

Riverside Public Schools District No. 96  
Revenue and Expense Analysis January 31, 2012 through 2014  
Prepared on February 26, 2014

|                                           | 2011-12              | 2011-12              | 2011-12                     | 2012-13              | 2012-13              | 2012-13                     | 2013-14              | 2013-14              | 2013-14                     |                                       |                                        |
|-------------------------------------------|----------------------|----------------------|-----------------------------|----------------------|----------------------|-----------------------------|----------------------|----------------------|-----------------------------|---------------------------------------|----------------------------------------|
|                                           | Budget               | YTD thru<br>1.31.12  | % of<br>Budget<br>to Actual | Budget               | YTD thru<br>1.31.13  | % of<br>Budget<br>to Actual | Budget               | YTD thru<br>1.31.14  | % of<br>Budget to<br>Actual | Amount<br>Change from<br>2013 to 2014 | Percent<br>Change from<br>2013 to 2014 |
| <b>Education Fund</b>                     |                      |                      |                             |                      |                      |                             |                      |                      |                             |                                       |                                        |
| Total Salaries                            | 11,913,000.00        | 5,160,349.55         | 43%                         | 12,391,000.00        | 5,330,622.51         | 43%                         | 12,392,307.00        | 5,658,920.24         | 46%                         | 328,297.73                            | 6.16%                                  |
| Benefits                                  | 2,546,000.00         | 1,137,893.59         | 45%                         | 2,561,000.00         | 972,530.13           | 38%                         | 2,348,200.00         | 1,239,554.02         | 53%                         | 267,023.89                            | 27.46%                                 |
| Purchases Services                        | 2,323,700.00         | 1,456,581.43         | 63%                         | 2,727,700.00         | 1,900,876.20         | 70%                         | 3,410,300.00         | 1,909,944.25         | 56%                         | 9,068.05                              | 0.48%                                  |
| Supplies                                  | 670,900.00           | 386,232.76           | 58%                         | 700,900.00           | 413,599.59           | 59%                         | 835,900.00           | 409,739.20           | 49%                         | (3,860.39)                            | -0.93%                                 |
| Capital Outlay                            | 449,600.00           | 307,874.04           | 68%                         | 449,600.00           | 502,514.34           | 112%                        | 701,700.00           | 500,557.05           | 71%                         | (1,957.29)                            | -0.39%                                 |
| Other Objects                             | 47,000.00            | 35,717.13            | 76%                         | 23,000.00            | 15,148.23            | 66%                         | 25,400.00            | 11,032.29            | 43%                         | (4,115.94)                            | -27.17%                                |
| Non-Cap Equipment                         | -                    | -                    |                             | -                    | -                    |                             | -                    | -                    |                             |                                       |                                        |
| <b>Total Education Fund</b>               | <b>17,950,200.00</b> | <b>8,484,648.50</b>  | <b>47%</b>                  | <b>18,853,200.00</b> | <b>9,135,291.00</b>  | <b>48%</b>                  | <b>19,713,807.00</b> | <b>9,729,747.05</b>  | <b>49%</b>                  | <b>594,456.05</b>                     | <b>6.51%</b>                           |
| <b>Tort Fund</b>                          |                      |                      |                             |                      |                      |                             |                      |                      |                             |                                       |                                        |
| Purchases Services                        | 92,000.00            | -                    | 0%                          | 92,000.00            | -                    | 0%                          | 235,000.00           | 104,860.00           | 45%                         | 104,860.00                            | #DIV/0!                                |
| <b>Total Tort Fund</b>                    | <b>92,000.00</b>     | <b>-</b>             | <b>0%</b>                   | <b>92,000.00</b>     | <b>-</b>             | <b>0%</b>                   | <b>235,000.00</b>    | <b>104,860.00</b>    | <b>45%</b>                  | <b>104,860.00</b>                     | <b>#DIV/0!</b>                         |
| <b>Operation and Maintenance Fund</b>     |                      |                      |                             |                      |                      |                             |                      |                      |                             |                                       |                                        |
| Salaries                                  | 782,000.00           | 395,377.15           | 51%                         | 782,000.00           | 469,003.88           | 60%                         | 895,000.00           | 512,685.59           | 57%                         | 43,681.71                             | 9.31%                                  |
| Benefits                                  | 142,000.00           | 86,416.60            | 61%                         | 142,000.00           | 92,897.47            | 65%                         | 175,000.00           | 106,684.08           | 61%                         | 13,786.61                             | 14.84%                                 |
| Purchases Services                        | 1,645,000.00         | 498,275.08           | 30%                         | 1,645,000.00         | 215,614.99           | 13%                         | 855,000.00           | 243,781.44           | 29%                         | 28,166.45                             | 13.06%                                 |
| Supplies                                  | 124,000.00           | 173,409.69           | 140%                        | 124,000.00           | 77,798.81            | 63%                         | 125,000.00           | 68,980.77            | 55%                         | (8,818.04)                            | -11.33%                                |
| Natural Gas (Supply Account)              | 188,000.00           | -                    | 0%                          | 188,000.00           | 22,484.19            | 12%                         | 142,000.00           | 27,229.24            | 19%                         | 4,745.05                              | 21.10%                                 |
| Electric Service (Supply Account)         | 139,000.00           | -                    | 0%                          | 139,000.00           | 66,833.70            | 48%                         | 195,000.00           | 80,495.39            | 41%                         | 13,661.69                             | 20.44%                                 |
| Capital Outlay                            | 90,000.00            | 28,862.43            | 32%                         | 90,000.00            | 10,547.00            | 12%                         | 90,000.00            | -                    | 0%                          | (10,547.00)                           | -100.00%                               |
| Other Objects                             | -                    | -                    |                             | -                    | -                    |                             | -                    | -                    |                             |                                       |                                        |
| Non-Cap Equipment                         | -                    | -                    |                             | -                    | -                    |                             | -                    | -                    |                             |                                       |                                        |
| <b>Total O&amp;M Fund</b>                 | <b>3,110,000.00</b>  | <b>1,182,340.95</b>  | <b>38%</b>                  | <b>3,110,000.00</b>  | <b>955,180.04</b>    | <b>31%</b>                  | <b>2,477,000.00</b>  | <b>1,039,856.51</b>  | <b>42%</b>                  | <b>84,676.47</b>                      | <b>8.86%</b>                           |
| <b>Transportation Fund</b>                |                      |                      |                             |                      |                      |                             |                      |                      |                             |                                       |                                        |
| Salaries                                  | -                    | -                    |                             | -                    | -                    |                             | -                    | -                    |                             |                                       |                                        |
| Benefits                                  | -                    | -                    |                             | -                    | -                    |                             | -                    | -                    |                             |                                       |                                        |
| Purchases Services                        | 519,000.00           | 316,431.21           | 61%                         | 599,000.00           | 395,199.46           | 66%                         | 860,000.00           | 388,880.41           | 45%                         | (6,319.05)                            | -1.60%                                 |
| Supplies                                  | -                    | -                    |                             | -                    | -                    |                             | -                    | -                    |                             |                                       |                                        |
| Capital Outlay                            | -                    | -                    |                             | -                    | -                    |                             | -                    | -                    |                             |                                       |                                        |
| Other Objects                             | -                    | -                    |                             | -                    | -                    |                             | -                    | -                    |                             |                                       |                                        |
| <b>Total Transportation Fund</b>          | <b>519,000.00</b>    | <b>316,431.21</b>    | <b>61%</b>                  | <b>599,000.00</b>    | <b>395,199.46</b>    | <b>66%</b>                  | <b>860,000.00</b>    | <b>388,880.41</b>    | <b>45%</b>                  | <b>(6,319.05)</b>                     | <b>-1.60%</b>                          |
| <b>Illinois Municipal Retirement Fund</b> |                      |                      |                             |                      |                      |                             |                      |                      |                             |                                       |                                        |
| IMRF                                      | 560,000.00           | 280,622.28           | 50%                         | 623,000.00           | 319,431.09           | 51%                         | 718,400.00           | 359,419.53           | 50%                         | 39,988.44                             | 12.52%                                 |
| <b>Total IMRF</b>                         | <b>560,000.00</b>    | <b>280,622.28</b>    | <b>50%</b>                  | <b>623,000.00</b>    | <b>319,431.09</b>    | <b>51%</b>                  | <b>718,400.00</b>    | <b>359,419.53</b>    | <b>50%</b>                  | <b>39,988.44</b>                      | <b>12.52%</b>                          |
| <b>TOTAL EXPENDITURES</b>                 | <b>22,231,200.00</b> | <b>10,264,042.94</b> | <b>46%</b>                  | <b>23,277,200.00</b> | <b>10,805,101.59</b> | <b>46%</b>                  | <b>24,004,207.00</b> | <b>11,622,763.50</b> | <b>48%</b>                  | <b>817,661.91</b>                     | <b>7.57%</b>                           |