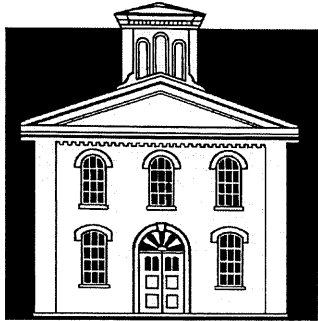




# **River Forest Public Schools District 90**

## **Treasurer's Report**

**as of May 31, 2021**

**For The Board Date of  
June 14, 2021**

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**River Forest Public Schools District 90**  
**Balance Sheet**  
**As of May 31, 2021**

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**Assets:**

|                  |                   |
|------------------|-------------------|
| Imprest Fund     | 4,000.00          |
| Cash in Bank     | 39,975,708.24     |
| Investments      | <u>581,000.00</u> |
| <br>Total assets | <br>40,560,708.24 |

**Liabilities:**

|                                |             |
|--------------------------------|-------------|
| Short-term payroll liabilities | <u>0.00</u> |
|--------------------------------|-------------|

|                     |                             |
|---------------------|-----------------------------|
| <b>Fund balance</b> | <u><u>40,560,708.24</u></u> |
|---------------------|-----------------------------|

# River Forest Public School District #90

## Fund Balances

Fiscal Year: 2020-2021

Month: May  
Year: 2021  
Fund Type: All Fund

☐ Include Cash Balance  
☐ FY End Report

| <u>Fund</u>  | <u>Description</u>       | <u>Beginning Balance</u> | <u>Revenue</u>  | <u>Expense</u>    | <u>Transfers</u> | <u>Fund Balance</u> |
|--------------|--------------------------|--------------------------|-----------------|-------------------|------------------|---------------------|
| 10           | Education                | \$25,978,836.56          | \$21,684,955.84 | (\$18,992,594.99) | \$0.00           | \$28,671,197.41     |
| 20           | Operations & Maintenance | \$950,973.67             | \$2,086,576.80  | (\$1,630,419.60)  | (\$595,243.20)   | \$811,887.67        |
| 30           | Debt Service             | \$1,732,219.70           | \$1,460,179.81  | (\$1,483,841.21)  | \$0.00           | \$1,708,558.30      |
| 40           | Transportation           | \$445,345.33             | \$760,826.46    | (\$504,998.31)    | \$0.00           | \$701,173.48        |
| 50           | IMRF/Social Security     | \$174,136.75             | \$612,691.23    | (\$558,278.56)    | \$0.00           | \$228,549.42        |
| 51           | Social Security          | \$0.00                   | \$0.00          | \$0.00            | \$0.00           | \$0.00              |
| 60           | Capital Projects         | \$0.00                   | \$0.00          | (\$1,395,243.20)  | \$1,395,243.20   | \$0.00              |
| 70           | Working Cash             | \$7,669,494.90           | \$171,649.99    | \$0.00            | (\$800,000.00)   | \$7,041,144.89      |
| 80           | Tort                     | \$0.00                   | \$0.00          | \$0.00            | \$0.00           | \$0.00              |
| 90           | Life Safety              | \$34,100.00              | \$2,109,543.07  | (\$745,446.00)    | \$0.00           | \$1,398,197.07      |
| Grand Total: |                          | \$36,985,106.91          | \$28,886,423.20 | (\$25,310,821.87) | \$0.00           | \$40,560,708.24     |

End of Report

# River Forest Public School District #90

## Account Level Balance Sheet As of 05/31/2021

Fiscal Year: 2020-2021

|                                           |                                   |  | <u>Year To Date</u>      |
|-------------------------------------------|-----------------------------------|--|--------------------------|
| 10                                        | Education                         |  |                          |
| <b>ASSET</b>                              |                                   |  |                          |
| LineDesc                                  |                                   |  | YTD                      |
| 10.1.0110.000.0000.000.9000.0000          | Cash Offset PR/AP reclass         |  | (\$139,918.24)           |
| 10.1.0110.000.0000.000.9807.0000          | Cash-AP-PR                        |  | (\$40,321,665.71)        |
| 10.1.0110.000.0000.000.9808.0000          | Cash Depository                   |  | \$973,229.74             |
| 10.1.0111.000.0000.000.0000.0000          | Cash In Bank (Imprest Fund)       |  | \$4,000.00               |
| 10.1.0121.000.0000.000.0000.0000          | Pooled Cash and Investments       |  | \$67,574,551.62          |
| 10.1.0122.000.0000.000.0000.0000          | Art Investment                    |  | \$581,000.00             |
| <b>ASSET</b>                              |                                   |  | <b>\$28,671,197.41</b>   |
| <b>FUND BALANCE</b>                       |                                   |  |                          |
| LineDesc                                  |                                   |  | YTD                      |
| 10.3.0700.000.0000.000.0000.0000          | Fund Balances And Fund Net Assets |  | (\$25,978,836.56)        |
| <b>FUND BALANCE</b>                       |                                   |  | <b>(\$25,978,836.56)</b> |
| <b>Total Liability &amp; Fund Balance</b> |                                   |  | <b>(\$25,978,836.56)</b> |
| <b>Total (Income)/Loss</b>                |                                   |  | <b>(\$2,692,360.85)</b>  |
| <b>Total Liability and Equity</b>         |                                   |  | <b>(\$28,671,197.41)</b> |

# River Forest Public School District #90

## Account Level Balance Sheet As of 05/31/2021

Fiscal Year: 2020-2021

Year To Date

20

### Operations & Maintenance

#### ASSET

| LineDesc                      |                             | YTD                 |
|-------------------------------|-----------------------------|---------------------|
| 20.1.0110.0000.0000.9000.0000 | Cash Offset PR/AP reclass   | (\$698,190.12)      |
| 20.1.0110.0000.0000.9807.0000 | Cash-AP-PR                  | (\$3,569,843.38)    |
| 20.1.0110.0000.0000.9808.0000 | Cash Depository             | \$141,215.17        |
| 20.1.0121.0000.0000.0000.0000 | Pooled Cash and Investments | \$4,938,706.00      |
| <b>ASSET</b>                  |                             | <b>\$811,887.67</b> |

#### FUND BALANCE

| LineDesc                      |                                   | YTD                   |
|-------------------------------|-----------------------------------|-----------------------|
| 20.3.0700.0000.0000.0000.0000 | Fund Balances And Fund Net Assets | (\$950,973.67)        |
| <b>FUND BALANCE</b>           |                                   | <b>(\$950,973.67)</b> |

|                                           |                       |
|-------------------------------------------|-----------------------|
| <b>Total Liability &amp; Fund Balance</b> | <b>(\$950,973.67)</b> |
| <b>Total (Income)/Loss</b>                | <b>\$139,086.00</b>   |
| <b>Total Liability and Equity</b>         | <b>(\$811,887.67)</b> |

# River Forest Public School District #90

## Account Level Balance Sheet As of 05/31/2021

Fiscal Year: 2020-2021

Year To Date

30

### Debt Service

#### ASSET

| LineDesc                         |                             | YTD                   |
|----------------------------------|-----------------------------|-----------------------|
| 30.1.0110.000.0000.000.9000.0000 | Cash Offset PR/AP reclass   | \$109,918.24          |
| 30.1.0110.000.0000.000.9807.0000 | Cash-AP-PR                  | (\$260,937.93)        |
| 30.1.0121.000.0000.000.0000.0000 | Pooled Cash and Investments | \$1,859,577.99        |
| <b>ASSET</b>                     |                             | <b>\$1,708,558.30</b> |

#### FUND BALANCE

| LineDesc                         |                                   | YTD                     |
|----------------------------------|-----------------------------------|-------------------------|
| 30.3.0700.000.0000.000.0000.0000 | Fund Balances And Fund Net Assets | (\$1,732,219.70)        |
| <b>FUND BALANCE</b>              |                                   | <b>(\$1,732,219.70)</b> |

|                                           |                         |
|-------------------------------------------|-------------------------|
| <b>Total Liability &amp; Fund Balance</b> | <b>(\$1,732,219.70)</b> |
| <b>Total (Income)/Loss</b>                | <b>\$23,661.40</b>      |
| <b>Total Liability and Equity</b>         | <b>(\$1,708,558.30)</b> |

# River Forest Public School District #90

## Account Level Balance Sheet As of 05/31/2021

Fiscal Year: 2020-2021

|                                  |                                           |  | <u>Year To Date</u>   |
|----------------------------------|-------------------------------------------|--|-----------------------|
| 40                               | Transportation                            |  |                       |
| <b>ASSET</b>                     |                                           |  |                       |
| LineDesc                         |                                           |  | YTD                   |
| 40.1.0110.000.0000.000.9807.0000 | Cash-AP-PR                                |  | (\$1,196,057.36)      |
| 40.1.0121.000.0000.000.0000.0000 | Pooled Cash and Investments               |  | \$1,897,230.84        |
|                                  | <b>ASSET</b>                              |  | <u>\$701,173.48</u>   |
| <b>FUND BALANCE</b>              |                                           |  |                       |
| LineDesc                         |                                           |  | YTD                   |
| 40.3.0700.000.0000.000.0000.0000 | Fund Balances And Fund Net Assets         |  | (\$445,345.33)        |
|                                  | <b>FUND BALANCE</b>                       |  | <u>(\$445,345.33)</u> |
|                                  | <b>Total Liability &amp; Fund Balance</b> |  | (\$445,345.33)        |
|                                  | <b>Total (Income)/Loss</b>                |  | (\$255,828.15)        |
|                                  | <b>Total Liability and Equity</b>         |  | <u>(\$701,173.48)</u> |

# River Forest Public School District #90

## Account Level Balance Sheet As of 05/31/2021

Fiscal Year: 2020-2021

Year To Date

50

IMRF/Social Security

### ASSET

| LineDesc                         |                             | YTD                 |
|----------------------------------|-----------------------------|---------------------|
| 50.1.0110.000.0000.000.9807.0000 | Cash-AP-PR                  | (\$1,177,443.10)    |
| 50.1.0121.000.0000.000.0000.0000 | Pooled Cash and Investments | \$1,405,992.52      |
|                                  | <b>ASSET</b>                | <b>\$228,549.42</b> |

### FUND BALANCE

| LineDesc                         |                                   | YTD                   |
|----------------------------------|-----------------------------------|-----------------------|
| 50.3.0700.000.0000.000.0000.0000 | Fund Balances And Fund Net Assets | (\$174,136.75)        |
|                                  | <b>FUND BALANCE</b>               | <b>(\$174,136.75)</b> |

|                                           |                       |
|-------------------------------------------|-----------------------|
| <b>Total Liability &amp; Fund Balance</b> | <b>(\$174,136.75)</b> |
| <b>Total (Income)/Loss</b>                | <b>(\$54,412.67)</b>  |
| <b>Total Liability and Equity</b>         | <b>(\$228,549.42)</b> |

# River Forest Public School District #90

## Account Level Balance Sheet As of 05/31/2021

Fiscal Year: 2020-2021

Year To Date

60

### Capital Projects

#### ASSET

| LineDesc                                  |                           | YTD              |
|-------------------------------------------|---------------------------|------------------|
| 60.1.0110.0000.0000.9000.0000             | Cash Offset PR/AP reclass | \$2,828,190.12   |
| 60.1.0110.0000.0000.9807.0000             | Cash-AP-PR                | (\$2,828,190.12) |
| <b>ASSET</b>                              |                           | <b>\$0.00</b>    |
| <b>Total Liability &amp; Fund Balance</b> |                           | <b>\$0.00</b>    |
| <b>Total (Income)/Loss</b>                |                           | <b>\$0.00</b>    |
| <b>Total Liability and Equity</b>         |                           | <b>\$0.00</b>    |

# River Forest Public School District #90

## Account Level Balance Sheet As of 05/31/2021

Fiscal Year: 2020-2021

Year To Date

70

Working Cash

### ASSET

| LineDesc                         |                             | YTD                   |
|----------------------------------|-----------------------------|-----------------------|
| 70.1.0110.000.0000.000.9000.0000 | Cash Offset PR/AP reclass   | (\$2,100,000.00)      |
| 70.1.0121.000.0000.000.0000.0000 | Pooled Cash and Investments | \$9,141,144.89        |
| <b>ASSET</b>                     |                             | <b>\$7,041,144.89</b> |

### FUND BALANCE

| LineDesc                         |                                   | YTD                     |
|----------------------------------|-----------------------------------|-------------------------|
| 70.3.0700.000.0000.000.0000.0000 | Fund Balances And Fund Net Assets | (\$7,669,494.90)        |
| <b>FUND BALANCE</b>              |                                   | <b>(\$7,669,494.90)</b> |

|                                           |                         |
|-------------------------------------------|-------------------------|
| <b>Total Liability &amp; Fund Balance</b> | <b>(\$7,669,494.90)</b> |
| <b>Total (Income)/Loss</b>                | <b>\$628,350.01</b>     |
| <b>Total Liability and Equity</b>         | <b>(\$7,041,144.89)</b> |

# River Forest Public School District #90

## Account Level Balance Sheet As of 05/31/2021

Fiscal Year: 2020-2021

Year To Date

90

Life Safety

### ASSET

| LineDesc                      |                             | YTD                   |
|-------------------------------|-----------------------------|-----------------------|
| 90.1.0110.0000.0000.9807.0000 | Cash-AP-PR                  | (\$745,446.00)        |
| 90.1.0121.0000.0000.0000.0000 | Pooled Cash and Investments | \$2,143,643.07        |
|                               | <b>ASSET</b>                | <b>\$1,398,197.07</b> |

### FUND BALANCE

| LineDesc                      |                                   | YTD                  |
|-------------------------------|-----------------------------------|----------------------|
| 90.3.0700.0000.0000.0000.0000 | Fund Balances And Fund Net Assets | (\$34,100.00)        |
|                               | <b>FUND BALANCE</b>               | <b>(\$34,100.00)</b> |

|                                           |                      |
|-------------------------------------------|----------------------|
| <b>Total Liability &amp; Fund Balance</b> | <b>(\$34,100.00)</b> |
|-------------------------------------------|----------------------|

|                            |                         |
|----------------------------|-------------------------|
| <b>Total (Income)/Loss</b> | <b>(\$1,364,097.07)</b> |
|----------------------------|-------------------------|

|                                   |                         |
|-----------------------------------|-------------------------|
| <b>Total Liability and Equity</b> | <b>(\$1,398,197.07)</b> |
|-----------------------------------|-------------------------|

# River Forest Public School District #90

## Account Level Balance Sheet As of 05/31/2021

Fiscal Year: 2020-2021

|                                           |                                   |  | <u>Year To Date</u>      |
|-------------------------------------------|-----------------------------------|--|--------------------------|
| <b>All Fund</b>                           |                                   |  |                          |
| <b>ASSET</b>                              |                                   |  |                          |
| LineDesc                                  |                                   |  | YTD                      |
| 10.1.0110.000.0000.000.9000.0000          | Cash Offset PR/AP reclass         |  | (\$139,918.24)           |
| 10.1.0110.000.0000.000.9807.0000          | Cash-AP-PR                        |  | (\$40,321,665.71)        |
| 10.1.0110.000.0000.000.9808.0000          | Cash Depository                   |  | \$973,229.74             |
| 10.1.0111.000.0000.000.0000.0000          | Cash In Bank (Imprest Fund)       |  | \$4,000.00               |
| 10.1.0121.000.0000.000.0000.0000          | Pooled Cash and Investments       |  | \$67,574,551.62          |
| 10.1.0122.000.0000.000.0000.0000          | Art Investment                    |  | \$581,000.00             |
| 20.1.0110.000.0000.000.9000.0000          | Cash Offset PR/AP reclass         |  | (\$698,190.12)           |
| 20.1.0110.000.0000.000.9807.0000          | Cash-AP-PR                        |  | (\$3,569,843.38)         |
| 20.1.0110.000.0000.000.9808.0000          | Cash Depository                   |  | \$141,215.17             |
| 20.1.0121.000.0000.000.0000.0000          | Pooled Cash and Investments       |  | \$4,938,706.00           |
| 30.1.0110.000.0000.000.9000.0000          | Cash Offset PR/AP reclass         |  | \$109,918.24             |
| 30.1.0110.000.0000.000.9807.0000          | Cash-AP-PR                        |  | (\$260,937.93)           |
| 30.1.0121.000.0000.000.0000.0000          | Pooled Cash and Investments       |  | \$1,859,577.99           |
| 40.1.0110.000.0000.000.9807.0000          | Cash-AP-PR                        |  | (\$1,196,057.36)         |
| 40.1.0121.000.0000.000.0000.0000          | Pooled Cash and Investments       |  | \$1,897,230.84           |
| 50.1.0110.000.0000.000.9807.0000          | Cash-AP-PR                        |  | (\$1,177,443.10)         |
| 50.1.0121.000.0000.000.0000.0000          | Pooled Cash and Investments       |  | \$1,405,992.52           |
| 60.1.0110.000.0000.000.9000.0000          | Cash Offset PR/AP reclass         |  | \$2,828,190.12           |
| 60.1.0110.000.0000.000.9807.0000          | Cash-AP-PR                        |  | (\$2,828,190.12)         |
| 70.1.0110.000.0000.000.9000.0000          | Cash Offset PR/AP reclass         |  | (\$2,100,000.00)         |
| 70.1.0121.000.0000.000.0000.0000          | Pooled Cash and Investments       |  | \$9,141,144.89           |
| 90.1.0110.000.0000.000.9807.0000          | Cash-AP-PR                        |  | (\$745,446.00)           |
| 90.1.0121.000.0000.000.0000.0000          | Pooled Cash and Investments       |  | \$2,143,643.07           |
| <b>ASSET</b>                              |                                   |  | <b>\$40,560,708.24</b>   |
| <b>FUND BALANCE</b>                       |                                   |  |                          |
| LineDesc                                  |                                   |  | YTD                      |
| 10.3.0700.000.0000.000.0000.0000          | Fund Balances And Fund Net Assets |  | (\$25,978,836.56)        |
| 20.3.0700.000.0000.000.0000.0000          | Fund Balances And Fund Net Assets |  | (\$950,973.67)           |
| 30.3.0700.000.0000.000.0000.0000          | Fund Balances And Fund Net Assets |  | (\$1,732,219.70)         |
| 40.3.0700.000.0000.000.0000.0000          | Fund Balances And Fund Net Assets |  | (\$445,345.33)           |
| 50.3.0700.000.0000.000.0000.0000          | Fund Balances And Fund Net Assets |  | (\$174,136.75)           |
| 70.3.0700.000.0000.000.0000.0000          | Fund Balances And Fund Net Assets |  | (\$7,669,494.90)         |
| 90.3.0700.000.0000.000.0000.0000          | Fund Balances And Fund Net Assets |  | (\$34,100.00)            |
| <b>FUND BALANCE</b>                       |                                   |  | <b>(\$36,985,106.91)</b> |
| <b>Total Liability &amp; Fund Balance</b> |                                   |  | <b>(\$36,985,106.91)</b> |
| <b>Total (Income)/Loss</b>                |                                   |  | <b>(\$3,575,601.33)</b>  |
| <b>Total Liability and Equity</b>         |                                   |  | <b>(\$40,560,708.24)</b> |

# River Forest Public School District #90

## Source Summary Revenues

From Date: 5/1/2021

To Date: 5/31/2021

Fiscal Year: 2020-2021

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

| Account Number                   | Description                         | GL Budget         | Range To Date    | YTD               | Balance        | Encumbrance | Budget Balance | % Bud    |
|----------------------------------|-------------------------------------|-------------------|------------------|-------------------|----------------|-------------|----------------|----------|
| 10.4.0000.000.1100.000.0000.0000 | Ad Valorem Taxes                    | (\$19,250,000.00) | (\$1,079,044.35) | (\$18,927,350.20) | (\$322,649.80) | \$0.00      | (\$322,649.80) | 1.68%    |
| 10.4.0000.000.1200.000.0000.0000 | Payments in Lieu of Taxes           | (\$135,000.00)    | (\$62,938.68)    | (\$216,606.98)    | \$81,606.98    | \$0.00      | \$81,606.98    | -60.45%  |
| 10.4.0000.000.1300.000.0000.0000 | Custodial O/T                       | (\$30,000.00)     | \$649.16         | (\$105,895.72)    | \$75,895.72    | \$0.00      | \$75,895.72    | -252.99% |
| 10.4.0000.000.1500.000.0000.0000 | Earnings on Investments             | (\$175,000.00)    | (\$1.66)         | (\$273,106.97)    | \$98,106.97    | \$0.00      | \$98,106.97    | -56.06%  |
| 10.4.0000.000.1600.000.0000.0000 | Food Service                        | (\$257,000.00)    | (\$70,550.46)    | \$52,790.92       | (\$309,790.92) | \$0.00      | (\$309,790.92) | 120.54%  |
| 10.4.0000.000.1700.000.0000.0000 | District/School Activity Incom      | (\$101,500.00)    | (\$9,466.54)     | (\$90,429.28)     | (\$11,070.72)  | \$0.00      | (\$11,070.72)  | -10.91%  |
| 10.4.0000.000.1800.000.0000.0000 | Textbook Income                     | (\$139,000.00)    | (\$30,788.65)    | (\$72,128.37)     | (\$66,871.63)  | \$0.00      | (\$66,871.63)  | 48.11%   |
| 10.4.0000.000.1900.000.0000.0000 | Other Local Revenues                | (\$51,000.00)     | (\$518.11)       | (\$54,978.18)     | \$3,978.18     | \$0.00      | \$3,978.18     | -7.80%   |
| 10.4.0000.000.3000.000.0000.0000 | Receipts/Revenue from State So      | (\$1,075,000.00)  | (\$97,674.00)    | (\$976,740.00)    | (\$98,260.00)  | \$0.00      | (\$98,260.00)  | 9.14%    |
| 10.4.0000.000.3100.000.0000.0000 | Special Education Private Faci      | (\$325,000.00)    | \$0.00           | (\$327,377.30)    | \$2,377.30     | \$0.00      | \$2,377.30     | -0.73%   |
| 10.4.0000.000.3200.000.0000.0000 | Revenues                            | (\$1,300.00)      | (\$435.50)       | (\$435.50)        | (\$864.50)     | \$0.00      | (\$864.50)     | 66.50%   |
| 10.4.0000.000.3900.000.0000.0000 | Crossing Guards                     | (\$1,000.00)      | (\$1,072.50)     | (\$2,145.00)      | \$1,145.00     | \$0.00      | \$1,145.00     | -114.50% |
| 10.4.0000.000.4200.000.0000.0000 | Breakfast Start Up                  | (\$20,000.00)     | \$0.00           | \$0.00            | (\$20,000.00)  | \$0.00      | (\$20,000.00)  | 100.00%  |
| 10.4.0000.000.4300.000.0000.0000 | Title I - Low Income                | (\$110,000.00)    | \$0.00           | (\$123,493.00)    | \$13,493.00    | \$0.00      | \$13,493.00    | -12.27%  |
| 10.4.0000.000.4600.000.0000.0000 | Federal Special Education Pres      | (\$476,000.00)    | \$0.00           | (\$455,286.00)    | (\$20,714.00)  | \$0.00      | (\$20,714.00)  | 4.35%    |
| 10.4.0000.000.4900.000.0000.0000 | Milk Supply                         | (\$123,400.00)    | \$0.00           | (\$111,774.26)    | (\$11,625.74)  | \$0.00      | (\$11,625.74)  | 9.42%    |
|                                  | Fund: Education - 10                | (\$22,270,200.00) | (\$1,351,841.29) | (\$21,684,955.84) | (\$585,244.16) | \$0.00      | (\$585,244.16) | 2.63%    |
| 20.4.0000.000.1100.000.0000.0000 | Ad Valorem Taxes                    | (\$2,070,000.00)  | (\$112,398.19)   | (\$1,998,768.57)  | (\$71,231.43)  | \$0.00      | (\$71,231.43)  | 3.44%    |
| 20.4.0000.000.1200.000.0000.0000 | Payments in Lieu of Taxes           | (\$45,000.00)     | (\$20,979.56)    | (\$72,202.30)     | \$27,202.30    | \$0.00      | \$27,202.30    | -60.45%  |
| 20.4.0000.000.1500.000.0000.0000 | Earnings on Investments             | (\$10,000.00)     | (\$0.17)         | (\$5,422.59)      | (\$4,577.41)   | \$0.00      | (\$4,577.41)   | 45.77%   |
| 20.4.0000.000.1900.000.0000.0000 | Other Local Revenues                | (\$25,000.00)     | \$0.00           | (\$10,183.34)     | (\$14,816.66)  | \$0.00      | (\$14,816.66)  | 59.27%   |
|                                  | Fund: Operations & Maintenance - 20 | (\$2,150,000.00)  | (\$133,377.92)   | (\$2,086,576.80)  | (\$63,423.20)  | \$0.00      | (\$63,423.20)  | 2.95%    |
| 30.4.0000.000.1100.000.0000.0000 | Ad Valorem Taxes                    | (\$1,530,000.00)  | (\$83,105.42)    | (\$1,444,056.63)  | (\$85,943.37)  | \$0.00      | (\$85,943.37)  | 5.62%    |
| 30.4.0000.000.1500.000.0000.0000 | Earnings on Investments             | (\$12,000.00)     | (\$0.13)         | (\$16,123.18)     | \$4,123.18     | \$0.00      | \$4,123.18     | -34.36%  |
|                                  | Fund: Debt Service - 30             | (\$1,542,000.00)  | (\$83,105.55)    | (\$1,460,179.81)  | (\$81,820.19)  | \$0.00      | (\$81,820.19)  | 5.31%    |
| 40.4.0000.000.1100.000.0000.0000 | Ad Valorem Taxes                    | (\$135,000.00)    | (\$32,141.03)    | (\$358,738.19)    | \$223,738.19   | \$0.00      | \$223,738.19   | -165.73% |
| 40.4.0000.000.1500.000.0000.0000 | Earnings on Investments             | (\$7,500.00)      | (\$0.05)         | (\$4,875.52)      | (\$2,624.48)   | \$0.00      | (\$2,624.48)   | 34.99%   |
| 40.4.0000.000.3500.000.0000.0000 | Transportation - Regular/Vocat      | (\$276,500.00)    | \$0.00           | (\$397,212.75)    | \$120,712.75   | \$0.00      | \$120,712.75   | -43.66%  |
|                                  | Fund: Transportation - 40           | (\$419,000.00)    | (\$32,141.08)    | (\$760,826.46)    | \$341,826.46   | \$0.00      | \$341,826.46   | -81.58%  |
| 50.4.0000.000.1100.000.0000.0000 | Ad Valorem Taxes                    | (\$652,000.00)    | (\$33,746.94)    | (\$600,040.15)    | (\$51,959.85)  | \$0.00      | (\$51,959.85)  | 7.97%    |
| 50.4.0000.000.1200.000.0000.0000 | Payments in Lieu of Taxes           | (\$10,000.00)     | \$0.00           | (\$10,350.00)     | \$350.00       | \$0.00      | \$350.00       | -3.50%   |
| 50.4.0000.000.1500.000.0000.0000 | Earnings on Investments             | (\$2,000.00)      | (\$0.06)         | (\$2,301.08)      | \$301.08       | \$0.00      | \$301.08       | -15.05%  |
|                                  | Fund: IMRF/Social Security - 50     | (\$664,000.00)    | (\$33,747.00)    | (\$612,691.23)    | (\$51,308.77)  | \$0.00      | (\$51,308.77)  | 7.73%    |
| 70.4.0000.000.1100.000.0000.0000 | Ad Valorem Taxes                    | (\$108,000.00)    | (\$5,945.61)     | (\$102,997.26)    | (\$5,002.74)   | \$0.00      | (\$5,002.74)   | 4.63%    |
| 70.4.0000.000.1500.000.0000.0000 | Earnings on Investments             | (\$70,000.00)     | (\$0.01)         | (\$68,652.73)     | (\$1,347.27)   | \$0.00      | (\$1,347.27)   | 1.92%    |
|                                  | Fund: Working Cash - 70             | (\$178,000.00)    | (\$5,945.62)     | (\$171,649.99)    | (\$6,350.01)   | \$0.00      | (\$6,350.01)   | 3.57%    |
| 90.4.0000.000.1100.000.0000.0000 | Ad Valorem Taxes                    | (\$142,000.00)    | (\$13,880.52)    | (\$129,236.35)    | (\$12,763.65)  | \$0.00      | (\$12,763.65)  | 8.99%    |
| 90.4.0000.000.1500.000.0000.0000 | Earnings on Investments             | (\$10,000.00)     | (\$0.02)         | (\$9,328.89)      | (\$671.11)     | \$0.00      | (\$671.11)     | 6.71%    |
| 90.4.0000.000.7200.000.0000.0000 | Proceeds from the Sale of Bond      | (\$1,971,000.00)  | \$0.00           | (\$1,970,977.83)  | (\$22.17)      | \$0.00      | (\$22.17)      | 0.00%    |
|                                  | Fund: Life Safety - 90              | (\$2,123,000.00)  | (\$13,880.54)    | (\$2,109,543.07)  | (\$13,456.93)  | \$0.00      | (\$13,456.93)  | 0.63%    |
| <b>Grand Total:</b>              |                                     | (\$29,346,200.00) | (\$1,654,039.00) | (\$28,886,423.20) | (\$459,776.80) | \$0.00      | (\$459,776.80) | 1.57%    |

End of Report

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# River Forest Public School District #90

## Expenditures by Object Summary

From Date: 5/1/2021

To Date: 5/31/2021

Fiscal Year: 2020-2021

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

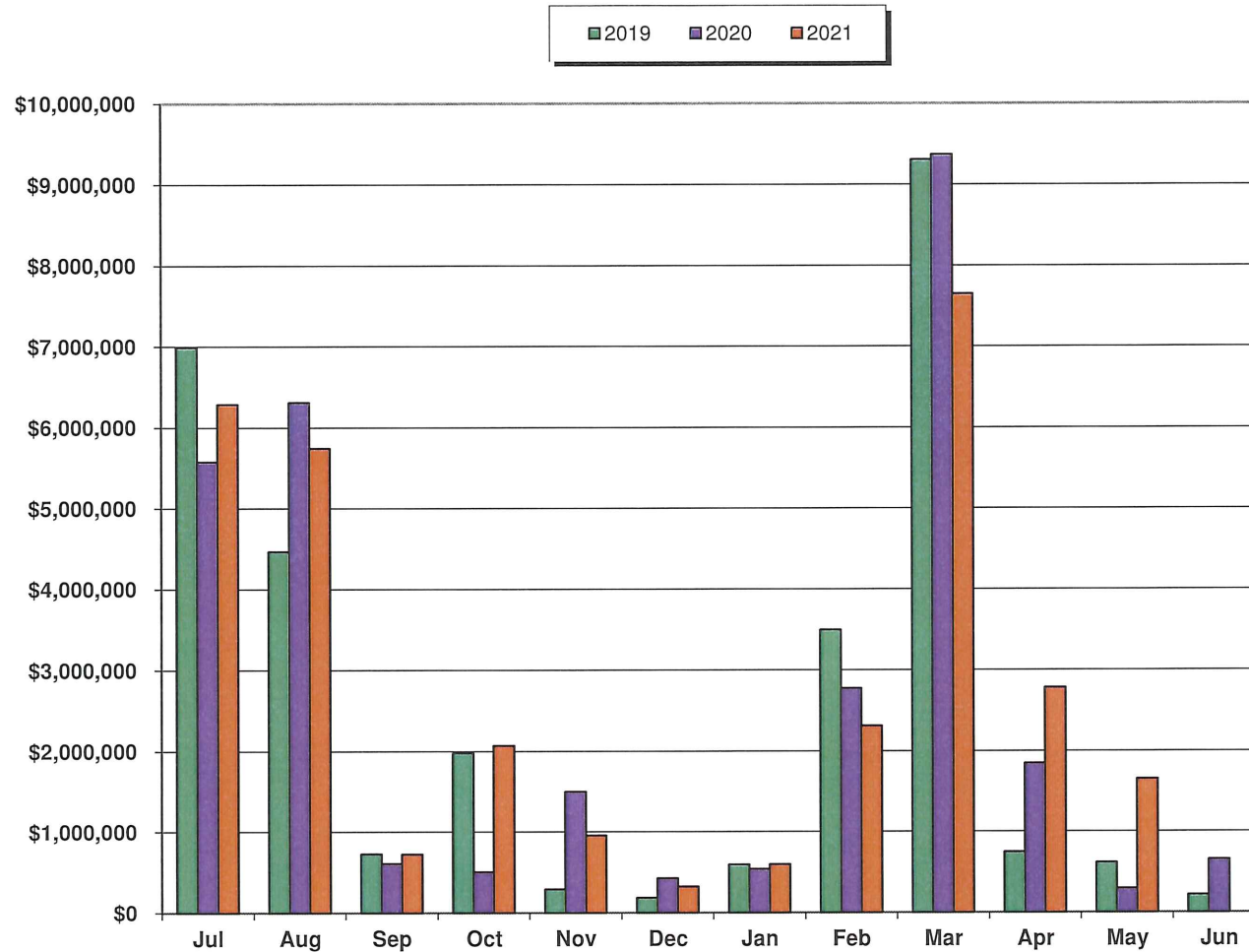
| Account Number                   | Description                         | GL Budget       | Range To Date  | YTD             | Balance        | Encumbrance    | Budget Balance | % Bud    |
|----------------------------------|-------------------------------------|-----------------|----------------|-----------------|----------------|----------------|----------------|----------|
| 10.0.0000.100.0000.000.0000.0000 | Salaries                            | \$14,956,700.00 | \$1,682,625.17 | \$12,787,835.56 | \$2,168,864.44 | \$2,922,520.10 | (\$753,655.66) | -5.04%   |
| 10.0.0000.200.0000.000.0000.0000 | Employee Benefits                   | \$3,680,200.00  | \$202,947.39   | \$1,922,167.46  | \$1,758,032.54 | \$10,719.27    | \$1,747,313.27 | 47.48%   |
| 10.0.0000.300.0000.000.0000.0000 | Purchased Services                  | \$2,267,800.00  | \$143,259.23   | \$2,491,288.34  | (\$223,488.34) | \$6,189.95     | (\$229,678.29) | -10.13%  |
| 10.0.0000.400.0000.000.0000.0000 | Supplies & Materials                | \$792,400.00    | \$20,234.05    | \$606,457.25    | \$185,942.75   | \$28,020.24    | \$157,922.51   | 19.93%   |
| 10.0.0000.500.0000.000.0000.0000 | Capital Outlay                      | \$601,200.00    | \$56,795.49    | \$542,043.94    | \$59,156.06    | \$0.00         | \$59,156.06    | 9.84%    |
| 10.0.0000.600.0000.000.0000.0000 | Other Objects                       | \$841,800.00    | \$57,800.21    | \$640,519.03    | \$201,280.97   | \$0.00         | \$201,280.97   | 23.91%   |
| 10.0.0000.700.0000.000.0000.0000 | Non-Capitalized Equipment           | \$4,500.00      | \$0.00         | \$2,283.41      | \$2,216.59     | \$0.00         | \$2,216.59     | 49.26%   |
|                                  | Fund: Education - 10                | \$23,144,600.00 | \$2,163,661.54 | \$18,992,594.99 | \$4,152,005.01 | \$2,967,449.56 | \$1,184,555.45 | 5.12%    |
| 20.0.0000.100.0000.000.0000.0000 | Salaries                            | \$705,800.00    | \$56,830.44    | \$630,321.49    | \$75,478.51    | \$53,947.10    | \$21,531.41    | 3.05%    |
| 20.0.0000.200.0000.000.0000.0000 | Employee Benefits                   | \$269,000.00    | \$19,788.08    | \$244,869.01    | \$24,130.99    | \$0.00         | \$24,130.99    | 8.97%    |
| 20.0.0000.300.0000.000.0000.0000 | Purchased Services                  | \$422,200.00    | \$33,887.37    | \$415,290.31    | \$6,909.69     | \$0.00         | \$6,909.69     | 1.64%    |
| 20.0.0000.400.0000.000.0000.0000 | Supplies & Materials                | \$256,000.00    | \$31,627.07    | \$270,619.64    | (\$14,619.64)  | \$0.00         | (\$14,619.64)  | -5.71%   |
| 20.0.0000.500.0000.000.0000.0000 | Capital Outlay                      | \$72,000.00     | \$0.00         | \$69,319.15     | \$2,680.85     | \$0.00         | \$2,680.85     | 3.72%    |
| 20.0.0000.600.0000.000.0000.0000 | Other Objects                       | \$25,000.00     | \$0.00         | \$0.00          | \$25,000.00    | \$0.00         | \$25,000.00    | 100.00%  |
|                                  | Fund: Operations & Maintenance - 20 | \$1,750,000.00  | \$142,132.96   | \$1,630,419.60  | \$119,580.40   | \$53,947.10    | \$65,633.30    | 3.75%    |
| 30.0.0000.600.0000.000.0000.0000 | Other Objects                       | \$1,597,000.00  | \$8,877.79     | \$1,483,841.21  | \$113,158.79   | \$0.00         | \$113,158.79   | 7.09%    |
|                                  | Fund: Debt Service - 30             | \$1,597,000.00  | \$8,877.79     | \$1,483,841.21  | \$113,158.79   | \$0.00         | \$113,158.79   | 7.09%    |
| 40.0.0000.300.0000.000.0000.0000 | Purchased Services                  | \$724,000.00    | \$145,381.85   | \$504,998.31    | \$219,001.69   | \$0.00         | \$219,001.69   | 30.25%   |
|                                  | Fund: Transportation - 40           | \$724,000.00    | \$145,381.85   | \$504,998.31    | \$219,001.69   | \$0.00         | \$219,001.69   | 30.25%   |
| 50.0.0000.200.0000.000.0000.0000 | Employee Benefits                   | \$669,000.00    | \$62,744.64    | \$558,278.56    | \$110,721.44   | \$3,479.45     | \$107,241.99   | 16.03%   |
|                                  | Fund: IMRF/Social Security - 50     | \$669,000.00    | \$62,744.64    | \$558,278.56    | \$110,721.44   | \$3,479.45     | \$107,241.99   | 16.03%   |
| 60.0.0000.300.0000.000.0000.0000 | Purchased Services                  | \$80,000.00     | \$0.00         | \$175,516.06    | (\$95,516.06)  | \$0.00         | (\$95,516.06)  | -119.40% |
| 60.0.0000.500.0000.000.0000.0000 | Capital Outlay                      | \$1,290,000.00  | \$68,276.05    | \$1,219,727.14  | \$70,272.86    | \$0.00         | \$70,272.86    | 5.45%    |
|                                  | Fund: Capital Projects - 60         | \$1,370,000.00  | \$68,276.05    | \$1,395,243.20  | (\$25,243.20)  | \$0.00         | (\$25,243.20)  | -1.84%   |
| 90.0.0000.300.0000.000.0000.0000 | Purchased Services                  | \$75,000.00     | \$0.00         | \$4,240.00      | \$70,760.00    | \$0.00         | \$70,760.00    | 94.35%   |
| 90.0.0000.500.0000.000.0000.0000 | Capital Outlay                      | \$775,000.00    | \$0.00         | \$741,206.00    | \$33,794.00    | \$0.00         | \$33,794.00    | 4.36%    |
|                                  | Fund: Life Safety - 90              | \$850,000.00    | \$0.00         | \$745,446.00    | \$104,554.00   | \$0.00         | \$104,554.00   | 12.30%   |
| <b>Grand Total:</b>              |                                     | \$30,104,600.00 | \$2,591,074.83 | \$25,310,821.87 | \$4,793,778.13 | \$3,024,876.11 | \$1,768,902.02 | 5.88%    |

End of Report

**River Forest Public Schools District 90**  
**Comparison of Revenue by Year (Includes Other Financing Sources)**  
**Fiscal Year 2019 to Present**

|              | <b>1</b><br><b>Fiscal</b><br><b>Year</b><br><b><u>2019</u></b> | <b>2</b><br><b>Fiscal</b><br><b>Year</b><br><b><u>2020</u></b> | <b>3</b><br><b>Fiscal</b><br><b>Year</b><br><b><u>2021</u></b> | <b>4</b><br><b>Favorable/</b><br><b>(Unfavorable) Change</b><br><b><u>(Col 3 - Col 2)</u></b> |
|--------------|----------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| <b>Jul</b>   | \$6,986,713.60                                                 | \$5,574,984.58                                                 | \$6,284,888.67                                                 | \$709,904.09                                                                                  |
| <b>Aug</b>   | \$4,465,441.99                                                 | \$6,310,037.40                                                 | \$5,743,517.88                                                 | (\$566,519.52)                                                                                |
| <b>Sep</b>   | \$725,210.28                                                   | \$603,726.18                                                   | \$719,360.60                                                   | \$115,634.42                                                                                  |
| <b>Oct</b>   | \$1,976,815.20                                                 | \$500,098.54                                                   | \$2,068,283.22                                                 | \$1,568,184.68                                                                                |
| <b>Nov</b>   | \$287,989.07                                                   | \$1,498,868.57                                                 | \$953,658.19                                                   | (\$545,210.38)                                                                                |
| <b>Dec</b>   | \$186,604.71                                                   | \$421,579.44                                                   | \$322,320.75                                                   | (\$99,258.69)                                                                                 |
| <b>Jan</b>   | \$587,337.58                                                   | \$535,217.35                                                   | \$593,628.30                                                   | \$58,410.95                                                                                   |
| <b>Feb</b>   | \$3,492,332.29                                                 | \$2,774,247.57                                                 | \$2,310,480.19                                                 | (\$463,767.38)                                                                                |
| <b>Mar</b>   | \$9,306,905.11                                                 | \$9,367,319.12                                                 | \$7,649,417.02                                                 | (\$1,717,902.10)                                                                              |
| <b>Apr</b>   | \$744,149.02                                                   | \$1,846,697.68                                                 | \$2,782,072.58                                                 | \$935,374.90                                                                                  |
| <b>May</b>   | \$610,475.20                                                   | \$292,471.13                                                   | \$1,654,039.00                                                 | \$1,361,567.87                                                                                |
| <b>Jun</b>   | \$217,634.27                                                   | \$650,288.21                                                   |                                                                |                                                                                               |
| <b>Total</b> | <u>\$29,587,608.32</u>                                         | <u>\$30,375,535.77</u>                                         | <u>\$31,081,666.40</u>                                         | <u>\$1,356,418.84</u>                                                                         |

# **River Forest Public Schools District 90** **Comparison of Revenue by Year - Includes Other Financing Sources**



**River Forest Public Schools District 90**  
**Comparison of Expenditures by Year (Includes Other Financing Uses)**  
**Fiscal Year 2019 to Present**

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|              | 1                             | 2                             | 3                             | 4                              |
|--------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------|
|              | Fiscal                        | Fiscal                        | Fiscal                        | Favorable/                     |
|              | Year                          | Year                          | Year                          | (Unfavorable) Change           |
| <u>Month</u> | <u>2019</u>                   | <u>2020</u>                   | <u>2021</u>                   | <u>(Col 2 - Col 3)</u>         |
| Jul          | \$2,024,319.19                | \$1,574,049.96                | \$2,494,773.40                | (\$920,723.44)                 |
| Aug          | \$2,996,586.48                | \$2,827,520.40                | \$2,244,073.94                | \$583,446.46                   |
| Sep          | \$2,297,884.43                | \$2,417,537.75                | \$2,644,472.32                | (\$226,934.57)                 |
| Oct          | \$3,742,312.22                | \$2,159,616.24                | \$2,166,252.69                | (\$6,636.45)                   |
| Nov          | \$2,257,200.37                | \$3,296,799.05                | \$2,908,375.97                | \$388,423.08                   |
| Dec          | \$3,245,773.31                | \$3,324,133.51                | \$3,527,041.64                | (\$202,908.13)                 |
| Jan          | \$2,084,576.06                | \$2,239,163.11                | \$2,295,600.22                | (\$56,437.11)                  |
| Feb          | \$2,112,186.43                | \$1,993,509.19                | \$2,262,782.83                | (\$269,273.64)                 |
| Mar          | \$2,224,309.55                | \$2,150,725.05                | \$2,122,755.95                | \$27,969.10                    |
| Apr          | \$1,965,755.48                | \$1,917,641.40                | \$2,248,861.28                | (\$331,219.88)                 |
| May          | \$2,349,600.11                | \$2,381,578.04                | \$2,591,074.83                | (\$209,496.79)                 |
| Jun          | \$3,548,474.92                | \$4,011,684.69                |                               |                                |
| <b>Total</b> | <u><u>\$30,848,978.55</u></u> | <u><u>\$30,293,958.39</u></u> | <u><u>\$27,506,065.07</u></u> | <u><u>(\$1,223,791.37)</u></u> |

# **River Forest Public Schools District 90** **Comparison of Expenditures by Year - Includes Other Financing Uses**

