

December 2020 Fund Balance

December 2020	Revenue			Expenses			Transfers	Fund Balances		
	FY21 Budget	FY21 Actual	% Budget	FY21 Budget	FY21 Actual	% Budget	Actual YTD	Balance as of 7/1/20	Balance as of 12/31/20	+/-
Fund Operational										
10- Education	\$ 13,067,250	\$ 6,175,999	47.3%	\$ 14,107,000	\$ 5,671,725	40.2%	\$ -	\$ 6,692,268	\$ 7,196,542	\$ 504,274
20- Oper & Main	\$ 2,839,000	\$ 1,556,313	54.8%	\$ 1,803,000	\$ 847,727	47.0%	\$ (700,000)	\$ 1,638,527	\$ 1,647,113	\$ 8,586
40- Transportation	\$ 640,000	\$ 385,600	60.3%	\$ 678,000	\$ 148,547	21.9%		\$ 388,251	\$ 625,304	\$ 237,053
50- IMRF/SS	\$ 537,000	\$ 271,366	50.5%	\$ 538,000	\$ 211,098	39.2%		\$ 248,605	\$ 308,873	\$ 60,268
70- Working Cash	\$ 73,000	\$ 10,744	14.7%	\$ -			\$ -	\$ 753,648	\$ 764,392	\$ 10,744
TOTAL	\$ 17,156,250	\$ 8,400,022	49.0%	\$ 17,126,000	\$ 6,879,097	40.2%	\$ (700,000)	\$ 9,721,299	\$ 10,542,224	\$ 820,925
Net Operational Position-ISBE								\$ -		\$ 1,460,657
Fund Non-Operational								\$ -		
30- Debt Service	\$ 306,000	\$ 147,874	48.3%	\$ 310,000	\$ 77,332	24.9%	\$ 41,305	\$ 214,539	\$ 326,386	\$ 111,847
60- Capital Projects	\$ 500	\$ 20,361	4072.2%	\$ 1,250,000	\$ 1,094,426	87.6%	\$ 700,000	\$ 692,087	\$ 318,022	\$ (374,065)
Total	\$ 306,500	\$ 168,235	54.9%	\$ 1,560,000	\$ 1,171,758	75.1%	\$ 741,305	\$ 906,626	\$ 644,408	\$ (262,218)
								\$ -		
Grand Total	\$ 17,462,750	\$ 8,568,257	49.1%	\$ 18,686,000	\$ 8,050,855	43.1%	\$ 41,305	\$ 10,627,925	\$ 11,186,632	\$ 558,707

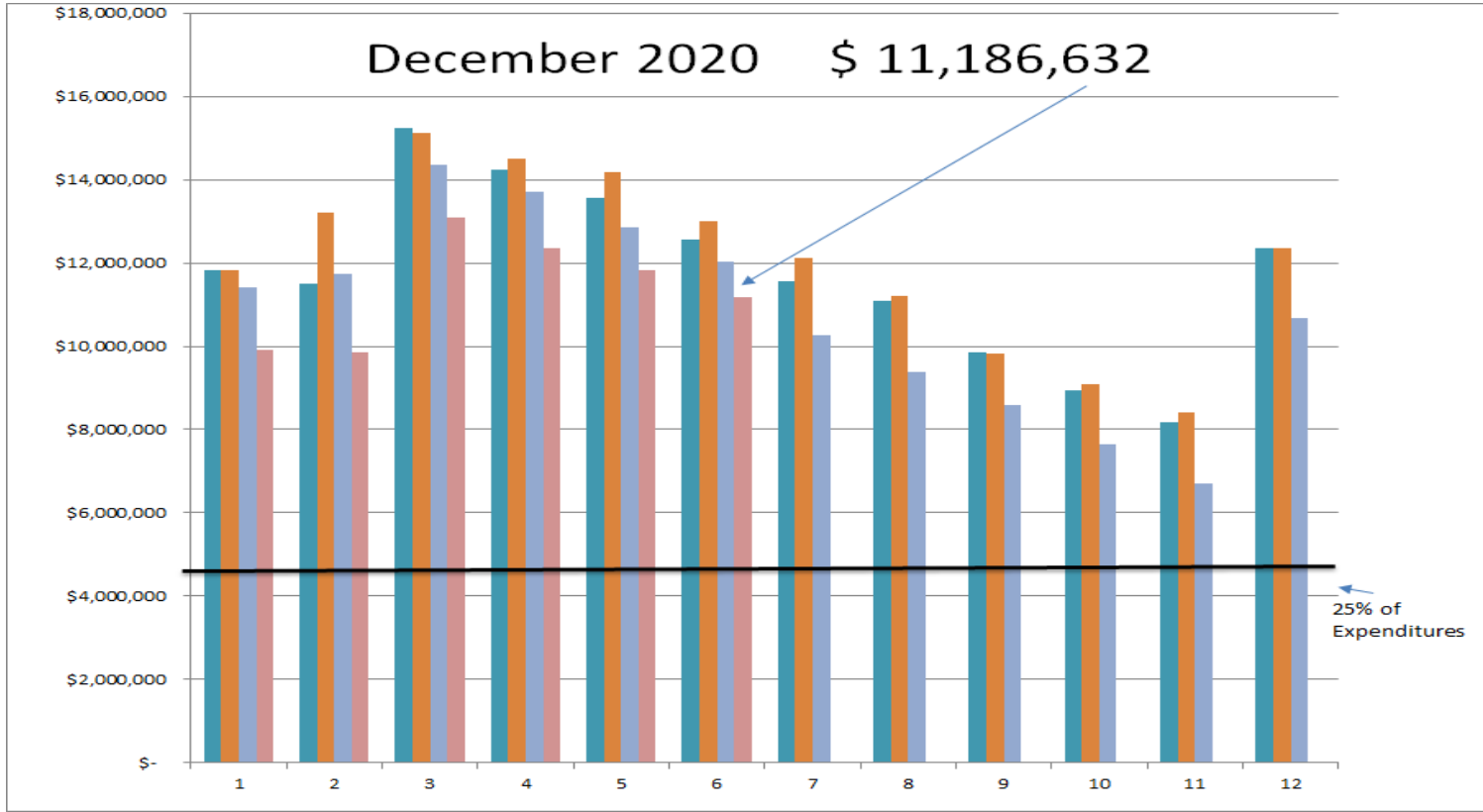
Financials by Revenue Source and Object (43%)

December 2020-Revenues						
Source	Budget FY21	FY21 YTD	FY20 YTD	Change	% Budget	% Change
Property Taxes	\$ 13,164,000	\$ 6,452,916	\$ 6,261,956	\$ 190,960	49.02%	3.0%
Other Local Sources	\$ 866,000	\$ 348,050	\$ 605,058	\$ (257,008)	40.19%	-42.5%
State	\$ 2,340,750	\$ 1,124,929	\$ 1,012,917	\$ 112,012	48.06%	11.1%
Federal	\$ 1,092,000	\$ 642,363	\$ 558,657	\$ 83,706	58.82%	15.0%
All Funds	\$ 17,462,750	\$ 8,568,258	\$ 8,438,588	\$ 129,670	49.07%	1.5%
Operational Funds	\$ 17,156,250	\$ 8,400,023	\$ 8,285,228	\$ 114,795	48.96%	1.4%
December 2020- Expenses						
	Budget FY21	FY21 YTD	FY20 YTD	Change	% Budget	% Change
Salaries	\$ 9,548,000	\$ 3,518,047	\$ 3,731,606	\$ (213,559)	36.85%	-5.7%
Benefits	\$ 2,962,000	\$ 1,110,678	\$ 1,104,188	\$ 6,490	37.50%	0.6%
Purchased Services	\$ 1,750,500	\$ 861,279	\$ 995,337	\$ (134,058)	49.20%	-13.5%
Supplies	\$ 1,001,000	\$ 554,870	\$ 459,439	\$ 95,431	55.43%	20.8%
Capital Outlay	\$ 1,225,000	\$ 1,108,842	\$ 1,667,959	\$ (559,117)	90.52%	-33.5%
Other Objects	\$ 1,965,500	\$ 773,820	\$ 703,645	\$ 70,175	39.37%	10.0%
Non-Capitalized Equipment	\$ 100,000	\$ 31,214	\$ 49,789	\$ (18,575)	31.21%	-37.3%
Termination Benefits	\$ 76,000	\$ 92,103	\$ 58,758	\$ 33,345	121.19%	56.7%
All Funds	\$ 18,628,000	\$ 8,050,853	\$ 8,770,721	\$ (719,868)	43.22%	-8.2%
Operational Funds	\$ 17,118,000	\$ 6,879,096	\$ 7,062,514	\$ (183,418)	40.19%	-2.6%
Net Operational Position	\$ 38,250	\$ 1,520,927	\$ 1,222,714	\$ 298,213		

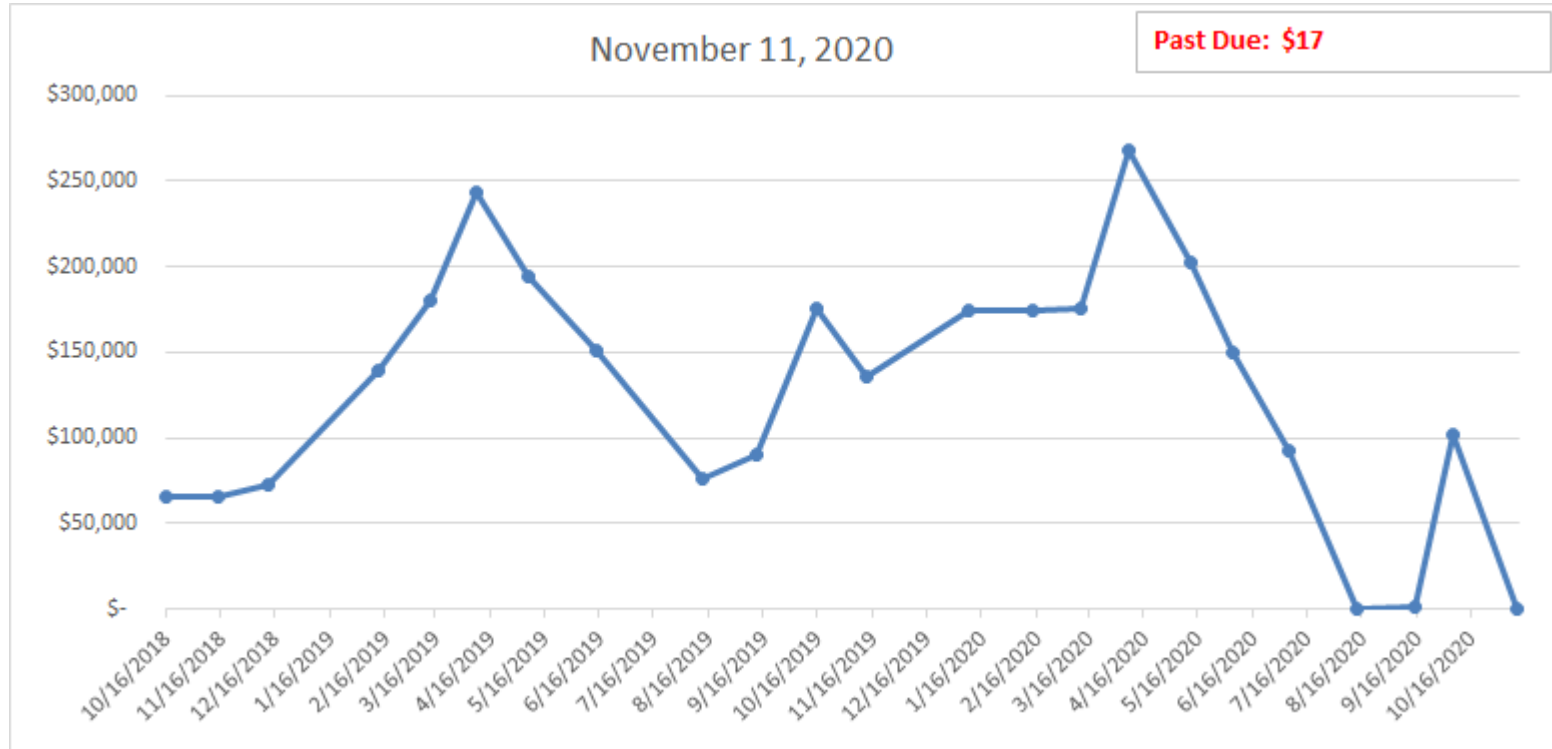
Significant Changes in Expense Line Items

Salaries and Wages	Change vs FY20	Percent
Operations/Maintenance	-\$47,960	-15.13%
Transportation	-\$63,182	-43.86%
Substitute Personnel	-\$12,823	-20.70%
Purchased Services		
Food Service	-\$36,379	-23.31%
Document and Data Management Services	\$47,111	149.13%
Maintenance/ Repair- B&G	-\$129,177	-70.34%
Technology/Copier	\$22,841	59.93%
Special Ed Transportation	-\$42,146	-58.09%
Water/Sewer/Trash	-\$7,114	-38.40%
Supplies		
Utilities	-\$33,034	-27.38%
General Supplies-Education	-\$17,009	-24.67%
Curriculum Supplies	-\$29,926	-56.03%
General Supplies- O/M	\$131,970	345.91%
Technology	\$89,237	90.45%
Furniture	-\$29,736	-53.74%
Other Objects		
NDSEC Tuition	\$88,128	16.04%

Fund Balance History



State Delinquency



Portfolio Performance- PMA Account

	FY19	FY20	FY21
July-Sept	0.33%	0.36%	0.06%
Oct-Dec	4.59%	0.38%	0.84%
Jan-Mar	0.74%	0.84%	
Apr-June	6.14%	0.60%	
Total Year	4.48%	2.09%	0.12%
Investment Income	\$242,373	\$226,456	\$12,040