MADISON - PLAINS
LOCAL SCHOOL DISTRICT

# Monthly Financial Report

2025-2026 FUND Balance and Budget Analysis

Fiscal Year start through May analysis.

@2023 Frontline Education



frontline Analytics | powered by Forecast5

# Index

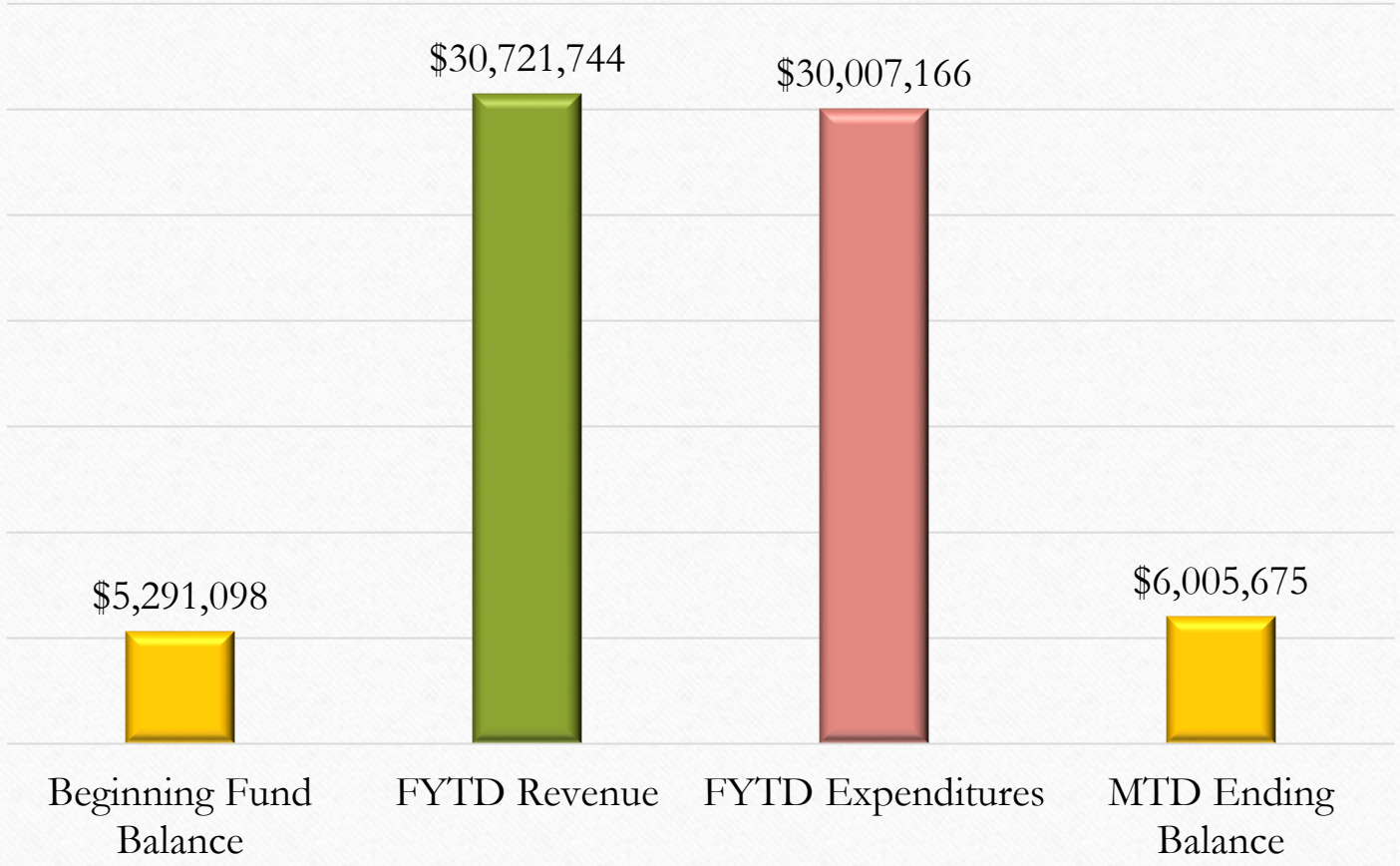

- **Page 3 – Operating Fund(s) summary – FYTD**
  - Compares Beginning Balance, Revenue, Expenditures, Ending Fund Balance through Current Month
- **Page 4 – Percentage of Annual Revenue Received**
  - Shows percentage of revenue received and amount remaining compared to budget.
- **Page 5 – Percentage 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

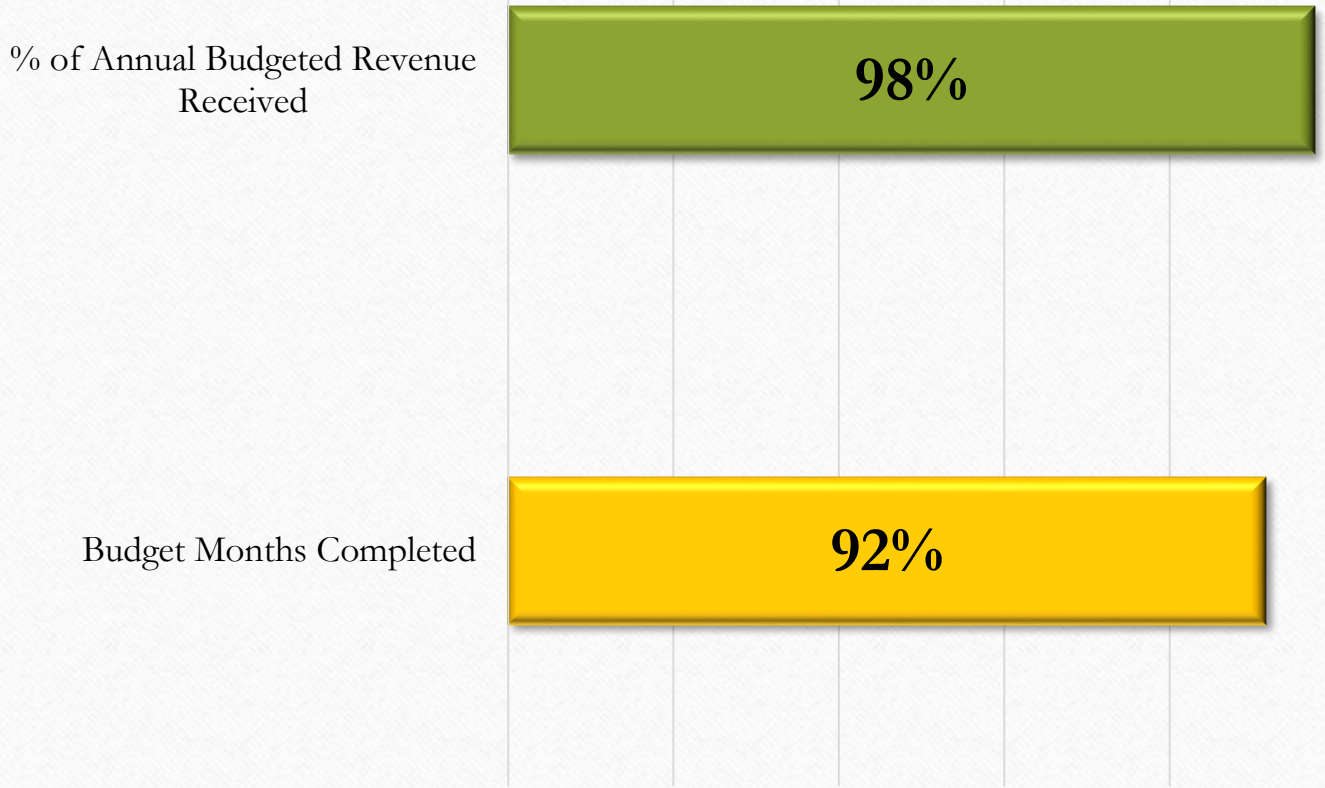
# Operating Fund(s) Summary - FYTD




May's ending fund balance is up $714,577 compared to the July 1 beginning balance.

@2023 Frontline Education

# Percentage of Annual Revenue Received



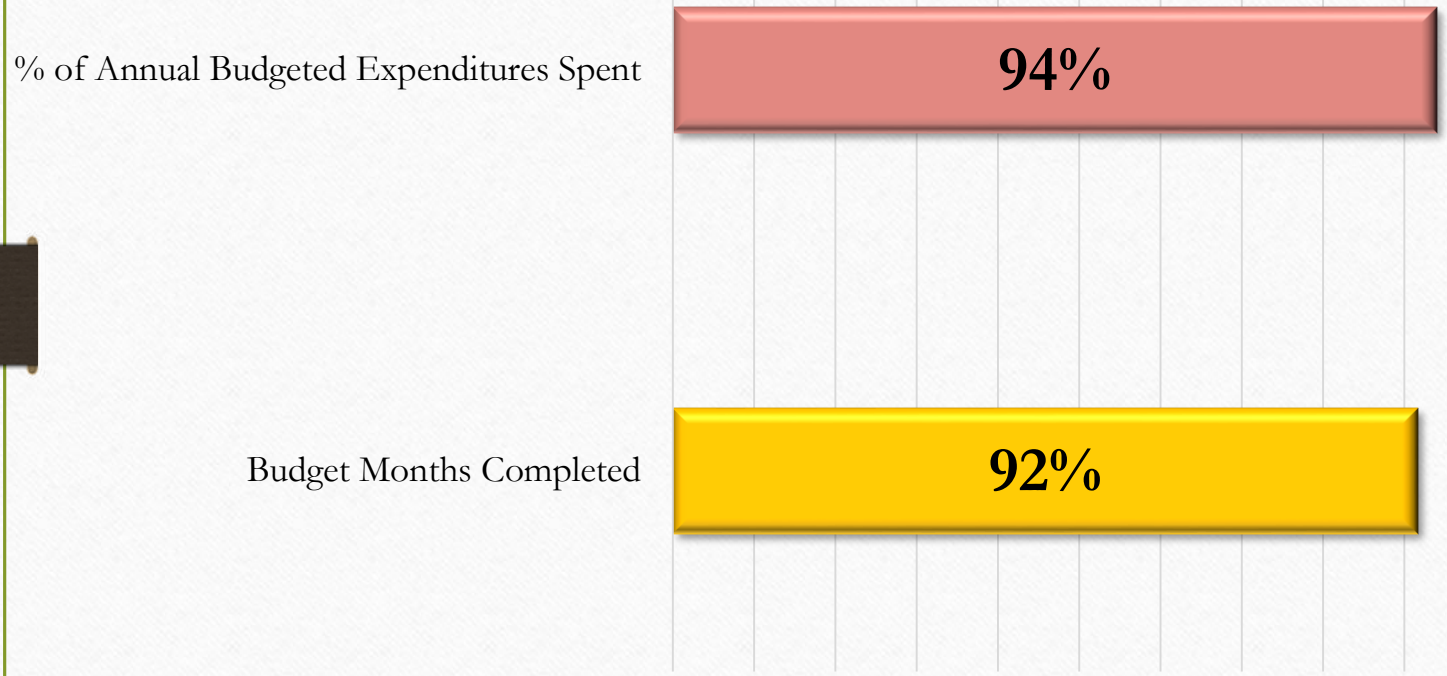

Revenue received through May totals $30,721,744 of the annual budgeted total of $31,502,684. The amount of budgeted revenue remaining is $780,940.

@2023 Frontline Education



frontline Analytics powered by Forecast5

# Percentage of Annual Budget Expended



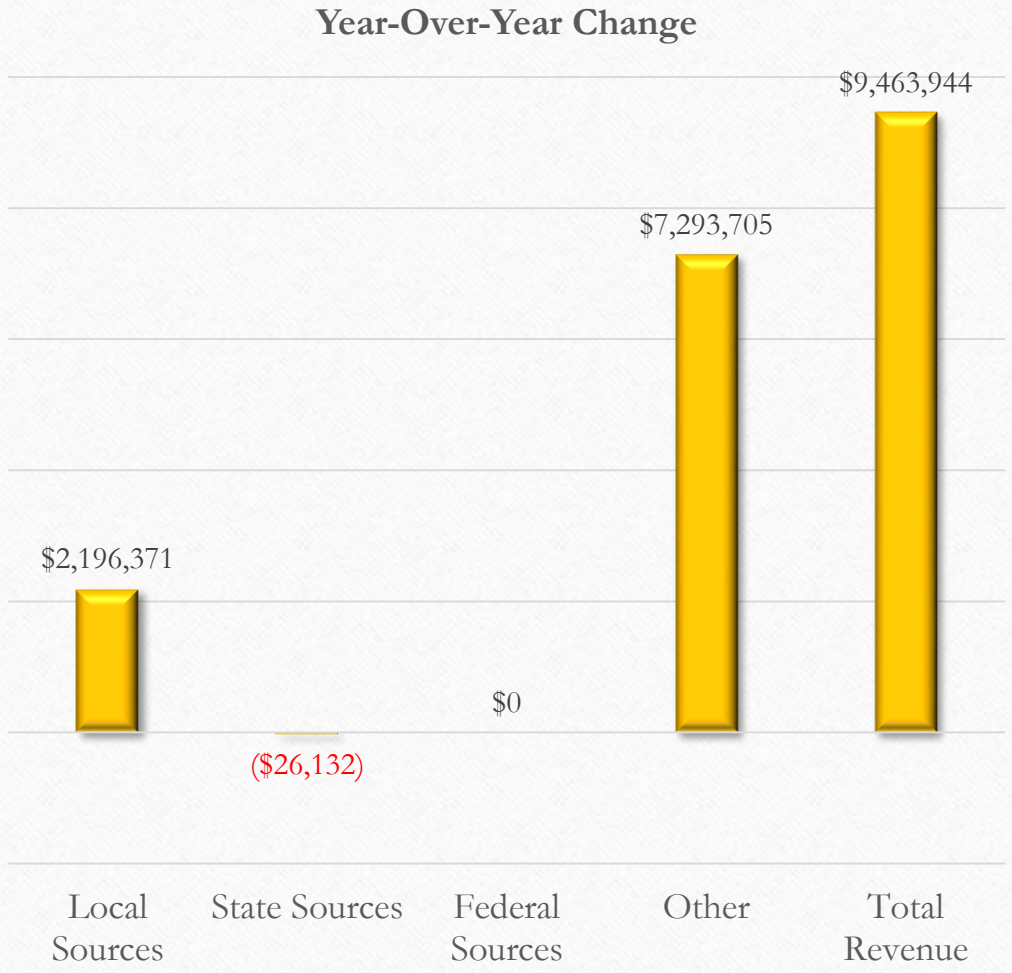

Expenditures through May total $30,007,166 of the annual budgeted total of $31,929,218. The amount of budgeted expenditures remaining is $1,922,052.

@2023 Frontline Education



frontline Analytics powered by Forecast5

# Revenue YTD Year-Over-Year Compare



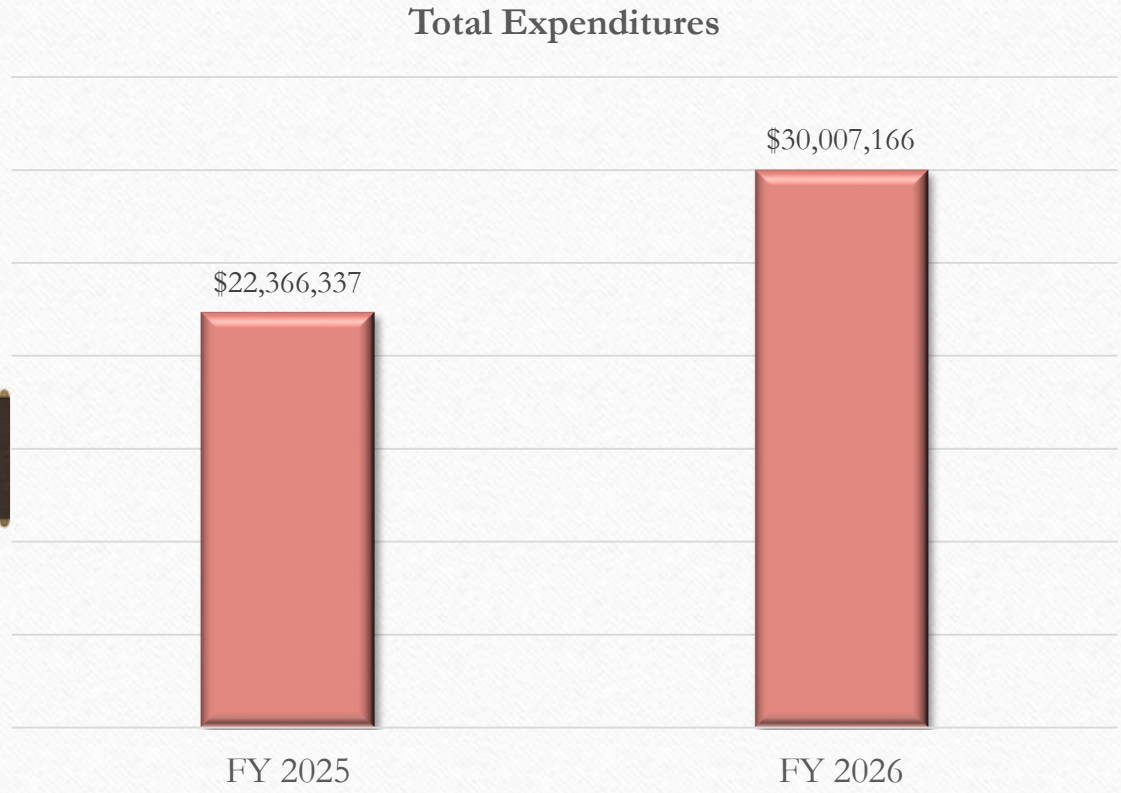

Through May revenue is up $9,463,944 compared to last year, a year-over-year change of 45%.

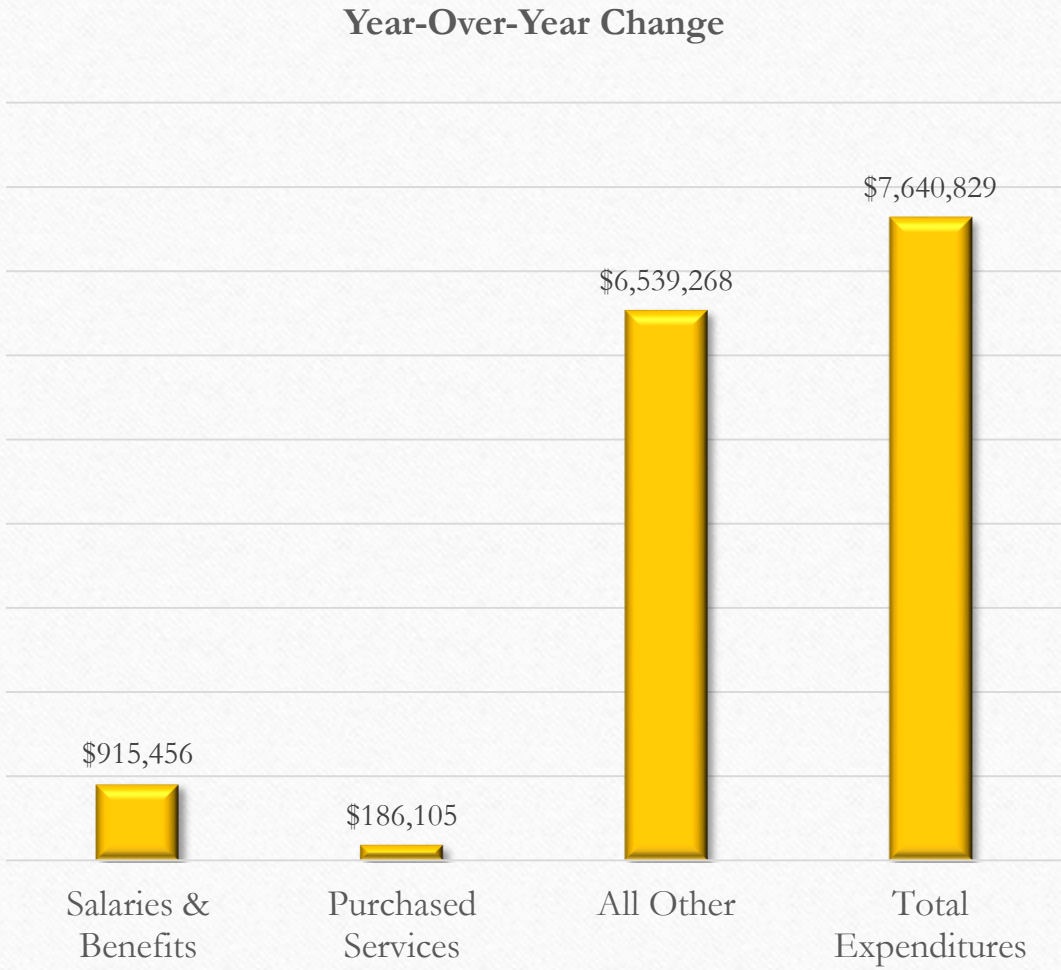
@2023 Frontline Education



frontline Analytics powered by Forecast5

# Expenditure YTD Year-Over-Year Compare



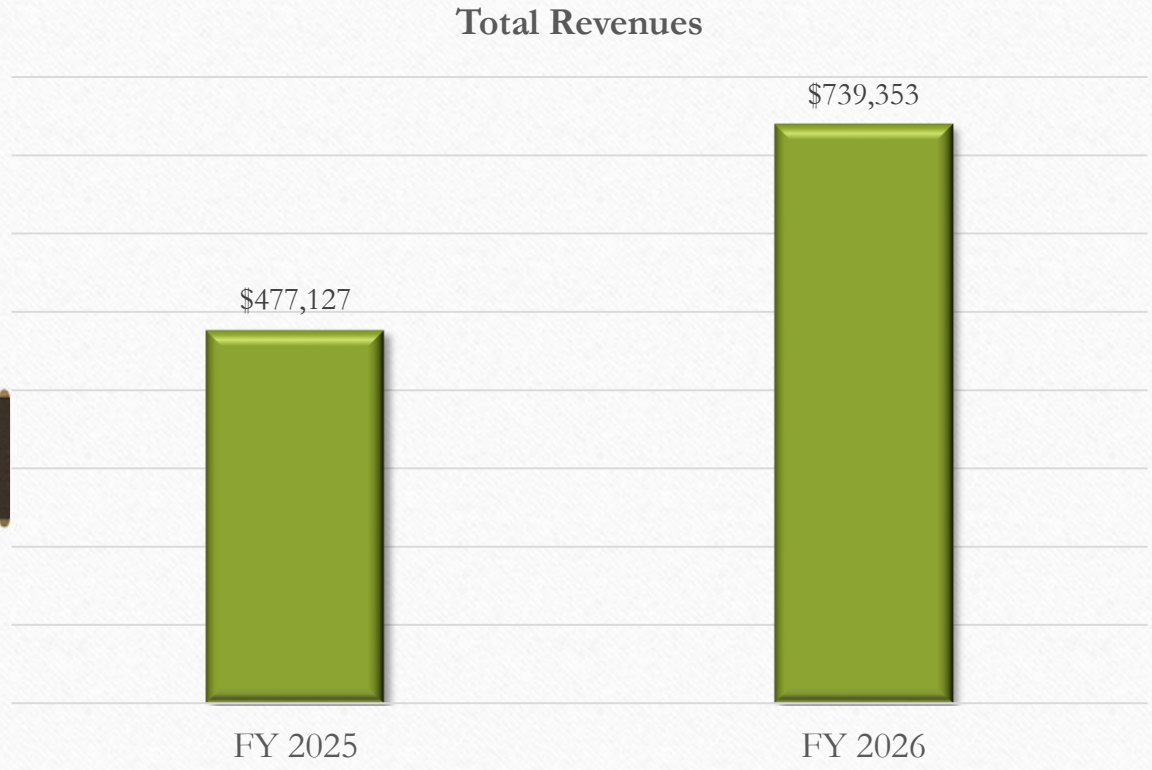

Through May expenditures are up $7,640,829 compared to last year, a year-over-year change of 34%.

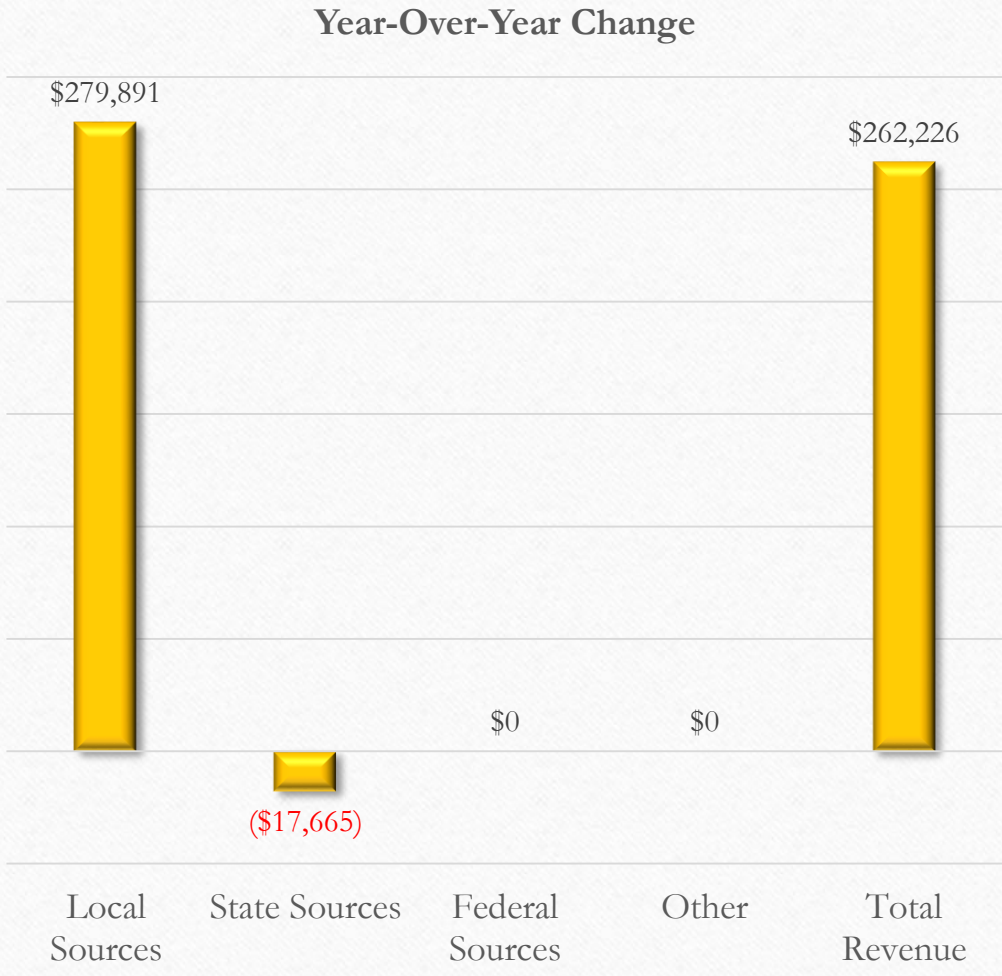
@2023 Frontline Education



frontline Analytics powered by Forecast5

# Revenue MTD Year-Over-Year Compare



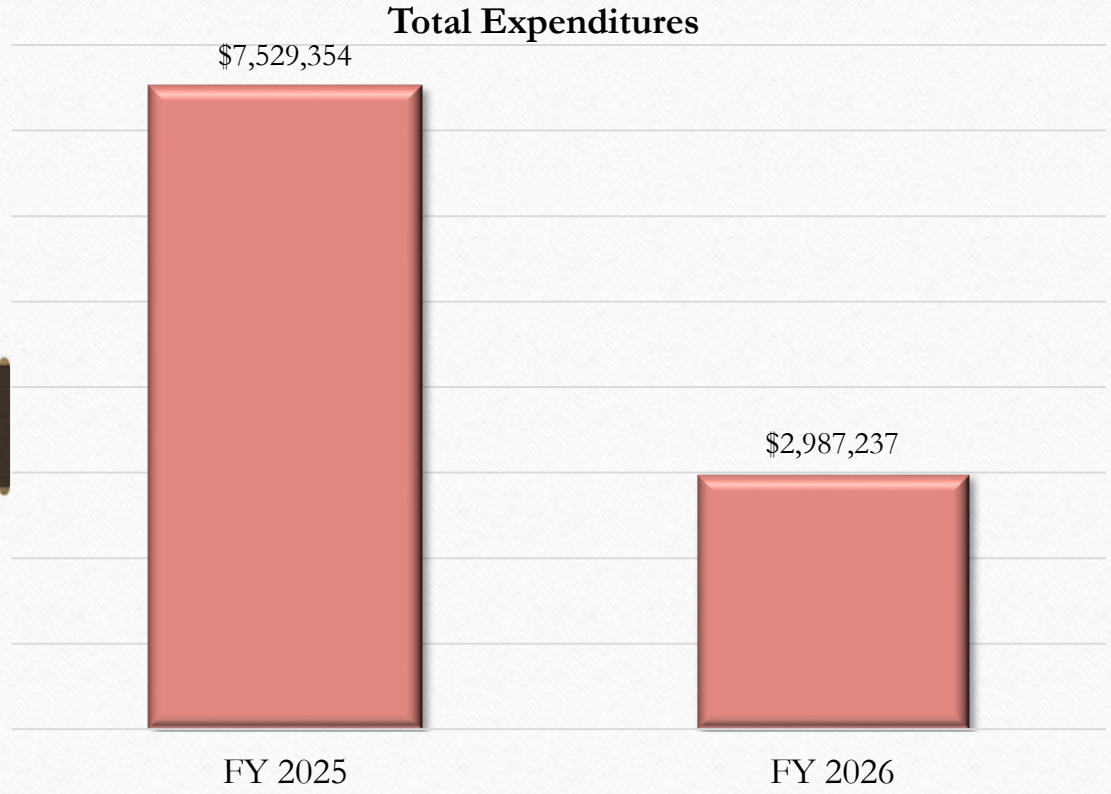

For the month of May revenue is up $262,226 compared to last year, a year-over-year change of 55%.

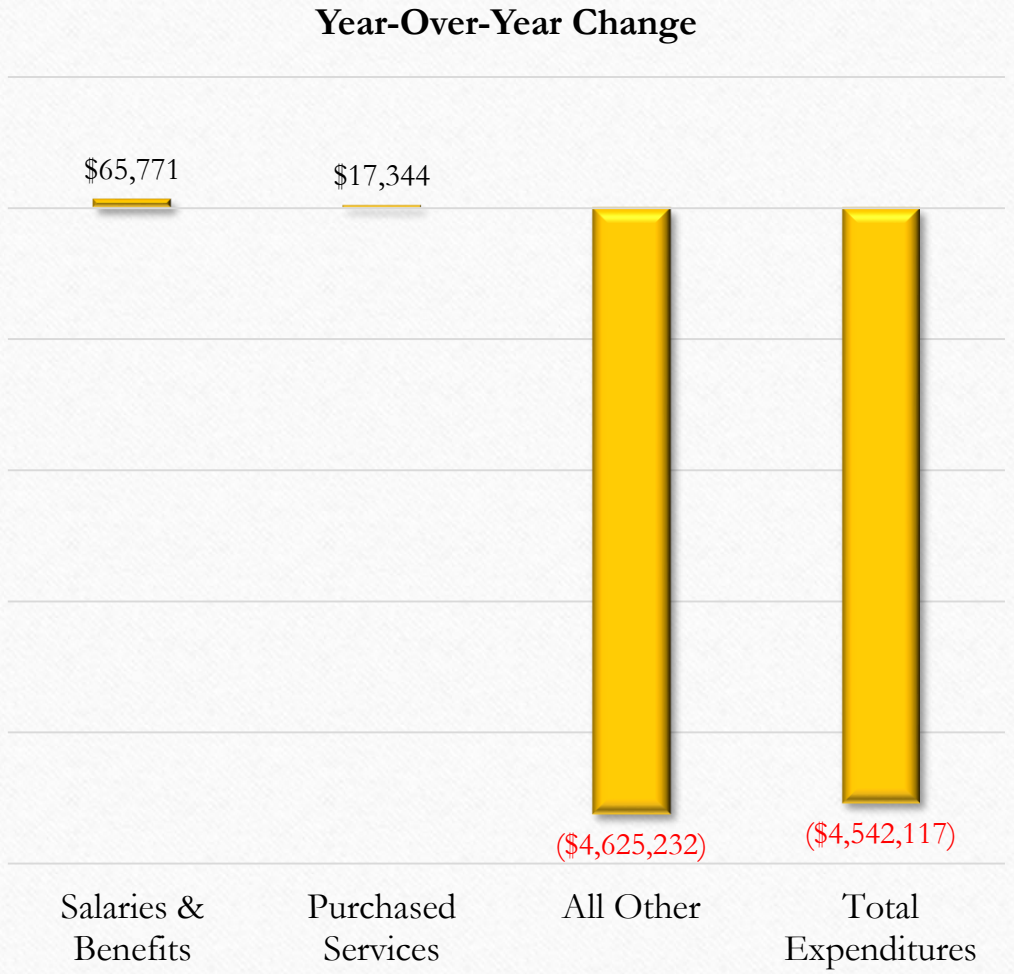
@2023 Frontline Education



frontline Analytics powered by Forecast5

# Expenditure MTD Year-Over-Year Compare



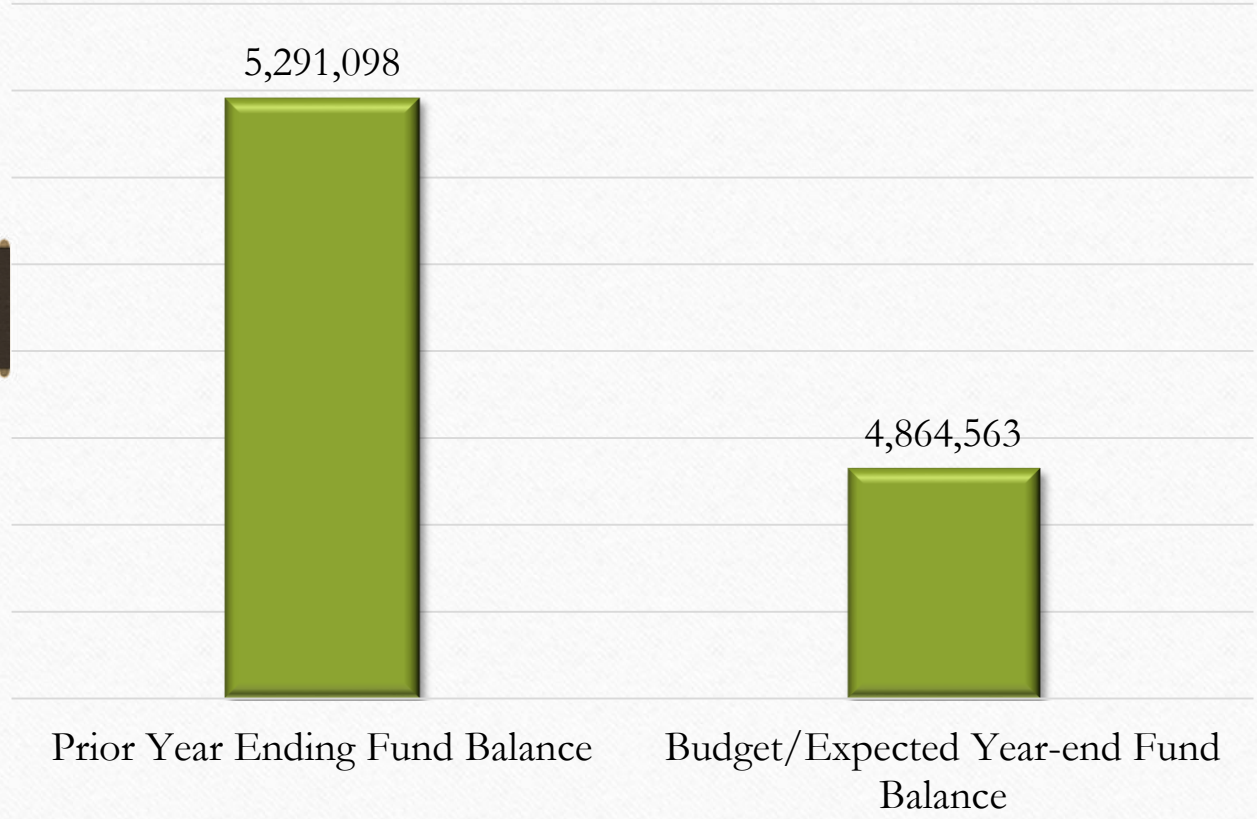

For the month of May expenditures are down -$4,542,117 compared to last year, a year-over-year change of -60%.

@2023 Frontline Education



frontline Analytics powered by Forecast5

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



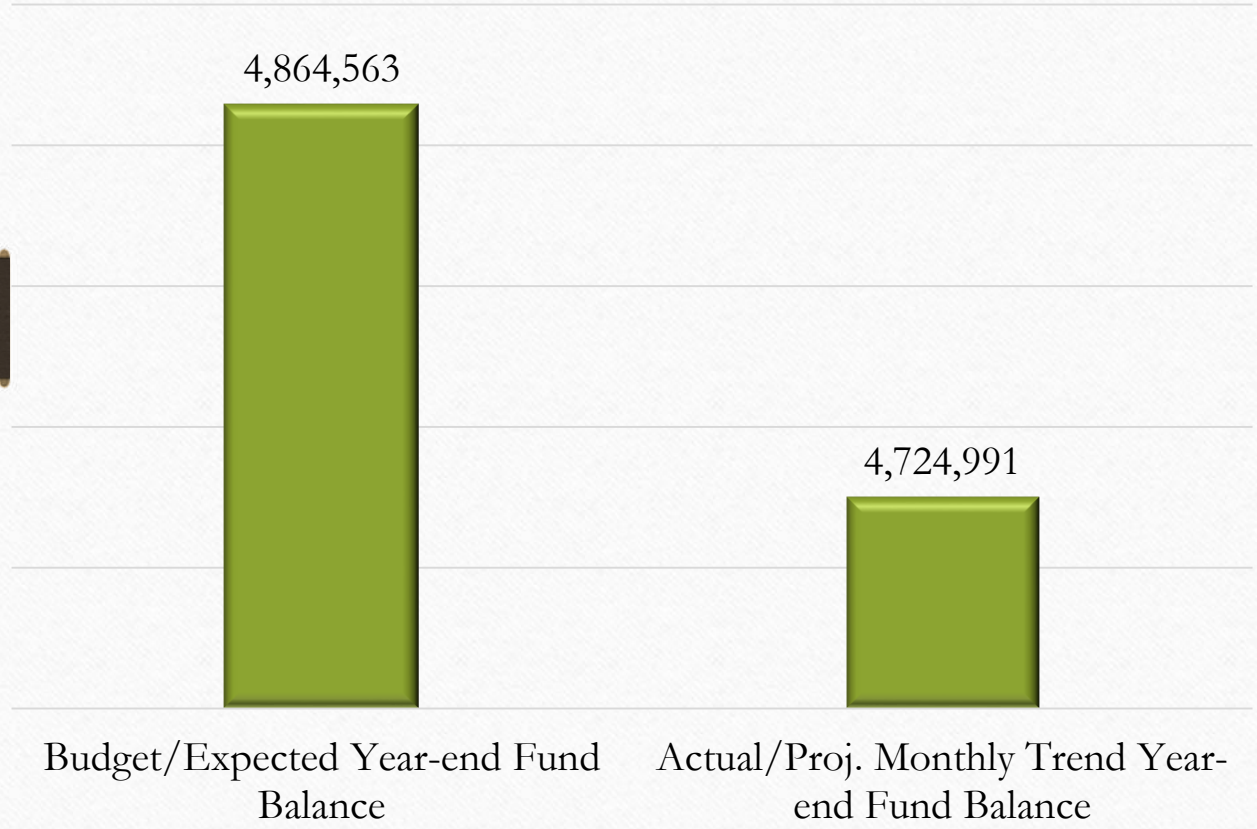

The current budget shows that for FY 2026 expenditures exceed revenue and the district's fund balance will decline -$426,535 compared to last year. The June 30, 2026 fund balance represents approximately 56 days cash on hand.

@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 an unfavorable trend which is -$139,572 lower.

@2023 Frontline Education