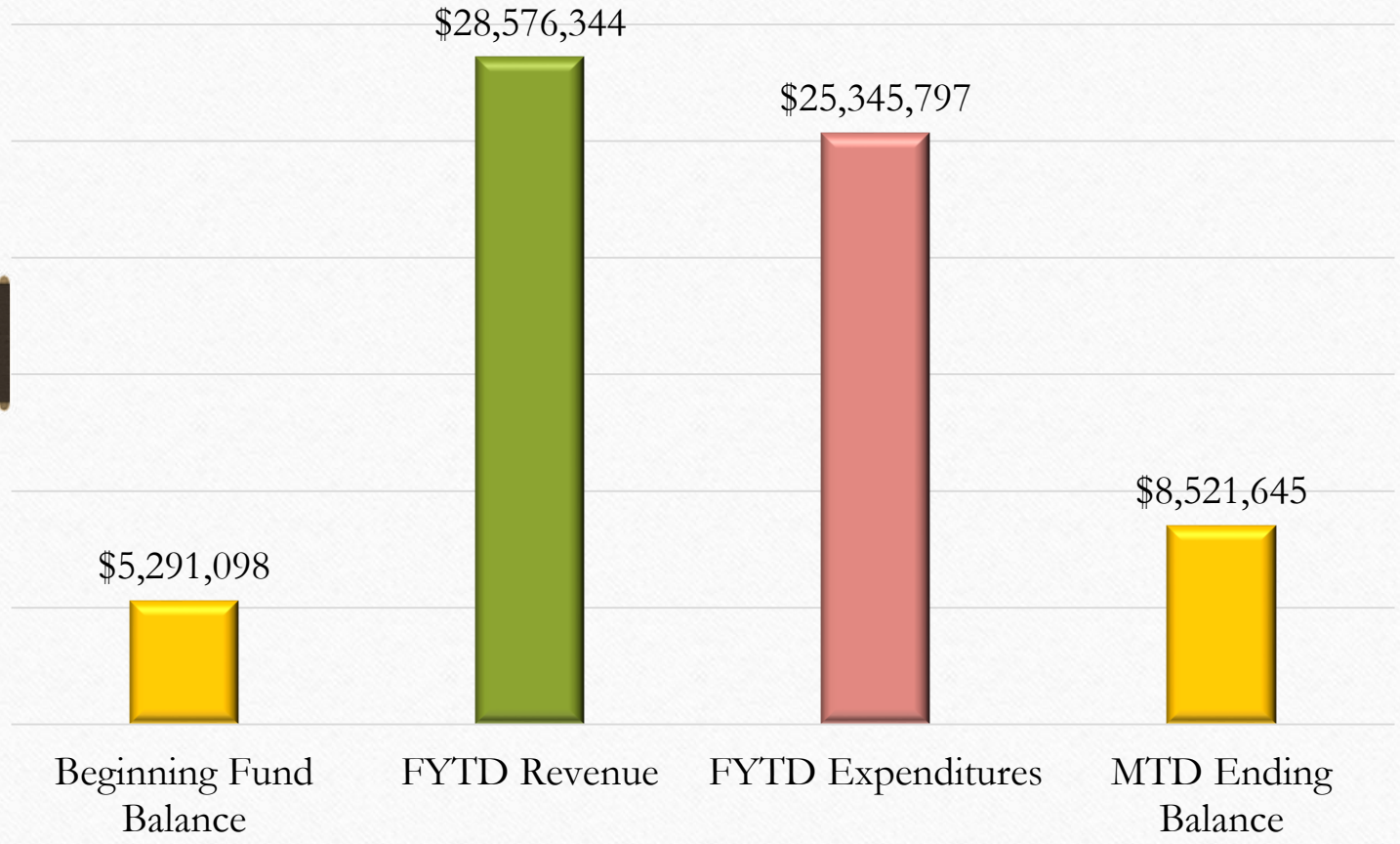
Index

- **Page 3 – Operating Fund(s) summary – FYTD**
  - Compares Beginning Balance, Revenue, Expenditures, Ending Fund Balance through Current Month
- **Page 4 – Percentage of Annual Revenue Received**
  - Shows percentage of revenue received and amount remaining compared to budget.
- **Page 5 – Percentage of Annual Budget Expended**
  - Shows percentage of budget expended and amount remaining compared to budget.
- **Page 6 – Revenue YTD Year-Over-Year Compare**
  - Compares revenue through the current month to last year's same time period.
- **Page 7 – Expenditure YTD Year-Over-Year Compare**
  - Compares expenditures through the current month to last year's same time period.
- **Page 8 – Revenue MTD Year-Over-Year Compare**
  - Compares revenue for the current month to last year.
- **Page 9 – Expenditure MTD Year-Over-Year Compare**
  - Compares expenditures for the current month to last year.
- **Page 10 – Projected Year-end Fund Balance Compared to Prior Year's**
  - Compares the current year-end projected (cash flow actual + estimated) to the prior year-end and calculates the days cash on hand.
- **Page 11 – Budgeted Fund Balance Compared to Cash Flow Trend**
  - Compares the budgeted fund balance at year-end to the current cash flow (actual + estimated) and analyzes for favorability

@2023 Frontline Education

frontline Analytics powered by Forecast5

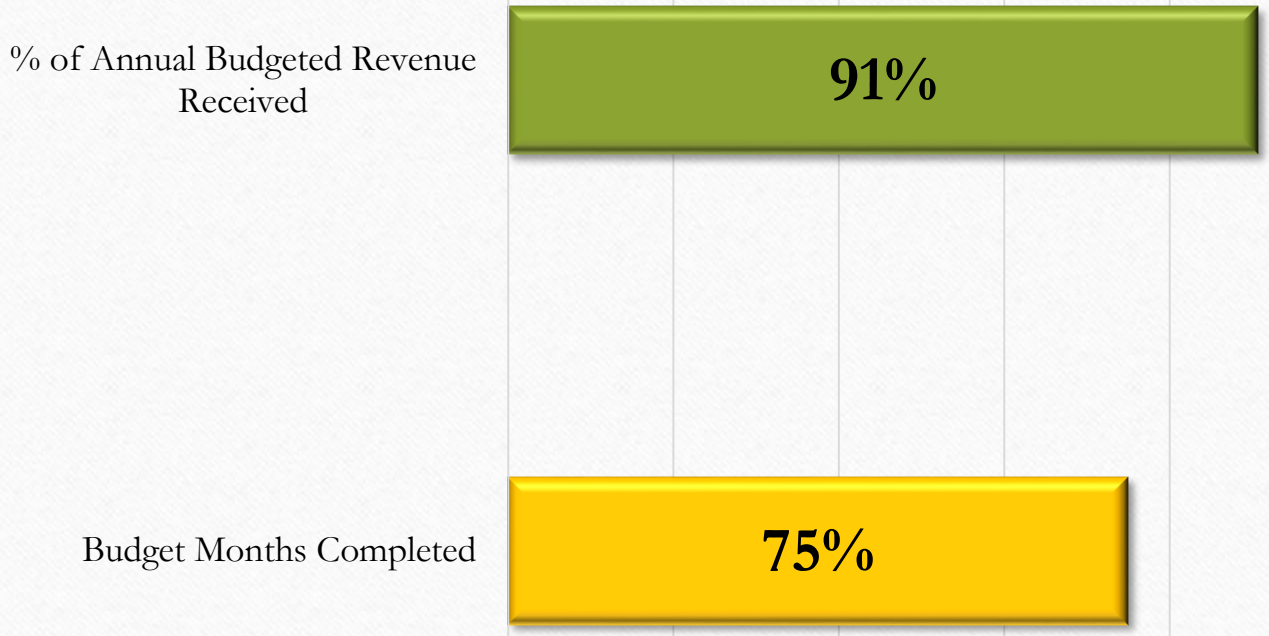
Operating Fund(s) Summary - FYTD



March's ending fund balance is up $3,230,547 compared to the July 1 beginning balance.

@2023 Frontline Education

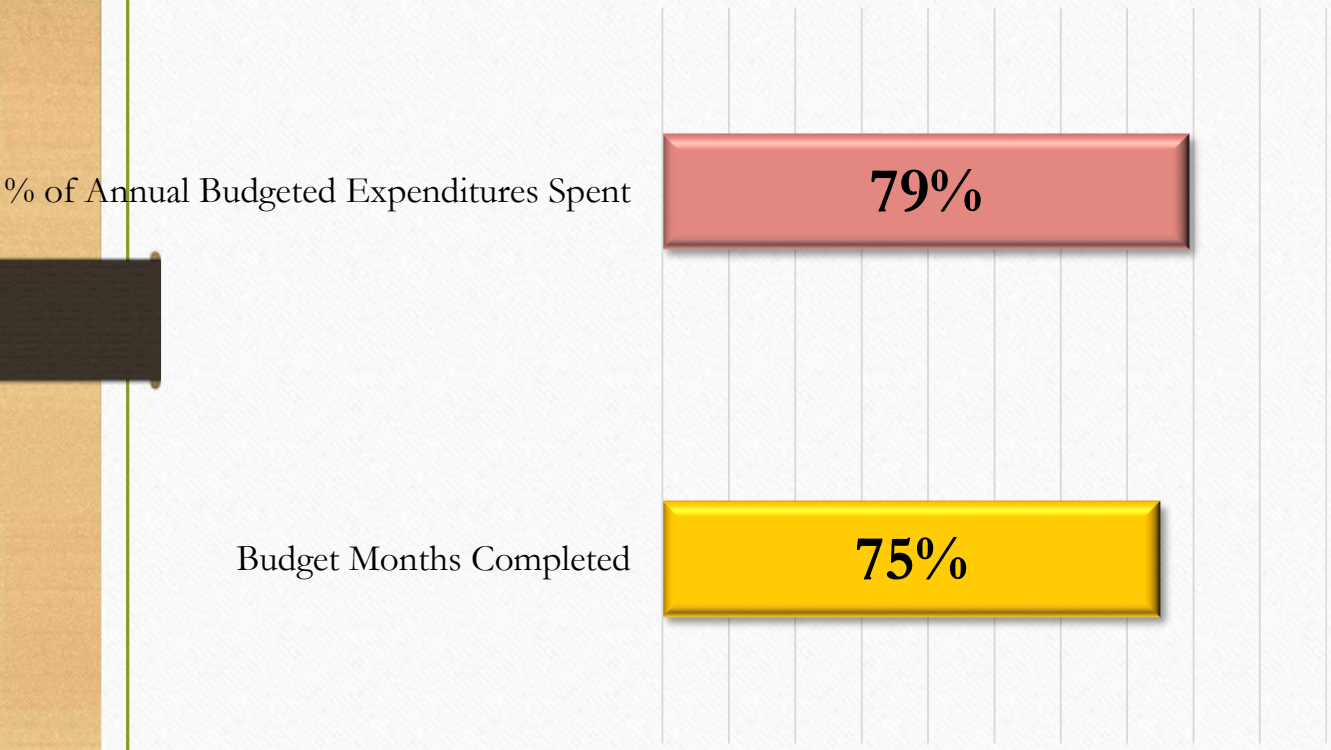
Percentage of Annual Revenue Received



Revenue received through March totals $28,576,344 of the annual budgeted total of $31,502,684. The amount of budgeted revenue remaining is $2,926,340.

@2023 Frontline Education

Percentage of Annual Budget Expended

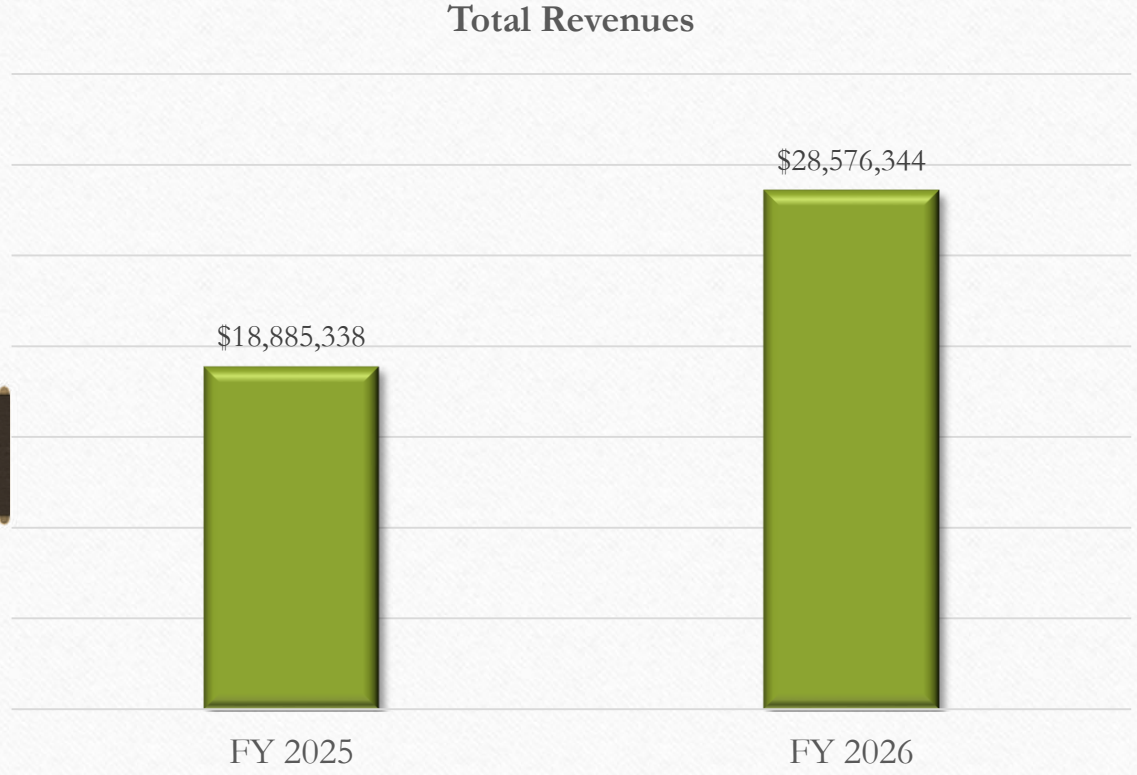


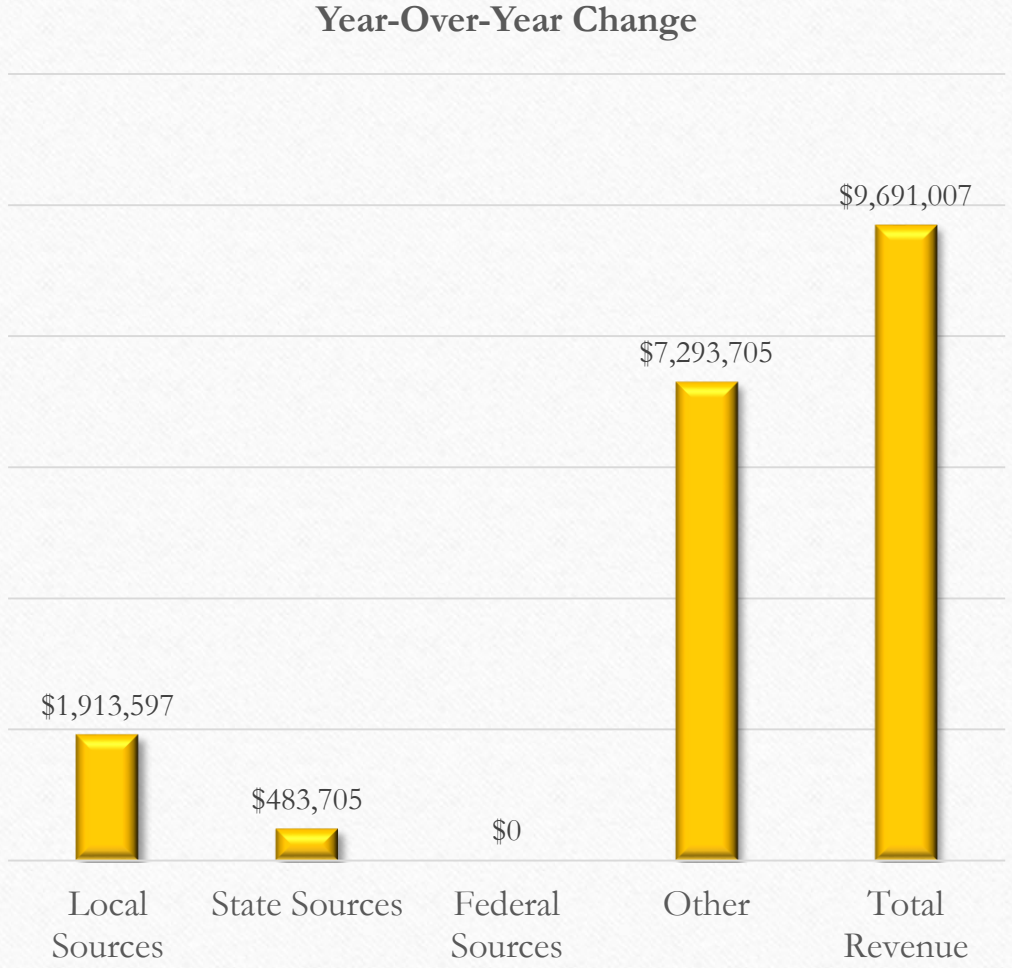
Expenditures through March total $25,345,797 of the annual budgeted total of $31,929,218. The amount of budgeted expenditures remaining is $6,583,421.

@2023 Frontline Education

frontline Analytics powered by Forecast5

Revenue YTD Year-Over-Year Compare



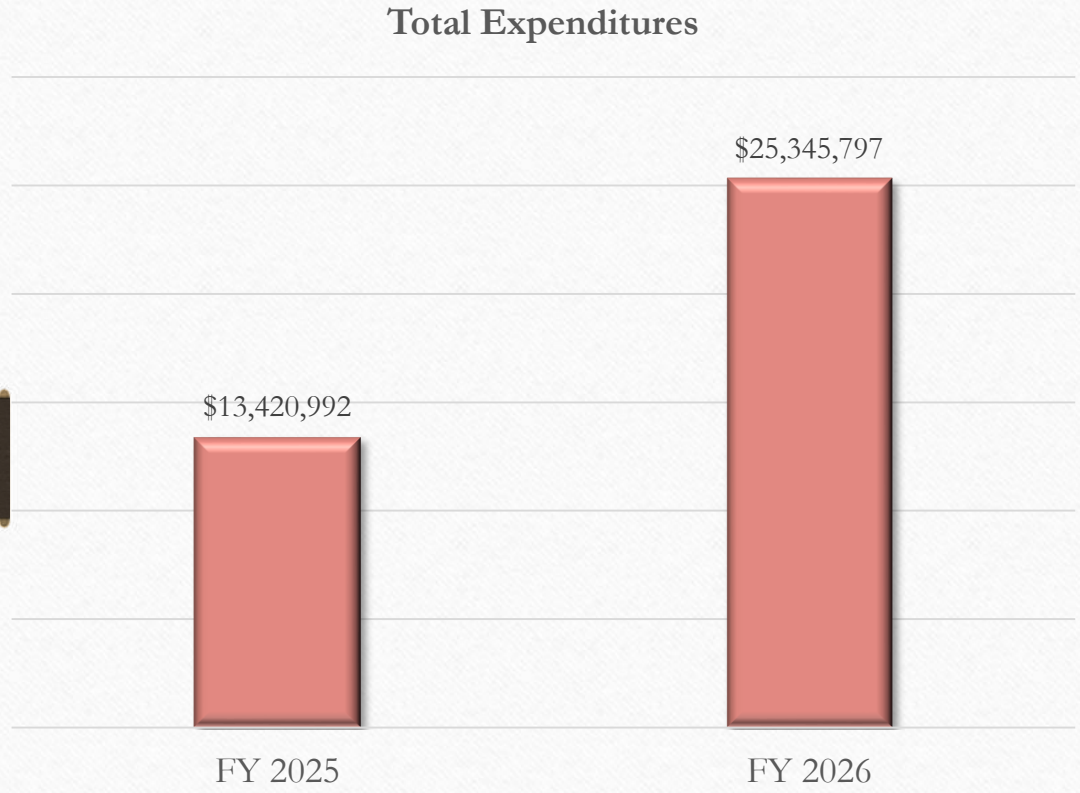


Through March revenue is up $9,691,007 compared to last year, a year-over-year change of 51%.

@2023 Frontline Education

frontline Analytics powered by Forecast5

Expenditure YTD Year-Over-Year Compare

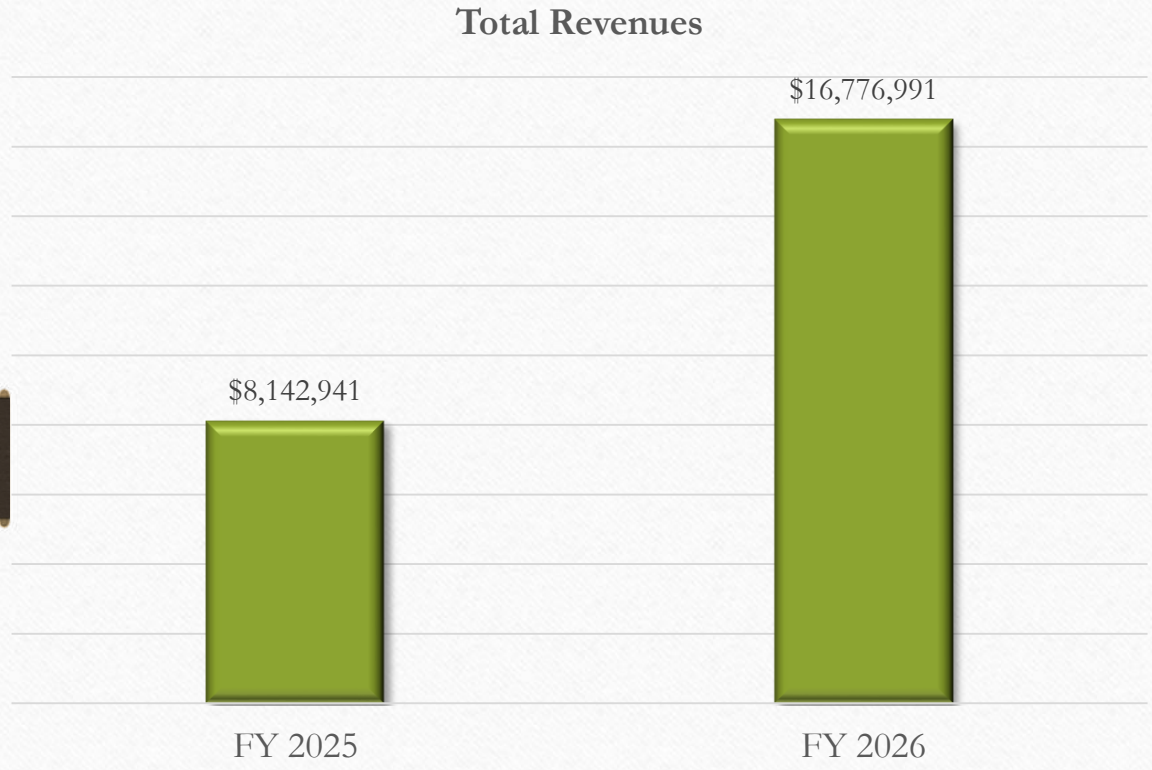


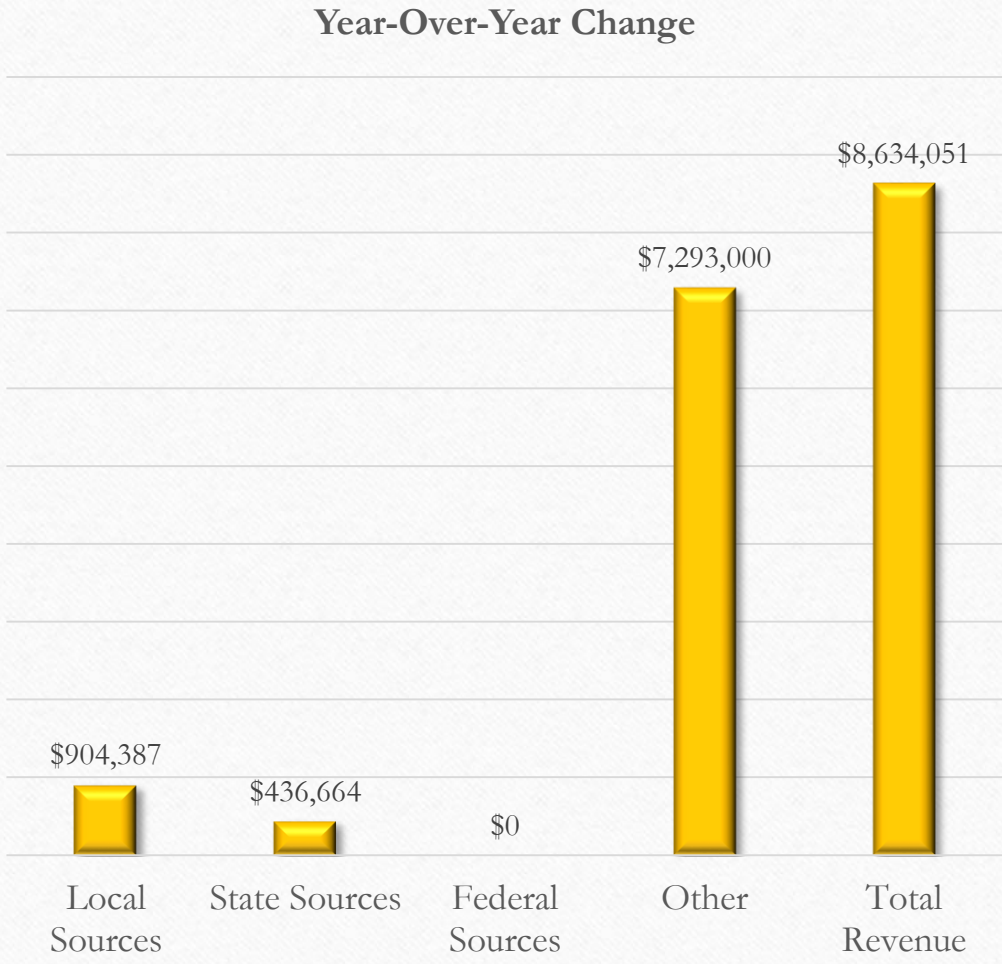
Through March expenditures are up $11,924,805 compared to last year, a year-over-year change of 89%.

@2023 Frontline Education

frontline Analytics powered by Forecast5

Revenue MTD Year-Over-Year Compare



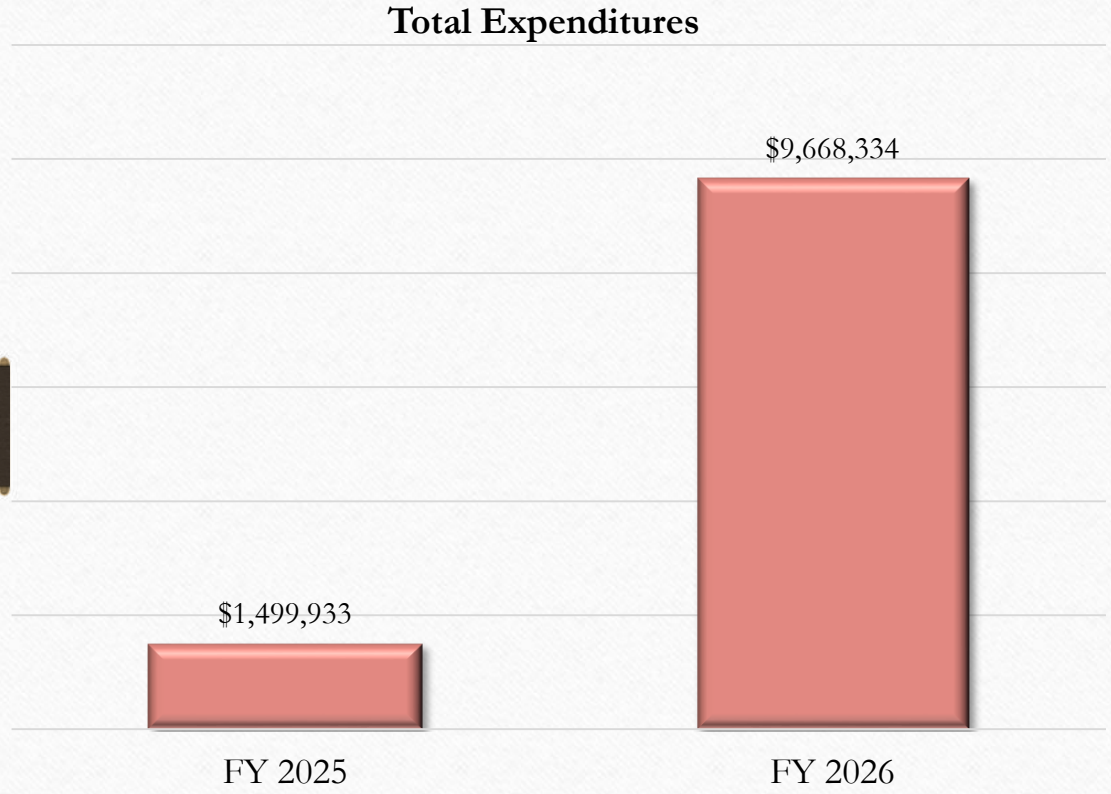


For the month of March revenue is up $8,634,051 compared to last year, a year-over-year change of 106%.

@2023 Frontline Education

frontline Analytics powered by Forecast5

Expenditure MTD Year-Over-Year Compare

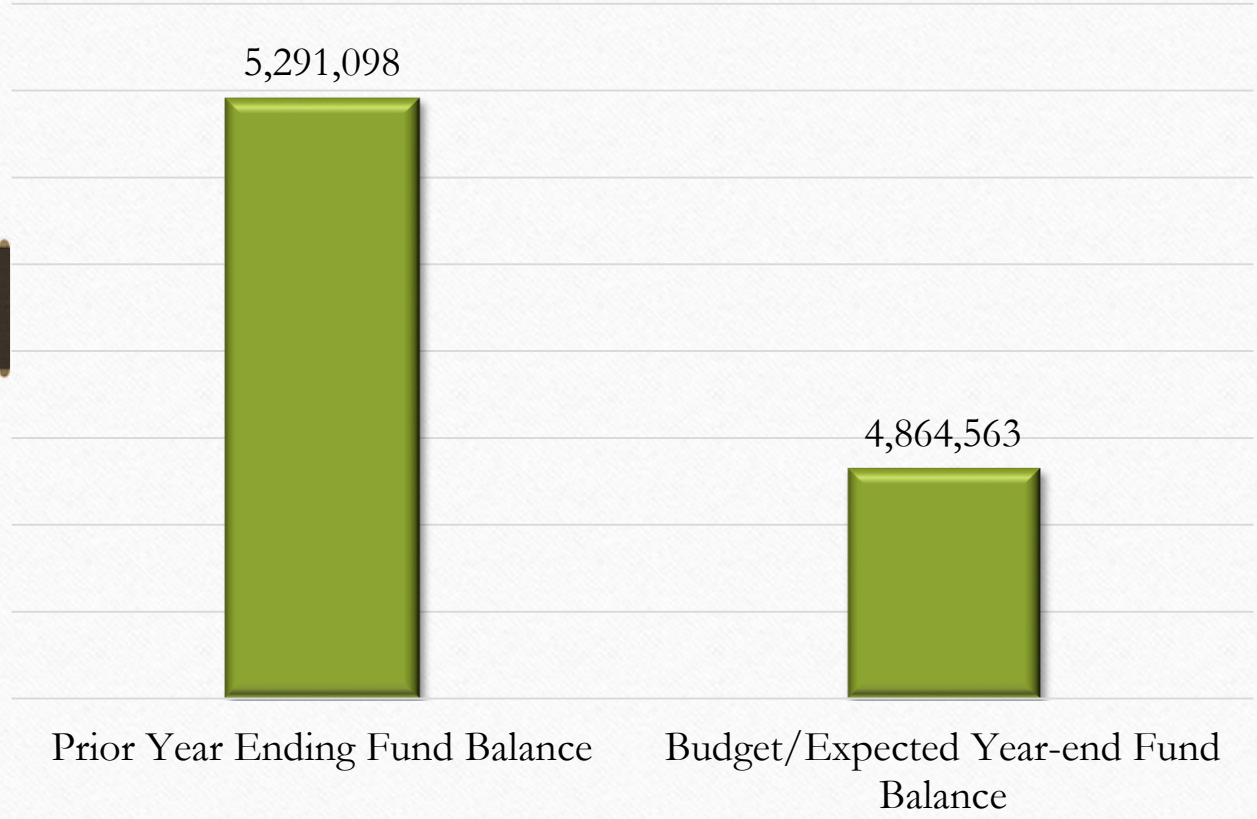


For the month of March expenditures are up $8,168,401 compared to last year, a year-over-year change of 545%.

@2023 Frontline Education

frontline Analytics powered by Forecast5

Projected Year-end Fund Balance Compared to Prior Year's

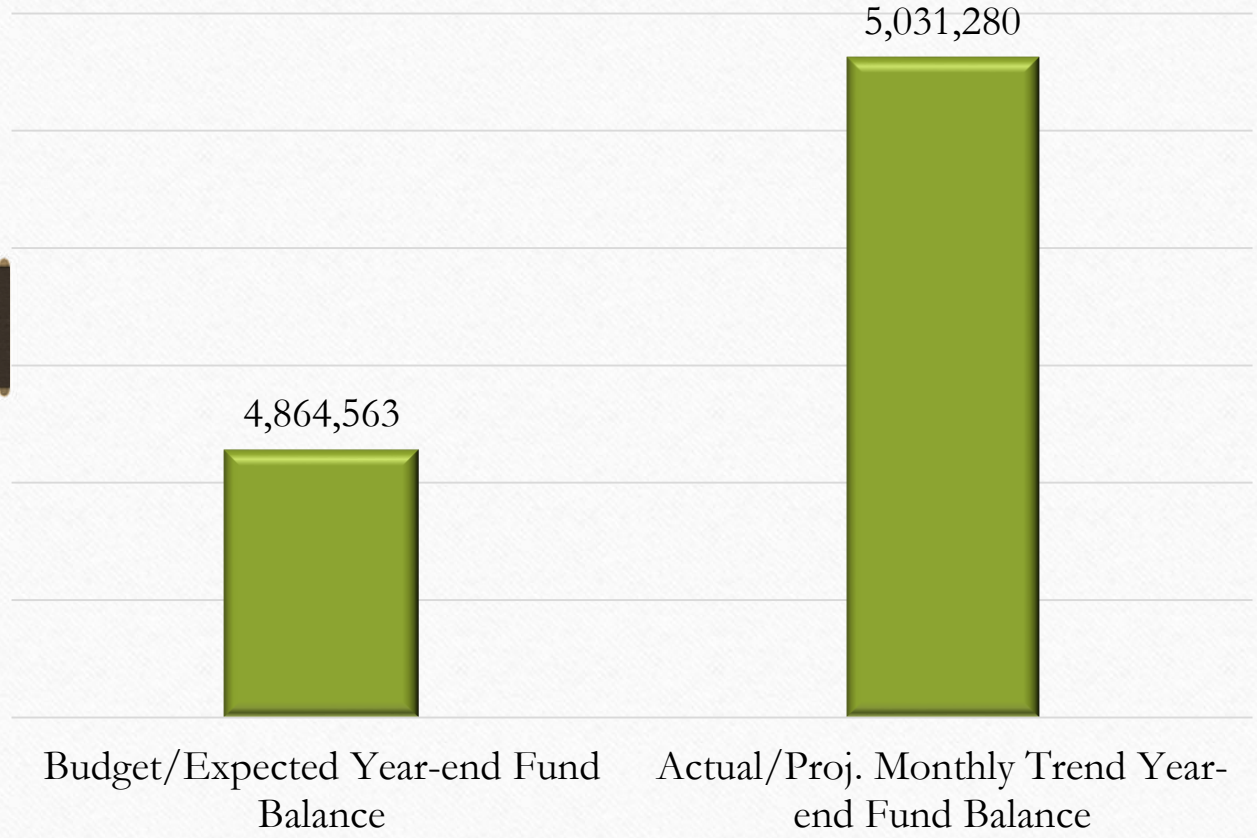


The current budget shows that for FY 2026 expenditures exceed revenue and the district's fund balance will decline -$426,535 compared to last year. The June 30, 2026 fund balance represents approximately 56 days cash on hand.

@2023 Frontline Education

frontline Analytics powered by Forecast5

Budgeted Fund Balance Compared to Current Cash Flow Trend



The budgeted 2026 fund balance was expected to be $4,864,563, current fund flow (trend) estimates suggest a favorable trend which is $166,716 higher.

@2023 Frontline Education