Oak Park Elementary School District 97

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TO: Dr. Albert G. Roberts, Superintendent

FROM: Therese M. O'Neill, Assistant Superintendent for Finance & Operations

RE: 2013-14 End-of-Year Budget Report & Presentation of Preliminary 2014-15 Budget

DATE: June 24, 2014

In September 2013, the Board of Education adopted its 2013-14 budget in the total amount of $88,650,221 in expenses and $86,311,362 in revenues. As of June 18, 2014, when all payroll and account payable runs were completed, and all revenues to date booked, total expenses incurred were $86,837,583 or 97.96% of adopted budget and total revenues received were $84,800,286 or 98.25% of adopted budget. On the two attached pages (Exhibits #1 and #2) are delineated by fund: expenditures by major object and revenues by major source. Also attached are two composite summaries: one is from the actual budget adoption meeting and one is now updated reflecting the dollar amounts mentioned above. Also attached are the actual general ledger sheets supporting same.

In the Education Fund, state revenues are short by $438,052 but we still have one more payment of GSA (General State Aid) of $416,656 to be received and booked. Once this is received plus some small outstanding amounts due from various other state sources, prior to June 30, 2014, state revenues should be made whole. Federal revenues are also short by $164,330 but we are anticipating $28,000 in Title I Neglected & Delinquent, $262,000 of IDEA Flow Through and $48,000 of IDEA Pre-School. As to whether these revenues will be received prior to June 30 is unknown at this time.

In the Education Fund, ***Salaries*** are under spent by $886,033 or 2% of overall budgeted salaries. This is primarily due to some over statement of some salary lines in anticipation of staff, under-spent dollars allocated for a multiplicity of stipends, positions that were vacant and not filled or filled for only a part of the school year, and grant lines that anticipated salary expenditures but were not realized. ***Fringe Benefits*** are over spent by $537,314 which is primarily due to changes in insurance coverage and TRS employer commitments. Each year I carry over, with the appropriate percentage increase, all insurance, TRS, dental benefits and, over the course of the year, employees may opt out of some coverage, change coverage which may be more costly than the prior year thus resulting in these increases. ***Purchased Services*** are under spent by $526,563 which includes $114,000 under spent from the IDEA grant, $32,000 from Medicaid, $22,000 for contracted nurse services, $20,000 for HR & Business Office software commitments due to Alio conversion, $70,000 under-spent from the district-wide postage and telephone costs, $16,000 under-spent from Unemployment Compensation, $11,000 from Community Relations Department (PRESS), $8,000 allocated in Superintendent's account for consultants, $55,000 from Title I and the remainder from a multiplicity of lines with smaller in/outs. ***Supplies & Materials*** was under spent by $174,148 which includes some unused allocations from the IDEA grant, Treasures printing, PBIS supplies, and special education summer school and Medicaid. ***Capital Outlay*** was under-spent by $524,751 which is a combination of carrying over the $220,000 for the VoIP telephone system, allocating

the ADA accessibility work ($200,000) for this summer from the amended IDEA grant which went unspent this year over to the 2014-15 budget and under-spending a holding line for classroom furniture (new sections) by $40,000. *Tuition* was also under-spent this year by $446,221. As you know this dollar amount can vary year to year depending upon number of students needing outside service.

In the Operations & Maintenance Fund, for the first time in 6 years, we came in over budget due primarily to two major categories: *Salaries & Supplies*. We over-spent overtime by $197,230 and heating costs by $224,336. This is due to the state of Illinois experiencing a "Polar Vortex" winter and the Director of Buildings & Grounds needing to have his staff work to remove snow and the need to heat our buildings appropriately.

Given that the Education & Operations and Maintenance Funds are the two largest funds which drive our operating costs, I chose to detail these variances. All other funds, I believe, are self-explanatory given they are very close to budget. The Capital Projects Fund is 4% over due primarily to advance professional work associated with summer 2014 projects (both architectural fees and some incurred contractor expenses).

In closing, I believe we will be at 100% in revenues by the time we close the 2013-14 books and approximately 2% under budget with overall operating expenditures.

Preliminary 2014-15 Budget

On Tuesday evening, the Board of Education will be presented with a preliminary 2014-15 budget which will be refined several additional times prior to final adoption:

July 22, 2014	**Presentation & Adoption of Tentative 2014-15 Budget**
August 19, 2014	**2014-15 Budget Update**
September 9, 2014	**Public Hearing on 2014-15 Budget**
September 23, 2014	**Adoption & Filing of Final 2014-15 Budget**

This preliminary budget indicates that, with respect to our Operating Funds (Education, Operations & Maintenance, Transportation, IMRF & Working Cash) we will receive $2,561,858 more in revenues than our 5-year projections delineate and we will expend $2,163,752 more than what our 5-year projections indicate. Please note the spreadsheet that is attached demonstrating by fund both revenues and expenditures compared to our 5-year projections. I will be reviewing the revenue projections in detail with Steve Miller to insure that I have not over-stated any revenues in our preliminary budget but all grant writers have told me to carry over the same dollar amounts as last year given that grants will not be finalized until late July/early August.

In terms of our overall operating expenditures, the preponderance of the $2,163,752 comes from both our Education and Operations & Maintenance Funds. Attached to this memorandum is Exhibit 3 – *Major* Changes from 2013-14 – indicating both initiatives added to the 2014-15 Education Fund as well as significant reductions, the net result being an overall increase in the Education Fund of $1,609,461, over our 5-year projections. These can be discussed in greater detail at the meeting on Tuesday evening. With respect to the Operations & Maintenance Fund, the overall increase in expenditures of $458,878 is due primarily to the impact of last winter on the District in terms of manpower and heat. In anticipation of a similar winter this forthcoming year, I have carried over the 2013-14 over-spent amounts in both of these categories into the 2014-15 budget.

Further attached to this memorandum is a copy of the 2014-15 composite summary carrying over unaudited opening July 1, 2014 balances and then delineating both anticipated revenues and expenditures as contained in our general ledger.

It should be noted that when we were anticipating our April 2011 Referendum, we built both our revenue and expenditure projections on the best information known at that time, and these assumptions were built in our 5-year projections. We anticipated our student population for the 2014-15 school year to be 5,672 but, in fact, our actual enrollment (at the close of this 2013-14 year) is 5,969 students or 297 more students. Our identified expenditure dollars for 2014-15 (built into our referendum model) were $76,848,662 but what I am proposing is $78,858,425. If we take that $76,848,662 and divide it by the number of students that dollar amount was built upon (5,672), a per pupil operating expense of $13,548.78 is derived. If that per pupil operating expense of $13,548.78 is then multiplied by our actual known student population (5,969), we derive total potential expenditures of $80,710,587, which is $1,852,162 less than what is being presented for consideration.

tmo

attachments

End of Year Analysis
2013-14 Budget to Actual
Revenues
June 24, 2014

Fund	Budgeted 2013-14 Revenues	Received as of 6/18/2014	Percent Received
Educational	**$62,768,630**	**$62,430,544**	**99.46%**
Local Sources	$48,423,798	$48,688,104	100.55%
State Sources	$11,184,496	$10,746,444	96.08%
Federal Sources	$3,160,336	$2,995,996	94.80%
Operations & Maintenance	**$6,234,941**	**$5,492,592**	**88.09%**
Local Sources	$4,234,941	$3,492,592	82.47%
State Sources	$2,000,000	$2,000,000	100.00%
Debt Service	**$8,150,003**	**$7,875,079**	**96.63%**
Transportation	**$3,192,742**	**$3,092,384**	**96.86%**
Local Sources	$1,309,158	$1,247,903	95.32%
State Sources	$1,883,584	$1,844,481	97.92%
IMRF/Social Security	**$2,512,746**	**$2,393,380**	**95.25%**
Local Sources	$2,512,746	$2,393,380	95.25%
Capital Projects	**$336,300**	**$398,081**	**118.37%**
Local Sources	$336,300	$349,081	103.80%
State Sources	$0	$49,000	100.00%
Working Cash	**$3,116,000**	**$3,117,966**	100.06%
Local Sources	$30,000	$31,966	106.55%
Other Financing Sources	$3,086,000	$3,086,000	100.00%
Tort Immunity	**$0**	**$0**	**0.00%**
Life/Fire/Safety	**$0**	**$261**	**0.00%**
Grand Total	**$86,311,362**	**$84,800,287**	**98.25%**

Exhibit #1

End-of-Year Analysis
2013-14 Budget to Actual
Expenditures
June 24, 2014

Fund	Budgeted 2013-14 Expenditures	Expended as of 6/18/2014	Percent Expended
Educational	**$63,251,295**	**$61,194,724**	**96.75%**
Salaries	$46,366,957	$45,480,924	98.09%
Fringe Benefits	$6,144,159	$6,681,631	108.75%
Purchased Services	$4,771,691	$4,245,109	88.96%
Supplies & Materials	2,319,676	$2,145,547	92.49%
Capital Outlay	$681,029	$156,278	22.95%
Other	$192,783	$156,456	81.16%
Tuition	$2,775,000	$2,328,779	83.92%
Operations & Maintenance	**$6,147,234**	**$6,267,235**	**101.95%**
Salaries	$3,088,792	$3,285,585	106.37%
Fringe Benefits	$422,605	$412,266	97.55%
Purchased Services	$869,367	$580,504	66.77%
Supplies & Materials	$1,588,314	$1,812,550	114.12%
Capital Outlay	$178,156	$176,330	98.98%
Debt Service	**$8,660,789**	**$8,601,778**	**99.32%**
Transportation	**$3,239,277**	**$3,200,671**	**98.81%**
Salaries	$32,713	$34,408	105.18%
Benefits	$0	$0	0.00%
Purchased Services	$3,205,564	$3,165,486	98.75%
Supplies & Materials	$1,000	$777	77.70%
IMRF/Social Security	**$2,248,250**	**$2,240,930**	**99.67%**
Capital Projects	**$5,103,376**	**$5,332,245**	**104.48%**
Purchased Services	$1,076,758	$1,168,761	108.54%
Supplies & Materials	$675,258	$667,977	98.92%
Capital Outlay	$3,351,360	$3,495,507	104.30%
Working Cash	**$0**	**$0**	**0.00%**
Tort Immunity	**$0**	**$0**	**0.00%**
Purchased Services	$0		
Life/Fire/Safety	**$0**	**$0**	**0.00%**
Grand Total	**$88,650,221**	**$86,837,583**	**97.96%**

Exhibit #2

Oak Park Elementary #97

Proposed 2013-14 for Adoption

September 24, 2013

Summary Page

Audited Opening Balances

	Audited Beginning 7/1/2013	Proposed 2013-14 Revenues	Transfer In	Proposed 2013-14 Expenditures	Transfer Out	Projected Balance 6/30/2014
Operating Funds						
Ed Fund	$ 23,865,470	$ 62,768,630	$ 3,086,000	$ 63,251,295	$ 3,811,129	$ 22,657,676
O & M Fund	$ 447,480	$ 6,234,941	$ 3,086,000	$ 6,147,234	$ 3,086,000	$ 535,187
Transportation	$ 2,106,911	$ 3,192,742		$ 3,239,277		$ 2,060,376
IMRF/Soc. Sec.	$ 844,380	$ 2,512,746		$ 2,248,250		$ 1,108,876
Working Cash	$ 6,077,939	$ 3,116,000		$ -	$ 3,086,000	$ 6,107,939
Tort Fund	$ -	$ -		$ -		$ -
Operating Funds	**$ 33,342,180**	**$ 77,825,059**	**$ 6,172,000**	**$ 74,886,056**	**$ 9,983,129**	**$ 32,470,054**
Non-Operating Funds						
Debt Service Fund	$ 4,385,751	$ 8,150,003	$ 725,129	$ 8,660,789		$ 4,600,094
Capital Projects Fund	$ 4,060,307	$ 336,300	$ 3,086,000	$ 5,103,376		$ 2,379,231
Life Safety Fund	$ 111,872	$ -				$ 111,872
Non-Operating/Capital Funds	**$ 8,557,930**	**$ 8,486,303**	**$ 3,811,129**	**$ 13,764,165**	**$0**	**$ 7,091,197**
Grand Total - All Funds	**$ 41,900,110**	**$ 86,311,362**	**$ 9,983,129**	**$ 88,650,221**	**$ 9,983,129**	**$ 39,561,251**

Oak Park Elementary #97
Proposed 2013-14 for Adoption
September 24, 2013
Summary Page
Audited Opening Balances
End of Year Update - 6-24-14

	Audited Beginning 7/1/2013	Unaudited 2013-14 Revenues	Transfer In	Unaudited 2013-14 Expenditures	Transfer Out	Projected Balance 6/30/2014
Operating Funds						
Ed Fund	$ 23,865,470	$ 62,430,544	$ 3,086,000	$ 61,194,724	$ 3,811,129	$ 24,376,161
O & M Fund	$ 447,480	$ 5,492,592	$ 3,086,000	$ 6,267,235	$ 3,086,000	$ (327,163)
Transportation	$ 2,106,911	$ 3,092,384		$ 3,200,672		$ 1,998,623
IMRF/Soc. Sec.	$ 844,380	$ 2,393,380		$ 2,240,930		$ 996,830
Working Cash	$ 6,077,939	$ 3,117,966		$ -	$ 3,086,000	$ 6,109,905
Tort Fund	$ -	$ -		$ -		$ -
Operating Funds	**$ 33,342,180**	**$ 76,526,866**	**$ 6,172,000**	**$ 72,903,561**	**$ 9,983,129**	**$ 33,154,356**
Non-Operating Funds						
Debt Service Fund	$ 4,385,751	$ 7,875,079	$ 725,129	$ 8,601,778		$ 4,384,181
Capital Projects Fund	$ 4,060,307	$ 398,080	$ 3,086,000	$ 5,332,244		$ 2,212,143
Life Safety Fund	$ 111,872	$ 261				$ 112,133
Non-Operating/Capital Funds	**$ 8,557,930**	**$ 8,273,420**	**$ 3,811,129**	**$ 13,934,022**	**$0**	**$ 6,708,457**
Grand Total - All Funds	**$ 41,900,110**	**$ 84,800,286**	**$ 9,983,129**	**$ 86,837,583**	**$ 9,983,129**	**$ 39,862,813**

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REPT - REVENUE MONTHLY

OAK PARK ELEMENTARY DISTRICT 97
MONTHLY REVENUE REPORT

June 30, 2014

3/14

ACCOUNT NUMBER / TITLE	FY 2014 BUDGET	CURRENT MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
FUND 101 EDUCATION					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	48,423,798.00	17,499.90	48,677,965.04	254,167.04-	100.52 %
XXX.X.XX.XXX.3XXX STATE REVENUES	11,184,496.00	417,883.26	10,746,444.08	438,051.92	96.08 %
XXX.X.XX.XXX.4XXX FEDERAL REVENUES	3,160,336.00	103,624.14	2,995,996.29	164,339.71	94.80 %
XXX.X.XX.XXX.7XXX ACCOUNTS PAYABLE	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.9XXX	.00	.00	.00	.00	.00 %
101.X.XX.XXX.XXXX EDUCATION	62,768,630.00	539,007.30	62,420,405.41	348,224.59	99.45 %
FUND 102 OPERATIONS & MAINTENANCE					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	4,234,941.00	190.18	3,492,591.65	742,349.35	82.47 %
XXX.X.XX.XXX.3XXX STATE REVENUES	2,000,000.00	.00	2,000,000.00	.00	100.00 %
102.X.XX.XXX.XXXX OPERATIONS & MAINTENANCE	6,234,941.00	190.18	5,492,591.65	742,349.35	88.09 %
FUND 103 DEBT SERVICE					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	8,071,103.00	.00	7,875,078.58	196,024.42	97.57 %
XXX.X.XX.XXX.4XXX FEDERAL REVENUES	78,900.00	.00	.00	78,900.00	.00 %
XXX.X.XX.XXX.5XXX TRANSFERS	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.7XXX ACCOUNTS PAYABLE	.00	.00	.00	.00	.00 %
103.X.XX.XXX.XXXX DEBT SERVICE	8,150,003.00	.00	7,875,078.58	274,924.42	96.63 %
FUND 104 TRANSPORTATION					
XXX.X.XX.XXX.1XXX LOCAL REVENUES	1,309,158.00	.00	1,247,902.86	61,255.14	95.32 %
XXX.X.XX.XXX.3XXX STATE REVENUES	1,883,584.00	.00	1,844,481.28	39,102.72	97.92 %
104.X.XX.XXX.XXXX TRANSPORTATION	3,192,742.00	.00	3,092,384.14	100,357.86	96.86 %
FUND 105 IMRF/SOCIAL SECURITY					
XXX.X.XX.XXX.1XXX LOCAL REVENUES	2,512,746.00	.00	2,393,379.67	119,366.33	95.25 %
105.X.XX.XXX.XXXX IMRF/SOCIAL SECURITY	2,512,746.00	.00	2,393,379.67	119,366.33	95.25 %
FUND 106 CAPITAL PROJECTS					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	3,086,000.00	3,086,000.00-	9999.99-%
XXX.X.XX.XXX.1XXX LOCAL REVENUES	336,300.00	.00	349,080.96	12,780.96-	103.80 %
XXX.X.XX.XXX.3XXX STATE REVENUES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.4XXX FEDERAL REVENUES	.00	.00	49,000.00	49,000.00-	9999.99-%
XXX.X.XX.XXX.7XXX ACCOUNTS PAYABLE	.00	.00	.00	.00	.00 %
106.X.XX.XXX.XXXX CAPITAL PROJECTS	336,300.00	.00	3,484,080.96	3,147,780.96-	1036.00 %
FUND 107 WORKING CASH					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	30,000.00	.00	32,966.00	2,966.00-	109.89 %
XXX.X.XX.XXX.5XXX TRANSFERS	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.7XXX ACCOUNTS PAYABLE	3,086,000.00	.00	1,000.00-	3,087,000.00	.03-%

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OAK PARK ELEMENTARY DISTRICT 97
MONTHLY REVENUE REPORT

June 30, 2014

ACCOUNT NUMBER / TITLE	FY 2014 BUDGET	CURRENT MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
107.X.XX.XXX.XXXX WORKING CASH	3,116,000.00	.00	31,966.00	3,084,034.00	1.03 %
FUND 108 TORT					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
108.X.XX.XXX.XXXX TORT	.00	.00	.00	.00	.00 %
FUND 109 LIFE SAFETY					
XXX.X.XX.XXX.1XXX LOCAL REVENUES	.00	.00	261.29	261.29-	9999.99-%
109.X.XX.XXX.XXXX LIFE SAFETY	.00	.00	261.29	261.29-	9999.99-%
FUND 110 EMPLOYEE HEALTH INSURANCE					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	462.04	10,138.70	10,138.70-	9999.99-%
XXX.X.XX.XXX.1XXX LOCAL REVENUES	.00	.00	.00	.00	.00 %
110.X.XX.XXX.XXXX EMPLOYEE HEALTH INSURANCE	.00	462.04	10,138.70	10,138.70-	9999.99-%
REPORT TOTAL	86,311,362.00	539,659.52	84,800,286.40	1,511,075.60	98.25 %

DATE - 6/19/14
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OAK PARK ELEMENTARY DISTRICT 97
BOARD EXPENSE REPORT

June 30, 2014

13/14

ACCOUNT NUMBER / TITLE	FY 2014 BUDGET	MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
FUND 101 EDUCATION					
XXX.X.XX.XXX.01XX SALARIES	46,366,957.00	9,291,272.21	45,480,923.98	886,033.02	98.09 %
XXX.X.XX.XXX.02XX BENEFITS	6,144,159.00	1,110,905.55	5,871,524.34	272,634.66	95.56 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	4,771,671.75	516,593.22	4,245,108.57	526,563.18	88.96 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	2,319,695.15	346,004.42	2,145,546.53	174,148.62	92.49 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	681,028.76	10,709.63	156,278.28	524,750.48	22.95 %
XXX.X.XX.XXX.06XX OTHER	192,783.34	6,210.34	156,455.65	36,327.69	81.16 %
XXX.X.XX.XXX.07XX	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.08XX TUITION	2,775,000.00	95,032.03	2,328,778.55	446,221.45	83.92 %
XXX.X.XX.XXX.89XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
101.X.XX.XXX.XXXX EDUCATION	63,251,295.00	11,376,727.40	60,384,615.90	2,866,679.10	95.47 %
FUND 102 OPERATIONS & MAINTENANCE					
XXX.X.XX.XXX.01XX SALARIES	3,088,792.00	240,920.09	3,285,584.52	196,792.52-	106.37 %
XXX.X.XX.XXX.02XX BENEFITS	422,605.00	31,755.44	412,265.57	10,339.43	97.55 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	869,366.64	21,099.77	580,504.31	288,862.33	66.77 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	1,588,314.23	127,976.48	1,812,550.45	224,236.22-	114.12 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	178,156.13	2,582.37	176,330.42	1,825.71	98.98 %
XXX.X.XX.XXX.89XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
102.X.XX.XXX.XXXX OPERATIONS & MAINTENANCE	6,147,234.00	424,334.15	6,267,235.27	120,001.27-	101.95 %
FUND 103 DEBT SERVICE					
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	978,020.00	224,657.96	928,013.21	50,006.79	94.89 %
XXX.X.XX.XXX.06XX OTHER	7,682,769.00	122,298.34	7,673,764.34	9,004.66	99.88 %
103.X.XX.XXX.XXXX DEBT SERVICE	8,660,789.00	346,956.30	8,601,777.55	59,011.45	99.32 %
FUND 104 TRANSPORTATION					
XXX.X.XX.XXX.01XX SALARIES	32,713.00	2,565.90	34,408.24	1,695.24-	105.18 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	3,205,564.00	143,944.47	3,165,486.43	40,077.57	98.75 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	1,000.00	.00	777.25	222.75	77.73 %
104.X.XX.XXX.XXXX TRANSPORTATION	3,239,277.00	146,510.37	3,200,671.92	38,605.08	98.81 %
FUND 105 IMRF/SOCIAL SECURITY					
XXX.X.XX.XXX.02XX BENEFITS	2,248,250.00	318,201.61	2,240,929.88	7,320.12	99.67 %
105.X.XX.XXX.XXXX IMRF/SOCIAL SECURITY	2,248,250.00	318,201.61	2,240,929.88	7,320.12	99.67 %
FUND 106 CAPITAL PROJECTS					
XXX.X.XX.XXX.01XX SALARIES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	1,076,758.00	25,081.40	1,168,760.85	92,002.85-	108.54 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	675,258.00	1,557.33	667,976.58	7,281.42	98.92 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	3,351,360.00	687,976.87	3,495,506.82	144,146.82-	104.30 %
XXX.X.XX.XXX.09XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
106.X.XX.XXX.XXXX CAPITAL PROJECTS	5,103,376.00	714,615.60	5,332,244.25	228,868.25-	104.48 %
FUND 107 WORKING CASH					

DATE - 6/19/14
TIME - 10:35:52
PROG - GNL.570
REPT - BOARD EXP RPT

OAK PARK ELEMENTARY DISTRICT 97
BOARD EXPENSE REPORT

June 30, 2014

ACCOUNT NUMBER / TITLE	FY 2014 BUDGET	MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
XXX.X.XX.XXX.81XX SALARIES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.07XX	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.08XX TUITION	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.89XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
107.X.XX.XXX.XXXX WORKING CASH	.00	.00	.00	.00	.00 %
FUND 108 TORT					
XXX.X.XX.XXX.01XX SALARIES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.07XX	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.09XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
108.X.XX.XXX.XXXX TORT	.00	.00	.00	.00	.00 %
FUND 109 LIFE SAFETY					
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	.00	.00	.00	.00	.00 %
109.X.XX.XXX.XXXX LIFE SAFETY	.00	.00	.00	.00	.00 %
FUND 110 EMPLOYEE HEALTH INSURANCE					
XXX.X.XX.XXX.02XX BENEFITS	.00	208,379.54	810,106.53	810,106.53-	9999.99 %
110.X.XX.XXX.XXXX EMPLOYEE HEALTH INSURANCE	.00	208,379.54	810,106.53	810,106.53-	9999.99 %
REPORT TOTAL	88,650,221.00	13,535,724.97	86,837,581.30	1,812,639.70	97.96 %

Comparison
2014-15 Preliminary Budget to Most Current 5-Year Projections
June 17, 2014

Education Fund	2014-15 Preliminary Budget	2014-15 Five-Year Projections	Difference
Revenues			
Local	$49,720,012	$49,416,175	$303,837
State	$10,731,592	$10,029,469	$702,123
Federal	$3,249,956	$2,769,206	$480,750
Total Revenues	**$63,701,560**	**$62,214,850**	**$1,486,710**
Expenditures			
Salary & Benefit Costs	$55,286,389	$55,039,073	$247,316
Other	$11,364,145	$11,036,750	$327,395
Referendum Commitments		($1,034,750)	
Total Expenditures	**$66,650,534**	**$65,041,073**	**$1,609,461**
Operations & Mtns Fund			
Revenues			
Local	$3,998,888	$3,977,791	$21,097
State	$2,000,000	$2,000,000	$0
Total Revenues	**$5,998,888**	**$5,977,791**	**$21,097**
Expenditures			
Salary & Benefit Costs	$3,794,481	$3,603,803	$190,678
Other	$2,688,379	$2,420,179	$268,200
Total Expenditures	**$6,482,860**	**$6,023,982**	**$458,878**
Transportation Fund			
Revenues	**$3,037,322**	**$3,041,933**	**-$4,611**
Expenditures	**$3,335,511**	**$3,307,724**	**$27,787**
IMR Fund			
Revenues	**$2,386,767**	**$2,378,886**	**$7,881**
Expenditures	**$2,389,520**	**$2,321,894**	**$67,626**
Working Cash Fund			
Revenues (with DSEB)	**$1,066,000**	**$15,219**	**$1,050,781**
Expenditures	**$0**	**$0**	**$0**
Grand Total - Operating Funds			
Revenues	**$76,190,537**	**$73,628,679**	**$2,561,858**
Expenditures	**$78,858,425**	**$76,694,673**	**$2,163,752**

Oak Park School District 97

Aggregate - Projection Summary

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2014	FY 2015	% chg	FY 2016	% chg	FY 2017	% chg	FY 2018	% chg	FY 2019	% chg
REVENUE											
Local	$56,510,643	$56,946,420	0.77%	$57,972,565	1.80%	$59,289,181	2.27%	$60,557,509	2.14%	$65,255,885	7.76%
State	$15,077,980	$13,913,053	-7.73%	$13,948,909	0.26%	$14,033,213	0.60%	$14,058,442	0.18%	$13,563,195	-3.52%
Federal	$2,769,206	$2,769,206	0.00%	$2,769,206	0.00%	$2,769,206	0.00%	$2,769,206	0.00%	$2,769,206	0.00%
Other	$0	$0		$0		$0		$0		$0	
TOTAL REVENUE	$74,357,829	$73,628,680	-0.98%	$74,690,680	1.44%	$76,091,600	1.88%	$77,385,157	1.70%	$81,588,286	5.43%
EXPENDITURES											
Salary and Benefit Costs	$58,014,127	$60,998,301	5.14%	$63,791,348	4.58%	$66,701,802	4.56%	$68,170,008	2.20%	$71,409,343	4.75%
Other	$16,365,882	$16,731,113	2.23%	$17,403,147	4.02%	$18,003,729	3.45%	$18,627,095	3.46%	$19,274,184	3.47%
Referendum Commitments	$0	($1,034,750)		($2,019,302)	95.15%	($3,059,475)	51.51%	($4,156,537)	35.86%	($5,293,458)	27.35%
TOTAL EXPENDITURES	$74,380,009	$76,694,664	3.11%	$79,175,193	3.23%	$81,646,057	3.12%	$82,640,566	1.22%	$85,390,069	3.33%
SURPLUS / DEFICIT	($22,180)	($3,065,984)		($4,484,513)		($5,554,457)		($5,255,409)		($3,801,783)	
OTHER FINANCING SOURCES/USES											
Transfer Among Funds (Net)	($3,811,129)	($725,129)		($725,129)		($182,000)		($182,000)		($182,000)	
Sale of Bonds	$3,086,000	$0		$0		$0		$0		$0	
Other Financing Sources	$0	$0		$0		$0		$0		$0	
Other Financing Uses	$0	$0		$0		$0		$0		$0	
TOTAL OTHER FIN. SOURCES/USES	($725,129)	($725,129)		($725,129)		($182,000)		($182,000)		($182,000)	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	($747,309)	($3,791,113)		($5,209,642)		($5,736,457)		($5,437,409)		($3,983,783)	
BEGINNING FUND BALANCE	$35,356,154	$34,608,845		$30,817,732		$25,608,090		$19,871,634		$14,434,225	
PROJECTED YEAR END BALANCE	$34,608,845	$30,817,732		$25,608,090		$19,871,634		$14,434,225		$10,450,442	
FUND BALANCE AS % OF EXPENDITURES	46.53%	40.18%		32.34%		24.34%		17.47%		12.24%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	5.58	4.82		3.88		2.92		2.10		1.47	

All Assumptions have been provided by the District.

2014-15 Preliminary Budget
Major Changes from 2013-14
June 17, 2014

Education Fund		
Previously approved - included in 5-\year Projections	**Program**	**Dollar Amount**
Early Childhood Collaboration	Board of Education (92)	$131,000
Description - Previously approved Projects not included in 5-year Projections	**Program**	**Dollar Amount**
Ten New Teaching Positions	General (00)	$700,000
Alio Conversion	Business Office (98)	$120,000
District Reorganization	General (00)	$611,000
IB Training - Inadvertently Left Out	IB Training (35)	$40,000
ADA Accessibility Work	Medicaid (58)	$64,000
Salary	Prep for Success (64)	$26,000
Capital Judgment	District Admin General (91)	$50,000
Previously Discussed - Not Yet Approved or included in 5-year Projections	**Program**	**Dollar Amount**
Rosetta Stone Program	World Language (65)	$132,000
UIC Math Consultant	Improvement of Instruction (66)	$50,000
Math Textbook Adoption	Improvement of Instruction (66)	$405,000
HR Software	Personnel (97)	$25,500
Budget Adjustments - not included in 5-year Projections	**Program**	**Dollar Amount**
Workbooks	Instrumental Music (22)	$25,000
Contracted Nurse	Pupil Personnel (48)	$77,000
Curriculum Development - Summer Stipends	Improvement of Instruction (66)	$40,000
Common Core Stipends	Improvement of Instruction (66)	$15,000
Common Core Consultant	Improvement of Instruction (66)	$24,000
M/S Consummables	Improvement of Instruction (66)	$15,000
Legal Services	Board of Education (92)	$25,000
Grand Total - Additions to 2014-15 Budget		**$2,575,500**

Exhibit #3

2014-15 Preliminary Budget
Major Changes from 2013-14
June 17, 2014

Reductions from 2013-14 Budget	Program	Dollar Amount
Computers/Carts	Project Lead the Way (03)	($143,272)
Supplies	Project Lead the Way (03)	($68,000)
Multicultural Grant		($20,000)
Broad Band Expansion	Computer Services (27)	($40,000)
Computer Maintenance	Computer Services (27)	($33,000)
Projector Initiative	Computer Services (27)	($301,102)
Wan Storage	Computer Services (27)	($20,000)
District SAN Storage	Computer Services (27)	($27,713)
Mobile Cafeteria Tables	Food Services (29)	($74,480)
Unemployment Insurance	District Admin General (91)	($60,000)
Insurance Premiums (CLIC & SELF)	District Admin General (91)	($62,168)
Lane Change Increase	Personnel (97)	-$100,000
Total Reductions from 2013-14 Budget		($949,735)
Net Increase to 2014-15 Education Fund		$1,625,765

Exhibit #3

Oak Park Elementary #97
Preliminary 2014-15
September 24, 2013
Summary Page
Audited Opening Balances
Tuesday, June 24,2014

	Unaudited Beginning 7/1/2014	Anticipated 2014-15 Revenues	Transfer In	Proposed 2014-15 Expenditures	Transfer Out	Projected Balance 6/30/2015
Operating Funds						
Ed Fund	$ 24,376,161	$ 63,701,560	$ 1,032,000	$ 66,650,534	$ 3,811,129	$ 18,648,058
O & M Fund	$ (327,163)	$ 5,998,888	$ 1,032,000	$ 6,482,860	$ 1,032,000	$ (811,135)
Transportation	$ 1,998,623	$ 3,037,322		$ 3,335,511		$ 1,700,434
IMRF/Soc. Sec.	$ 996,830	$ 2,386,767		$ 2,389,520		$ 994,077
Working Cash	$ 6,109,905	$ 1,066,000			$ 1,032,000	$ 6,143,905
Tort Fund						
Operating Funds	**$ 33,154,356**	**$ 76,190,537**	**$ 2,064,000**	**$ 78,858,425**	**$ 5,875,129**	**$ 26,675,339**
Non-Operating Funds						
Debt Service Fund	$ 4,384,181	$ 8,158,075	$ 725,129	$ 8,596,474		$ 4,670,911
Capital Projects Fund	$ 2,212,143		$ 1,032,000	$ 5,117,961		$ (1,873,818)
Life Safety Fund	$ 112,133					$ 112,133
Non-Operating/Capital Funds	**$ 6,708,457**	**$ 8,158,075**	**$ 1,757,129**	**$ 13,714,435**	**$0**	**$ 2,909,226**
Grand Total - All Funds	**$ 39,862,813**	**$ 84,348,612**	**$ 3,821,129**	**$ 92,572,860**	**$ 5,875,129**	**$ 29,584,565**

OPTION 2

DATE - 6/19/14
TIME - 10:36:38
PROG - GNL.570
REPT - REVENUE MONTHLY

OAK PARK ELEMENTARY DISTRICT 97
MONTHLY REVENUE REPORT

July 31, 2014

14/15

ACCOUNT NUMBER / TITLE	FY 2014 BUDGET	CURRENT MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
FUND 101 EDUCATION					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	49,720,012.00	.00	.00	49,720,012.00	.00 %
XXX.X.XX.XXX.3XXX STATE REVENUES	10,731,592.00	.00	.00	10,731,592.00	.00 %
XXX.X.XX.XXX.4XXX FEDERAL REVENUES	3,249,956.00	.00	.00	3,249,956.00	.00 %
XXX.X.XX.XXX.7XXX ACCOUNTS PAYABLE	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.9XXX	.00	.00	.00	.00	.00 %
101.X.XX.XXX.XXXX EDUCATION	63,701,560.00	.00	.00	63,701,560.00	.00 %
FUND 102 OPERATIONS & MAINTENANCE					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	3,998,888.00	.00	.00	3,998,888.00	.00 %
XXX.X.XX.XXX.3XXX STATE REVENUES	2,000,000.00	.00	.00	2,000,000.00	.00 %
102.X.XX.XXX.XXXX OPERATIONS & MAINTENANCE	5,998,888.00	.00	.00	5,998,888.00	.00 %
FUND 103 DEBT SERVICE					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	8,079,175.00	.00	.00	8,079,175.00	.00 %
XXX.X.XX.XXX.4XXX FEDERAL REVENUES	78,900.00	.00	.00	78,900.00	.00 %
XXX.X.XX.XXX.5XXX TRANSFERS	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.7XXX ACCOUNTS PAYABLE	.00	.00	.00	.00	.00 %
103.X.XX.XXX.XXXX DEBT SERVICE	8,158,075.00	.00	.00	8,158,075.00	.00 %
FUND 104 TRANSPORTATION					
XXX.X.XX.XXX.1XXX LOCAL REVENUES	1,158,699.00	.00	.00	1,158,699.00	.00 %
XXX.X.XX.XXX.3XXX STATE REVENUES	1,878,623.00	.00	.00	1,878,623.00	.00 %
104.X.XX.XXX.XXXX TRANSPORTATION	3,037,322.00	.00	.00	3,037,322.00	.00 %
FUND 105 IMRF/SOCIAL SECURITY					
XXX.X.XX.XXX.1XXX LOCAL REVENUES	2,386,767.00	.00	.00	2,386,767.00	.00 %
105.X.XX.XXX.XXXX IMRF/SOCIAL SECURITY	2,386,767.00	.00	.00	2,386,767.00	.00 %
FUND 106 CAPITAL PROJECTS					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.3XXX STATE REVENUES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.4XXX FEDERAL REVENUES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.7XXX ACCOUNTS PAYABLE	.00	.00	.00	.00	.00 %
106.X.XX.XXX.XXXX CAPITAL PROJECTS	.00	.00	.00	.00	.00 %
FUND 107 WORKING CASH					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	34,000.00	.00	.00	34,000.00	.00 %
XXX.X.XX.XXX.5XXX TRANSFERS	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.7XXX ACCOUNTS PAYABLE	1,032,000.00	.00	.00	1,032,000.00	.00 %

DATE - 6/19/14
TIME - 10:36:38
PROG - GNL.570
REPT - REVENUE MONTHLY

OAK PARK ELEMENTARY DISTRICT 97
MONTHLY REVENUE REPORT

July 31, 2014

ACCOUNT NUMBER / TITLE	FY 2014 BUDGET	CURRENT MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
107.X.XX.XXX.XXXX WORKING CASH	1,066,000.00	.00	.00	1,066,000.00	.00 %
FUND 108 TORT					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
108.X.XX.XXX.XXXX TORT	.00	.00	.00	.00	.00 %
FUND 109 LIFE SAFETY					
XXX.X.XX.XXX.1XXX LOCAL REVENUES	.00	.00	.00	.00	.00 %
109.X.XX.XXX.XXXX LIFE SAFETY	.00	.00	.00	.00	.00 %
FUND 110 EMPLOYEE HEALTH INSURANCE					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	.00	.00	.00	.00	.00 %
110.X.XX.XXX.XXXX EMPLOYEE HEALTH INSURANCE	.00	.00	.00	.00	.00 %
REPORT TOTAL	84,348,612.00	.00	.00	84,348,612.00	.00 %

DATE - 6/19/14
TIME - 10:36:30
PROG - GNL.570
REPT - BOARD EXP RPT

OAK PARK ELEMENTARY DISTRICT 97
BOARD EXPENSE REPORT

July 31, 2014

14/15

ACCOUNT NUMBER / TITLE	FY 2014 BUDGET	MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
FUND 101 EDUCATION					
XXX.X.XX.XXX.01XX SALARIES	49,105,485.00	.00	.00	49,105,485.00	.00 %
XXX.X.XX.XXX.02XX BENEFITS	6,034,904.00	.00	.00	6,034,904.00	.00 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	5,023,088.00	.00	.00	5,023,088.00	.00 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	2,767,622.00	.00	.00	2,767,622.00	.00 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	586,435.00	.00	.00	586,435.00	.00 %
XXX.X.XX.XXX.06XX OTHER	212,000.00	.00	.00	212,000.00	.00 %
XXX.X.XX.XXX.07XX	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.08XX TUITION	2,775,000.00	.00	.00	2,775,000.00	.00 %
XXX.X.XX.XXX.89XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
101.X.XX.XXX.XXXX EDUCATION	66,504,534.00	.00	.00	66,504,534.00	.00 %
FUND 102 OPERATIONS & MAINTENANCE					
XXX.X.XX.XXX.01XX SALARIES	3,374,321.00	.00	.00	3,374,321.00	.00 %
XXX.X.XX.XXX.02XX BENEFITS	420,160.00	.00	.00	420,160.00	.00 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	770,876.00	.00	.00	770,876.00	.00 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	1,769,103.00	.00	.00	1,769,103.00	.00 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	148,400.00	.00	.00	148,400.00	.00 %
XXX.X.XX.XXX.89XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
102.X.XX.XXX.XXXX OPERATIONS & MAINTENANCE	6,482,860.00	.00	.00	6,482,860.00	.00 %
FUND 103 DEBT SERVICE					
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	756,800.00	.00	.00	756,800.00	.00 %
XXX.X.XX.XXX.06XX OTHER	7,839,674.00	.00	.00	7,839,674.00	.00 %
103.X.XX.XXX.XXXX DEBT SERVICE	8,596,474.00	.00	.00	8,596,474.00	.00 %
FUND 104 TRANSPORTATION					
XXX.X.XX.XXX.01XX SALARIES	34,872.00	.00	.00	34,872.00	.00 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	3,299,639.00	.00	.00	3,299,639.00	.00 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	1,000.00	.00	.00	1,000.00	.00 %
104.X.XX.XXX.XXXX TRANSPORTATION	3,335,511.00	.00	.00	3,335,511.00	.00 %
FUND 105 IMRF/SOCIAL SECURITY					
XXX.X.XX.XXX.02XX BENEFITS	2,389,520.00	.00	.00	2,389,520.00	.00 %
105.X.XX.XXX.XXXX IMRF/SOCIAL SECURITY	2,389,520.00	.00	.00	2,389,520.00	.00 %
FUND 106 CAPITAL PROJECTS					
XXX.X.XX.XXX.01XX SALARIES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	3,464,704.00	.00	.00	3,464,704.00	.00 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	1,252,436.00	.00	.00	1,252,436.00	.00 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	400,821.00	.00	.00	400,821.00	.00 %
XXX.X.XX.XXX.19XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
106.X.XX.XXX.XXXX CAPITAL PROJECTS	5,117,961.00	.00	.00	5,117,961.00	.00 %
FUND 107 WORKING CASH					

DATE - 6/19/14
TIME - 10:36:30
PROG - GNL.570
REPT - BOARD EXP RPT

OAK PARK ELEMENTARY DISTRICT 97
BOARD EXPENSE REPORT

July 31, 2014

ACCOUNT NUMBER / TITLE	FY 2014 BUDGET	MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
XXX.X.XX.XXX.81XX SALARIES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.07XX	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.08XX TUITION	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.89XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
107.X.XX.XXX.XXXX WORKING CASH	.00	.00	.00	.00	.00 %
FUND 108 TORT					
XXX.X.XX.XXX.01XX SALARIES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.07XX	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.09XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
108.X.XX.XXX.XXXX TORT	.00	.00	.00	.00	.00 %
FUND 109 LIFE SAFETY					
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	.00	.00	.00	.00	.00 %
109.X.XX.XXX.XXXX LIFE SAFETY	.00	.00	.00	.00	.00 %
FUND 110 EMPLOYEE HEALTH INSURANCE					
XXX.X.XX.XXX.02XX BENEFITS	104,000.00	.00	.00	104,000.00	.00 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	42,000.00	.00	.00	42,000.00	.00 %
110.X.XX.XXX.XXXX EMPLOYEE HEALTH INSURANCE	146,000.00	.00	.00	146,000.00	.00 %
REPORT TOTAL	92,572,860.00	.00	.00	92,572,860.00	.00 %