

River Forest Public Schools District 90

Treasurer's Report

as of June 30, 2019

**For The Board Date of
July 15, 2019**

Table of Contents

| | |
|--|-------|
| Balance Sheet..... | 1 |
| Summary of Fund Balance..... | 2 |
| Statement of Position: | |
| Education..... | 3 |
| Operation and Maintenance..... | 4 |
| Bond and Interest..... | 5 |
| Transportation..... | 6 |
| Illinois Municipal Retirement Fund (IMRF)..... | 7 |
| Capital Projects..... | 8 |
| Working Cash..... | 9 |
| Life Safety..... | 10 |
| All Funds..... | 11 |
| Summary of Revenue..... | 12-15 |
| Summary of Expenditures..... | 16-19 |
| Comparison of Revenue by Year | 20 |
| Comparison of Revenue by Year Graph..... | 21 |
| Comparison of Expenditures by Year | 22 |
| Comparison of Expenditures by Year Graph..... | 23 |
| Revenue and Expenditure Analysis by Month Graph..... | 24 |

**River Forest Public Schools District 90
Balance Sheet
As of June 30, 2019**

Assets:

| | |
|--------------|-------------------|
| Imprest Fund | 4,000.00 |
| Cash in Bank | 36,328,844.53 |
| Investments | <u>581,000.00</u> |
| Total assets | 36,913,844.53 |

Liabilities:

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

| | |
|---------------------|-----------------------------|
| Fund balance | <u><u>36,913,844.53</u></u> |
|---------------------|-----------------------------|

06302019

SUMMARY OF FUND BALANCE-YTD
SCHOOL DISTRICT 90

1

| FUND | BEGINNING FUND BAL | ADD REVENUES TO DATE | BEG BALANCE + REVENUES | LESS EXPEND TO DATE | FUND BALANCE |
|--------------|-----------------------|-------------------------|---------------------------|------------------------|-----------------|
| EDUCATION | 24,822,973.76 | 21,149,804.13 | 45,972,777.89 | 20,938,509.05 | 25,034,268.84 |
| BUILDING | 1,047,460.49 | 3,604,037.47 | 4,651,497.96 | 3,894,986.15 | 756,511.81 |
| DEBT SERVICE | 1,547,707.87 | 1,561,705.28 | 3,109,413.15 | 1,488,904.13 | 1,620,509.02 |
| TRANS. | 932,424.27 | 439,235.83 | 1,371,660.10 | 714,879.52 | 656,780.58 |
| IMRF/FICA | 154,571.38 | 618,690.68 | 773,262.06 | 606,751.07 | 166,510.99 |
| CAPITAL PROJ | .00 | 2,077,717.67 | 2,077,717.67 | 2,077,717.67 | .00 |
| WORKING CASH | 9,920,545.76 | 258,717.53 | 10,179,263.29 | 1,500,000.00 | 8,679,263.29 |
| TORT | .00 | .00 | .00 | .00 | .00 |
| LIFE SAFETY | .00 | .00 | .00 | .00 | .00 |
| DIST TOTAL | 38,425,683.53 | 29,709,908.59 | 68,135,592.12 | 31,221,747.59 | 36,913,844.53 |

| | | ACCOUNT # | AMOUNT |
|--|-----------------------|---------------|---------------|
| A S S E T S | | | |
| PETTY CASH | | 1010 1000 | .00 |
| IMPREST FUND | | 1010 2000 | 4,000.00 |
| CASH IN BANKS | | 1010 3000 | 24,449,268.84 |
| RESTRICTED TORT IN | | 1010 9000 | .00 |
| ART INVESTMENT | | 1020 0 | 581,000.00 |
| | TOTAL-ASSETS | | 25,034,268.84 |
| L I A B I L I T I E S | | | |
| TRS | | 2040 1000 | .00 |
| FEDERAL WITHHOLDIN | | 2040 2100 | .00 |
| STATE WITHHOLDING | | 2040 2200 | .00 |
| IMRF | | 2040 3100 | .00 |
| FICA | | 2040 3200 | .00 |
| MEDICARE ONLY | | 2040 3300 | .00 |
| ANNUITIES | | 2040 4100 | .00 |
| INSURANCE | | 2040 5100 | .00 |
| MANNING TRUST | | 2040 8000 | .00 |
| CREDIT UNION | | 2040 9100 | .00 |
| BONDS | | 2040 9200 | .00 |
| DUES | | 2040 9300 | .00 |
| CC | | 2040 9400 | .00 |
| MISC. | | 2040 9500 | .00 |
| LOAN FROM WC | | 4300 0 | .00 |
| BRD SHARE PAYABLE | | 4990 0 | .00 |
| | TOTAL LIAB | | .00 |
| F U N D B A L A N C E | | | |
| | FUND BALANCE | | 25,034,268.84 |
| | TOTAL LIAB & FUND BAL | | 25,034,268.84 |
| S U M M A R Y O F F U N D B A L A N C E | | | |
| BEGINNING FUND BALANCE | | 24,822,973.76 | |
| ADD REVENUES TO DATE | 217,634.27 | 21,149,804.13 | |
| | | 45,972,777.89 | |
| LESS EXPENDITURES TO DATE | 3,548,474.92 | 20,938,509.05 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | 25,034,268.84 |

| | | ACCOUNT # | AMOUNT |
|--|-----------------------|--------------|------------|
| A S S E T S | | | |
| CASH IN BANKS | | 1010 3000 | 756,511.81 |
| | TOTAL-ASSETS | | 756,511.81 |
| L I A B I L I T I E S | | | |
| FEDERAL WITHHOLDIN | | 2040 2100 | .00 |
| STATE WITHHOLDING | | 2040 2200 | .00 |
| IMRF | | 2040 3100 | .00 |
| FICA | | 2040 3200 | .00 |
| MEDICARE | | 2040 3300 | .00 |
| ANNUITY | | 2040 4100 | .00 |
| INSURANCE | | 2040 5100 | .00 |
| OTHER CREDIT UNION | | 2040 9100 | .00 |
| MISC DEDUCTIONS | | 2040 9300 | .00 |
| UNITED WAY/CC | | 2040 9400 | .00 |
| MISCELLANEOUS | | 2040 9500 | .00 |
| LOAN FROM WC | | 4300 0 | .00 |
| BRD SHARE PAYABLE | | 4990 0 | .00 |
| | TOTAL LIAB | | .00 |
| F U N D B A L A N C E | | | |
| FUND BALANCE | | | 756,511.81 |
| | TOTAL LIAB & FUND BAL | | 756,511.81 |
| S U M M A R Y O F F U N D B A L A N C E | | | |
| BEGINNING FUND BALANCE | | 1,047,460.49 | |
| ADD REVENUES TO DATE | 21,266.17 | 3,604,037.47 | |
| | | 4,651,497.96 | |
| LESS EXPENDITURES TO DATE | 83,982.77 | 3,894,986.15 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | 756,511.81 |

SCHOOL DISTRICT 90

STATEMENT OF POSITION
FUND-DEBT SERVICE

DATE 06/30/2019

RUN DATE 7/02/2019

| | | ACCOUNT # | AMOUNT |
|--|--------------|--------------|--------------|
| A S S E T S | | | |
| CASH IN BANKS | | 1010 3000 | 1,620,509.02 |
| | TOTAL-ASSETS | | 1,620,509.02 |
| L I A B I L I T I E S | | | |
| | TOTAL LIAB | | .00 |
| F U N D B A L A N C E | | | |
| FUND BALANCE | | | 1,620,509.02 |
| TOTAL LIAB & FUND BAL | | | 1,620,509.02 |
| S U M M A R Y O F F U N D B A L A N C E | | | |
| BEGINNING FUND BALANCE | | 1,547,707.87 | |
| ADD REVENUES TO DATE | 92,562.53 | 1,561,705.28 | |
| | | 3,109,413.15 | |
| LESS EXPENDITURES TO DATE | 113,352.23 | 1,488,904.13 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | 1,620,509.02 |

SCHOOL DISTRICT 90

STATEMENT OF POSITION
FUND-TRANS.

DATE 06/30/2019

RUN DATE 7/02/2019

| | | ACCOUNT # | AMOUNT |
|--|-----------------------|--------------|------------|
| A S S E T S | | | |
| CASH IN BANKS | | 1010 3000 | 656,780.58 |
| | TOTAL-ASSETS | | 656,780.58 |
| L I A B I L I T I E S | | | |
| FEDERAL WITHHOLDIN | | 2040 2100 | .00 |
| STATE WITHHOLDING | | 2040 2200 | .00 |
| FICA | | 2040 3200 | .00 |
| BRD SHARE PAYABLE | | 4990 0 | .00 |
| | TOTAL LIAB | | .00 |
| F U N D B A L A N C E | | | |
| FUND BALANCE | | | 656,780.58 |
| | TOTAL LIAB & FUND BAL | | 656,780.58 |
| S U M M A R Y O F F U N D B A L A N C E | | | |
| BEGINNING FUND BALANCE | | 932,424.27 | |
| ADD REVENUES TO DATE | 1,254.46 | 439,235.83 | |
| | | 1,371,660.10 | |
| LESS EXPENDITURES TO DATE | 84,541.94 | 714,879.52 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | 656,780.58 |

SCHOOL DISTRICT 90

STATEMENT OF POSITION
FUND-IMRF/FICA

DATE 06/30/2019

RUN DATE 7/02/2019

| | | ACCOUNT # | AMOUNT |
|--|-----------------------|------------|------------|
| A S S E T S | | | |
| CASH IN BANKS | | 1010 3000 | 166,510.99 |
| | TOTAL-ASSETS | | 166,510.99 |
| L I A B I L I T I E S | | | |
| LOAN FROM WC | | 4300 0 | .00 |
| BRD SHARE PAYABLE | | 4990 0 | .00 |
| | TOTAL LIAB | | .00 |
| F U N D B A L A N C E | | | |
| | FUND BALANCE | | 166,510.99 |
| | TOTAL LIAB & FUND BAL | | 166,510.99 |
| S U M M A R Y O F F U N D B A L A N C E | | | |
| BEGINNING FUND BALANCE | | 154,571.38 | |
| ADD REVENUES TO DATE | 5,073.94 | 618,690.68 | |
| | | 773,262.06 | |
| LESS EXPENDITURES TO DATE | 89,992.10 | 606,751.07 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | 166,510.99 |

| | | ACCOUNT # | AMOUNT |
|---|--------------|--------------|--------|
| A S S E T S | | | |
| CASH IN BANKS | | 1010 3000 | .00 |
| | TOTAL-ASSETS | | .00 |
| L I A B I L I T I E S | | | |
| | TOTAL LIAB | | .00 |
| F U N D B A L A N C E | | | |
| FUND BALANCE | | | .00 |
| TOTAL LIAB & FUND BAL | | | .00 |
| S U M M A R Y O F F U N D B A L A N C E | | | |
| BEGINNING FUND BALANCE | | | .00 |
| ADD REVENUES TO DATE | 900.00 | 2,077,717.67 | |
| | | 2,077,717.67 | |
| LESS EXPENDITURES TO DATE | 900.00 | 2,077,717.67 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | .00 |

SCHOOL DISTRICT 90

STATEMENT OF POSITION
FUND-WORKING CASH

DATE 06/30/2019

RUN DATE 7/02/2019

| | | ACCOUNT # | AMOUNT |
|--|-----------------------|---------------|--------------|
| A S S E T S | | | |
| CASH IN BANKS | | 1010 3000 | 8,679,263.29 |
| INVESTMENT | | 1020 0 | .00 |
| LOAN TO OTHER FUND | | 1500 0 | .00 |
| | TOTAL-ASSETS | | 8,679,263.29 |
| L I A B I L I T I E S | | | |
| | TOTAL LIAB | | .00 |
| F U N D B A L A N C E | | | |
| | FUND BALANCE | | 8,679,263.29 |
| | TOTAL LIAB & FUND BAL | | 8,679,263.29 |
| S U M M A R Y O F F U N D B A L A N C E | | | |
| BEGINNING FUND BALANCE | | 9,920,545.76 | |
| ADD REVENUES TO DATE | 1,243.17 | 258,717.53 | |
| | | 10,179,263.29 | |
| LESS EXPENDITURES TO DATE | .00 | 1,500,000.00 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | 8,679,263.29 |

| | | ACCOUNT # | AMOUNT |
|---|-----------------------|-----------|--------|
| A S S E T S | | | |
| CASH IN BANK | | 1010 3000 | .00 |
| INVESTMENT | | 1020 0 | .00 |
| | TOTAL-ASSETS | | .00 |
| L I A B I L I T I E S | | | |
| | TOTAL LIAB | | .00 |
| F U N D B A L A N C E | | | |
| | FUND BALANCE | | .00 |
| | TOTAL LIAB & FUND BAL | | .00 |
| S U M M A R Y O F F U N D B A L A N C E | | | |
| BEGINNING FUND BALANCE | | .00 | |
| ADD REVENUES TO DATE | .00 | .00 | |
| | | .00 | |
| LESS EXPENDITURES TO DATE | .00 | .00 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | .00 |

| | | ACCOUNT # | AMOUNT |
|--|-----------------------|---------------|---------------|
| A S S E T S | | | |
| PETTY CASH | | 1010 1000 | .00 |
| IMPREST FUND | | 1010 2000 | 4,000.00 |
| CASH IN BANK | | 1010 3000 | 36,328,844.53 |
| RESTRICTED TORT IN INVESTMENT | | 1010 9000 | .00 |
| LOAN TO OTHER FUND | | 1020 0 | 581,000.00 |
| | | 1500 0 | .00 |
| | TOTAL-ASSETS | | 36,913,844.53 |
| L I A B I L I T I E S | | | |
| TRS | | 2040 1000 | .00 |
| FEDERAL WITHHOLDIN | | 2040 2100 | .00 |
| STATE WITHHOLDING | | 2040 2200 | .00 |
| IMRF | | 2040 3100 | .00 |
| FICA | | 2040 3200 | .00 |
| MEDICARE | | 2040 3300 | .00 |
| ANNUITY | | 2040 4100 | .00 |
| INSURANCE | | 2040 5100 | .00 |
| MANNING TRUST | | 2040 8000 | .00 |
| OTHER CREDIT UNION | | 2040 9100 | .00 |
| BONDS | | 2040 9200 | .00 |
| MISC DEDUCTIONS | | 2040 9300 | .00 |
| UNITED WAY/CC | | 2040 9400 | .00 |
| MISCELLANEOUS | | 2040 9500 | .00 |
| LOAN FROM WC | | 4300 0 | .00 |
| BRD SHARE PAYABLE | | 4990 0 | .00 |
| | TOTAL LIAB | | .00 |
| F U N D B A L A N C E | | | |
| | FUND BALANCE | | 36,913,844.53 |
| | TOTAL LIAB & FUND BAL | | 36,913,844.53 |
| S U M M A R Y O F F U N D B A L A N C E | | | |
| BEGINNING FUND BALANCE | | 38,425,683.53 | |
| EARLY TAX DISTRIBUTION | | .00 | |
| ADD REVENUES TO DATE | 339,934.54 | 29,709,908.59 | |
| | | 68,135,592.12 | |
| LESS EXPENDITURES TO DATE | 3,921,243.96 | 31,221,747.59 | |
| *NOTE- ALL FUNDS IN BALANCE | FUND BALANCE | | 36,913,844.53 |

DATE 6/30/19

< < < FUNCTION SUMMARY OF REVENUE ACCOUNTS > > >
SCHOOL DISTRICT 90

PAGE 1

| ACCOUNT NO | DESCRIPTION | PREV YR BUD | PREV YR RLZ | BUDGET AMT | RLZD MTD | RLZD YTD | UNREALIZED | % RLZ |
|------------|--------------------------|-------------|-------------|------------|----------|------------|------------|-------|
| EDUCATION | | | | | | | | |
| 10 11 | GENERAL LEVY | 17,705,000 | 17,751,156 | 18,205,000 | 6,069 | 18,041,824 | 163,175 | 0.99 |
| 10 12 | P P REPLACEMENT TAX | 130,000 | 141,615 | 155,000 | 0 | 153,836 | 1,163 | 0.99 |
| 10 13 | TUITION FR PUPILS/PRNT | 100,000 | 71,874 | 80,000 | 1,027- | 62,926 | 17,073 | 0.78 |
| 10 15 | INTEREST ON INVESTMENTS | 130,000 | 278,956 | 175,000 | 153 | 482,632 | 307,632- | 2.75 |
| 10 16 | LUNCH PROGRAM FEES | 237,000 | 248,833 | 242,000 | 75,069 | 196,311 | 45,688 | 0.81 |
| 10 17 | TOWEL FEES | 63,000 | 79,085 | 72,500 | 6,694 | 60,849 | 11,650 | 0.83 |
| 10 18 | TEXTBOOK RENTAL FEES | 110,000 | 144,030 | 145,000 | 32,696 | 114,804 | 30,195 | 0.79 |
| 10 19 | CONTRIBUTION/DONATIONS | 44,000 | 64,338 | 56,000 | 3,303- | 45,718 | 10,281 | 0.81 |
| 10 21 | PERS. REIMB. FLOW-THRU | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 10 22 | FLOW THROUGH PART B | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 10 30 | GENERAL STATE AID | 1,070,000 | 1,071,470 | 1,072,000 | 97,537 | 1,072,914 | 914- | 1.00 |
| 10 31 | SPEC. ED PRIVATE FACIL. | 150,000 | 656,943 | 345,000 | 0 | 303,986 | 41,013 | 0.88 |
| 10 32 | CAREER DEVELOP | 1,300 | 1,405 | 1,300 | 0 | 1,394 | 94- | 1.07 |
| 10 33 | BILINGUAL ED TPI | 0 | 3,659 | 0 | 0 | 0 | 0 | 0.00 |
| 10 36 | LEARNING IMPROVEMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 10 37 | READING IMPROVEMENT PRG | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 10 38 | STATE LIBRARY GRANT | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 10 39 | OTHER STATE RESTR GRANTS | 1,000 | 1,898 | 1,000 | 1,041 | 1,041 | 41- | 1.04 |
| 10 41 | IASA TITLE VI | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 10 42 | SPECIAL MILK PROGRAM FD | 20,000 | 18,146 | 20,000 | 2,703 | 24,030 | 4,030- | 1.20 |
| 10 43 | TITLE I LOW INCOME | 105,000 | 88,825 | 91,000 | 0 | 112,458 | 21,458- | 1.23 |
| 10 44 | DRUG FREE SCHOOLS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 10 46 | FED PRESCHOOL FLOW THRU | 501,000 | 537,699 | 504,000 | 0 | 432,593 | 71,407 | 0.85 |
| 10 48 | ARRA SEC 18-8 STIMULUS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |

DATE 6/30/19

< < < FUNCTION SUMMARY OF REVENUE ACCOUNTS > > >
SCHOOL DISTRICT 90

PAGE 2

| ACCOUNT NO | DESCRIPTION | PREV YR BUD | PREV YR RLZ | BUDGET AMT | RLZD MTD | RLZD YTD | UNREALIZED | % RLZ |
|--------------|--------------------------|-------------|-------------|------------|----------|------------|------------|-------|
| EDUCATION | | | | | | | | |
| 10 49 | MEDICAID ADMIN OUTREACH | 55,000 | 37,045 | 44,000 | 0 | 42,484 | 1,515 | 0.96 |
| 10 71 | PRMNT TRANSFER OF W/C | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| | *** FUND | 20,422,300 | 21,196,982 | 21,208,800 | 217,634 | 21,149,804 | 58,995 | 0.99 |
| BUILDING | | | | | | | | |
| 20 11 | GENERAL LEVY | 2,070,000 | 2,033,642 | 2,070,000 | 21,249 | 2,011,300 | 58,699 | 0.97 |
| 20 12 | P P RPLCMNT TAXES | 55,000 | 47,205 | 55,000 | 0 | 51,278 | 3,721 | 0.93 |
| 20 15 | INTEREST ON INVESTMENTS | 10,000 | 10,859 | 10,000 | 16 | 15,302 | 5,302- | 1.53 |
| 20 19 | BLDG RNTL-7970 WASH | 15,000 | 35,562 | 23,500 | 0 | 26,155 | 2,655- | 1.11 |
| 20 32 | CONSTRUCTION GRANT | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 20 39 | OTHER STATE RESTR GRANTS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 20 71 | PRMNT TRANSFER OF W/C | 0 | 0 | 1,500,000 | 0 | 1,500,000 | 0 | 1.00 |
| 20 73 | SALE OF BLDGS/GROUNDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| | *** FUND | 2,150,000 | 2,127,269 | 3,658,500 | 21,266 | 3,604,037 | 54,462 | 0.98 |
| DEBT SERVICE | | | | | | | | |
| 30 11 | TAXES - BONDED DEBT | 1,457,000 | 1,434,826 | 1,455,000 | 24,374- | 1,416,885 | 38,114 | 0.97 |
| 30 15 | INTEREST ON INVESTMENTS | 8,000 | 15,151 | 12,000 | 11 | 27,894 | 15,894- | 2.32 |
| 30 19 | REFUND OF PRIOR YRS EXP | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 30 71 | PERM TRSF EXCESS FPS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 30 72 | PREMIUM/BONDS SOLD | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 30 74 | TRNSF TO PAY CAP LEASES | 121,800 | 121,650 | 121,000 | 116,925 | 116,925 | 4,074 | 0.96 |
| | *** FUND | 1,586,800 | 1,571,629 | 1,588,000 | 92,562 | 1,561,705 | 26,294 | 0.98 |
| TRANS. | | | | | | | | |

DATE 6/30/19

< < < FUNCTION SUMMARY OF REVENUE ACCOUNTS > > >
SCHOOL DISTRICT 90

PAGE 3

| ACCOUNT NO | DESCRIPTION | PREV YR BUD | PREV YR RLZ | BUDGET AMT | RLZD MTD | RLZD YTD | UNREALIZED | % RLZ |
|--------------|-------------------------|-------------|-------------|------------|----------|-----------|------------|-------|
| TRANS. | | | | | | | | |
| 40 11 | GENERAL LEVY | 130,000 | 126,705 | 130,000 | 1,253 | 125,852 | 4,147 | 0.96 |
| 40 15 | INTEREST ON INVESTMENTS | 7,500 | 9,117 | 7,500 | 1 | 14,834 | 7,334- | 1.97 |
| 40 19 | REFUND PRIOR YR EXPEND | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 40 35 | REG. TRANSPORTATION | 225,500 | 421,866 | 362,500 | 0 | 298,548 | 63,951 | 0.82 |
| | *** FUND | 363,000 | 557,689 | 500,000 | 1,254 | 439,235 | 60,764 | 0.87 |
| IMRF/FICA | | | | | | | | |
| 50 11 | TAXES GENERAL LEVY | 621,000 | 610,907 | 620,000 | 5,068 | 603,998 | 16,001 | 0.97 |
| 50 12 | P P RPLCMNT TAX | 10,000 | 10,350 | 10,000 | 0 | 10,350 | 350- | 1.03 |
| 50 15 | INTEREST ON INVESTMENT | 1,500 | 2,449 | 2,000 | 5 | 4,342 | 2,342- | 2.17 |
| 50 71 | PRMNT TRNSFR INTRST W/C | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| | *** FUND | 632,500 | 623,706 | 632,000 | 5,073 | 618,690 | 13,309 | 0.97 |
| CAPITAL PROJ | | | | | | | | |
| 60 78 | PERM TRANS FR O&M | 0 | 0 | 1,900,000 | 900 | 2,077,717 | 177,717- | 1.09 |
| | *** FUND | 0 | 0 | 1,900,000 | 900 | 2,077,717 | 177,717- | 1.09 |
| WORKING CASH | | | | | | | | |
| 70 11 | GENERAL LEVY | 104,000 | 102,469 | 103,000 | 1,242 | 101,348 | 1,651 | 0.98 |
| 70 15 | INTEREST ON INVESTMENTS | 50,000 | 91,173 | 75,000 | 0 | 157,369 | 82,369- | 2.09 |
| 70 72 | SALE OF BONDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| | *** FUND | 154,000 | 193,642 | 178,000 | 1,243 | 258,717 | 80,717- | 1.45 |
| TORT FUND | | | | | | | | |
| 80 11 | GENERAL LEVY | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 80 15 | INTEREST EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| | *** FUND | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| LIFE SAFETY | | | | | | | | |

DATE 6/30/19

< < < FUNCTION SUMMARY OF REVENUE ACCOUNTS > > >
SCHOOL DISTRICT 90

PAGE 4

| ACCOUNT NO | DESCRIPTION | PREV YR BUD | PREV YR RLZ | BUDGET AMT | RLZD MTD | RLZD YTD | UNREALIZED | % RLZ |
|-------------|-------------------------|-------------|-------------|------------|----------|------------|------------|-------|
| LIFE SAFETY | | | | | | | | |
| 90 11 | GENERAL LEVY | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 90 15 | INTEREST EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 90 72 | PROCEEDS FROM BOND SALE | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| | *** FUND | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| | TOT. REVENUE | 25,308,600 | 26,270,921 | 29,665,300 | 339,934 | 29,709,908 | 44,608- | 1.00 |

| OBJECT DESCRIPTION | PREV YR BUDGET PREV YR EXPEND | BUDGET AMOUNT | EXPENDED MTD | EXPENDED YTD | UNEXPENDED | ENCUMBRANCES UNENCUMB BAL | PCT USED |
|--------------------|----------------------------------|---------------|--------------|---------------|-------------|------------------------------|-------------|
| ** EDUCATION | ***** | | | | | | |
| 1 SALARIES | 13,588,100.00 13,443,006.62 | 13,851,400.00 | 1,729,828.54 | 13,735,345.13 | 116,054.87 | .00 116,054.87 | 99 |
| 2 BENEFITS | 3,112,000.00 3,190,146.00 | 3,226,500.00 | 1,414,967.61 | 3,209,348.20 | 17,151.80 | .00 17,151.80 | 99 |
| 3 SERVICES | 1,540,100.00 1,486,816.94 | 1,765,300.00 | 174,143.12 | 1,740,656.00 | 24,644.00 | .00 24,644.00 | 98 |
| 4 SUPPLIES | 795,900.00 715,247.53 | 780,100.00 | 44,031.52 | 714,701.77 | 65,398.23 | .00 65,398.23 | 91 |
| 5 CAP OUTLAY | 484,600.00 477,781.33 | 526,700.00 | 1,188.36 | 490,415.94 | 36,284.06 | .00 36,284.06 | 93 |
| 6 OTHER | 631,500.00 708,681.43 | 956,800.00 | 67,390.39 | 928,496.25 | 28,303.75 | .00 28,303.75 | 97 |
| 7 NON-CAP. EQUIP | 126,300.00 125,828.30 | 125,500.00 | 116,925.38 | 119,545.76 | 5,954.24 | .00 5,954.24 | 95 |
| 8 TERM. BENEFITS | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| >> FUND TOTAL: | 20,278,500.00 20,147,508.15 | 21,232,300.00 | 3,548,474.92 | 20,938,509.05 | 293,790.95 | .00 293,790.95 | 98 |
| ** BUILDING | ***** | | | | | | |
| 1 SALARIES | 642,000.00 641,216.25 | 661,500.00 | 23,058.75 | 650,737.78 | 10,762.22 | .00 10,762.22 | 98 |
| 2 BENEFITS | 254,500.00 252,418.42 | 263,500.00 | 21,827.63 | 258,513.52 | 4,986.48 | .00 4,986.48 | 98 |
| 3 SERVICES | 415,600.00 555,287.76 | 392,400.00 | 19,508.51 | 474,312.22 | 81,912.22- | .00 81,912.22- | 120 |
| 4 SUPPLIES | 295,000.00 266,151.98 | 280,000.00 | 16,686.88 | 281,137.90 | 1,137.90- | .00 1,137.90- | 100 |
| 5 CAP OUTLAY | 227,000.00 303,192.29 | 187,000.00 | 2,001.00 | 152,567.06 | 34,432.94 | .00 34,432.94 | 81 |
| 6 OTHER | 25,000.00 .00 | 25,000.00 | .00 | .00 | 25,000.00 | .00 25,000.00 | 0 |
| 7 NON-CAP. EQUIP | .00 | 1,900,000.00 | 900.00 | 2,077,717.67 | 177,717.67- | .00 | 109 |

| OBJECT DESCRIPTION | PREV YR BUDGET PREV YR EXPEND | BUDGET AMOUNT | EXPENDED MTD | EXPENDED YTD | UNEXPENDED | ENCUMBRANCES UNENCUMB BAL | PCT USED |
|-----------------------|----------------------------------|---------------|--------------|--------------|-------------|------------------------------|-------------|
| ** BUILDING ***** | | | | | | | |
| >> FUND TOTAL: | 1,859,100.00 2,018,266.70 | 3,709,400.00 | 83,982.77 | 3,894,986.15 | 185,586.15- | .00 185,586.15- | 105 |
| ** DEBT SERVICE ***** | | | | | | | |
| 6 OTHER | 1,495,800.00 1,495,568.10 | 1,493,100.00 | 113,352.23 | 1,488,904.13 | 4,195.87 | .00 4,195.87 | 99 |
| 7 NON-CAP. EQUIP | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| >> FUND TOTAL: | 1,495,800.00 1,495,568.10 | 1,493,100.00 | 113,352.23 | 1,488,904.13 | 4,195.87 | .00 4,195.87 | 99 |
| ** TRANS. ***** | | | | | | | |
| 1 SALARIES | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| 3 SERVICES | 525,000.00 561,516.71 | 573,000.00 | 84,541.94 | 714,879.52 | 141,879.52- | .00 141,879.52- | 124 |
| 5 CAP OUTLAY | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| 7 NON-CAP. EQUIP | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| >> FUND TOTAL: | 525,000.00 561,516.71 | 573,000.00 | 84,541.94 | 714,879.52 | 141,879.52- | .00 141,879.52- | 124 |
| ** IMRF/FICA ***** | | | | | | | |
| 2 BENEFITS | 610,900.00 605,714.60 | 600,100.00 | 89,992.10 | 606,751.07 | 6,651.07- | .00 6,651.07- | 101 |
| >> FUND TOTAL: | 610,900.00 605,714.60 | 600,100.00 | 89,992.10 | 606,751.07 | 6,651.07- | .00 6,651.07- | 101 |
| ** CAPITAL PROJ ***** | | | | | | | |
| 3 SERVICES | .00 .00 | 85,000.00 | 900.00 | 215,283.12 | 130,283.12- | .00 130,283.12- | 253 |

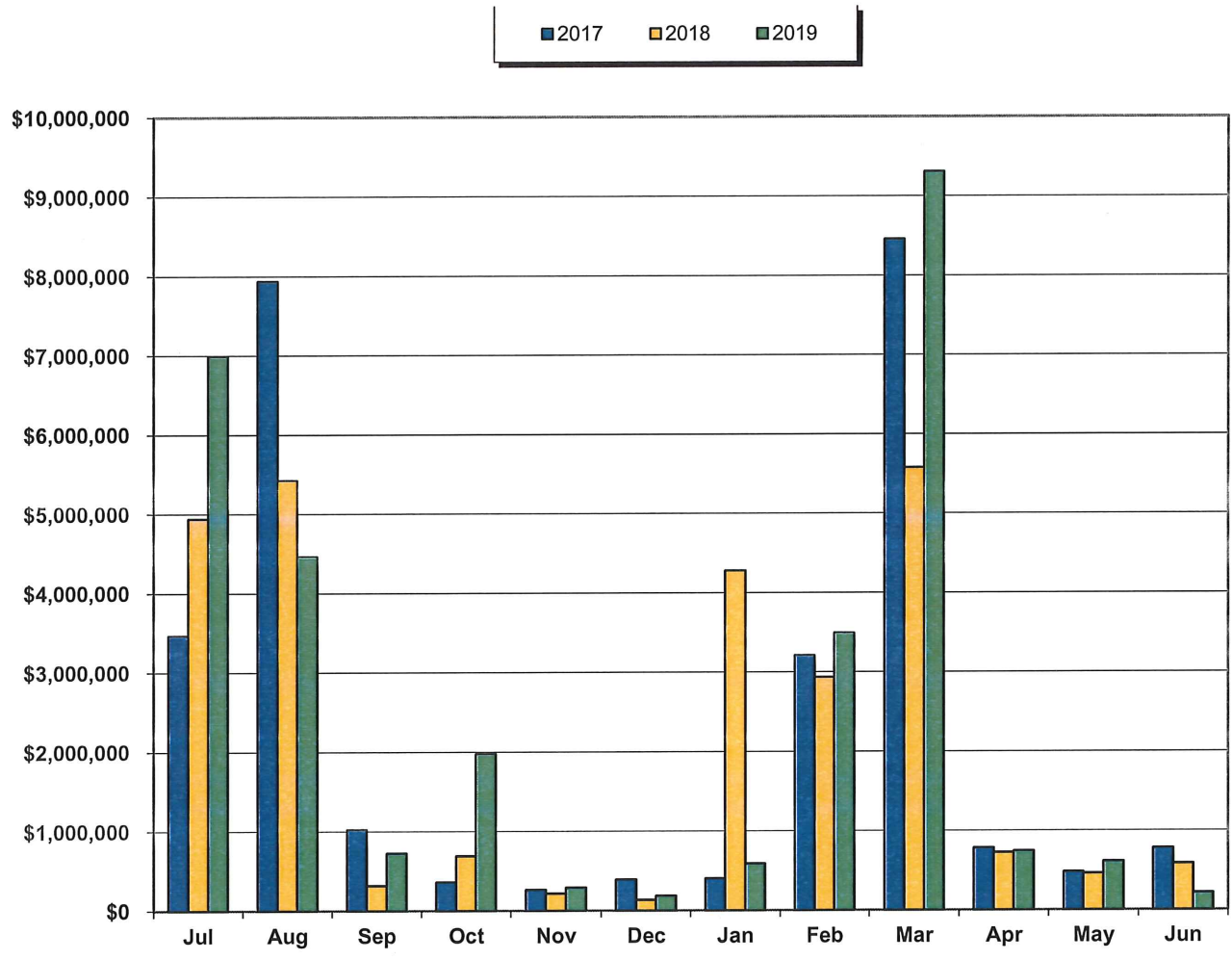
| OBJECT DESCRIPTION | PREV YR BUDGET PREV YR EXPEND | BUDGET AMOUNT | EXPENDED MTD | EXPENDED YTD | UNEXPENDED | ENCUMBRANCES UNENCUMB BAL | PCT USED |
|-----------------------|----------------------------------|---------------|--------------|--------------|-------------|------------------------------|-------------|
| ** CAPITAL PROJ ***** | | | | | | | |
| 5 CAP OUTLAY | .00 .00 | 1,815,000.00 | .00 | 1,862,434.55 | 47,434.55- | .00 47,434.55- | 102 |
| >> FUND TOTAL: | .00 .00 | 1,900,000.00 | 900.00 | 2,077,717.67 | 177,717.67- | .00 177,717.67- | 109 |
| ** WORKING CASH ***** | | | | | | | |
| 3 SERVICES | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| 7 NON-CAP. EQUIP | .00 .00 | 1,500,000.00 | .00 | 1,500,000.00 | .00 | .00 .00 | 100 |
| >> FUND TOTAL: | .00 .00 | 1,500,000.00 | .00 | 1,500,000.00 | .00 | .00 .00 | 100 |
| ** TORT ***** | | | | | | | |
| 1 SALARIES | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| 2 BENEFITS | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| 3 SERVICES | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| >> FUND TOTAL: | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| ** LIFE SAFETY ***** | | | | | | | |
| 0 | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| 3 SERVICES | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| 5 CAP OUTLAY | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| 7 NON-CAP. EQUIP | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |

| OBJECT DESCRIPTION | PREV YR BUDGET PREV YR EXPEND | BUDGET AMOUNT | EXPENDED MTD | EXPENDED YTD | UNEXPENDED | ENCUMBRANCES UNENCUMB BAL | PCT USED |
|-----------------------------|----------------------------------|---------------|--------------|---------------|-------------|------------------------------|-------------|
| ** LIFE SAFETY ***** | | | | | | | |
| >> FUND TOTAL: | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| * * * DISTRICT TOTALS * * * | 24,769,300.00 24,828,574.26 | 31,007,900.00 | 3,921,243.96 | 31,221,747.59 | 213,847.59- | .00 213,847.59- | 100.70 |

River Forest Public Schools District 90
Comparison of Revenue by Year (Includes Other Financing Sources)
Fiscal Year 2017 to Present

| | 1 Fiscal Year <u>2017</u> | 2 Fiscal Year <u>2018</u> | 3 Fiscal Year <u>2019</u> | 4 Favorable/ (Unfavorable) Change <u>(Col 3 - Col 2)</u> |
|--------------|--|--|--|---|
| Jul | \$3,465,979.86 | \$4,936,494.69 | \$6,986,713.60 | \$2,050,218.91 |
| Aug | \$7,935,761.48 | \$5,424,798.50 | \$4,465,441.99 | (\$959,356.51) |
| Sep | \$1,022,092.25 | \$315,581.82 | \$725,210.28 | \$409,628.46 |
| Oct | \$359,720.67 | \$690,094.85 | \$1,976,815.20 | \$1,286,720.35 |
| Nov | \$261,587.16 | \$214,737.69 | \$287,989.07 | \$73,251.38 |
| Dec | \$392,162.65 | \$134,137.19 | \$186,604.71 | \$52,467.52 |
| Jan | \$400,695.58 | \$4,276,361.89 | \$587,337.58 | (\$3,689,024.31) |
| Feb | \$3,211,653.49 | \$2,933,104.98 | \$3,492,332.29 | \$559,227.31 |
| Mar | \$8,455,553.62 | \$5,573,884.21 | \$9,306,905.11 | \$3,733,020.90 |
| Apr | \$784,729.58 | \$726,162.55 | \$744,149.02 | \$17,986.47 |
| May | \$479,834.87 | \$462,229.36 | \$610,475.20 | \$148,245.84 |
| Jun | <u>\$778,384.24</u> | <u>\$583,333.29</u> | <u>\$217,634.27</u> | <u>(\$365,699.02)</u> |
| Total | <u><u>\$27,548,155.45</u></u> | <u><u>\$26,270,921.02</u></u> | <u><u>\$29,587,608.32</u></u> | <u><u>\$3,316,687.30</u></u> |

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

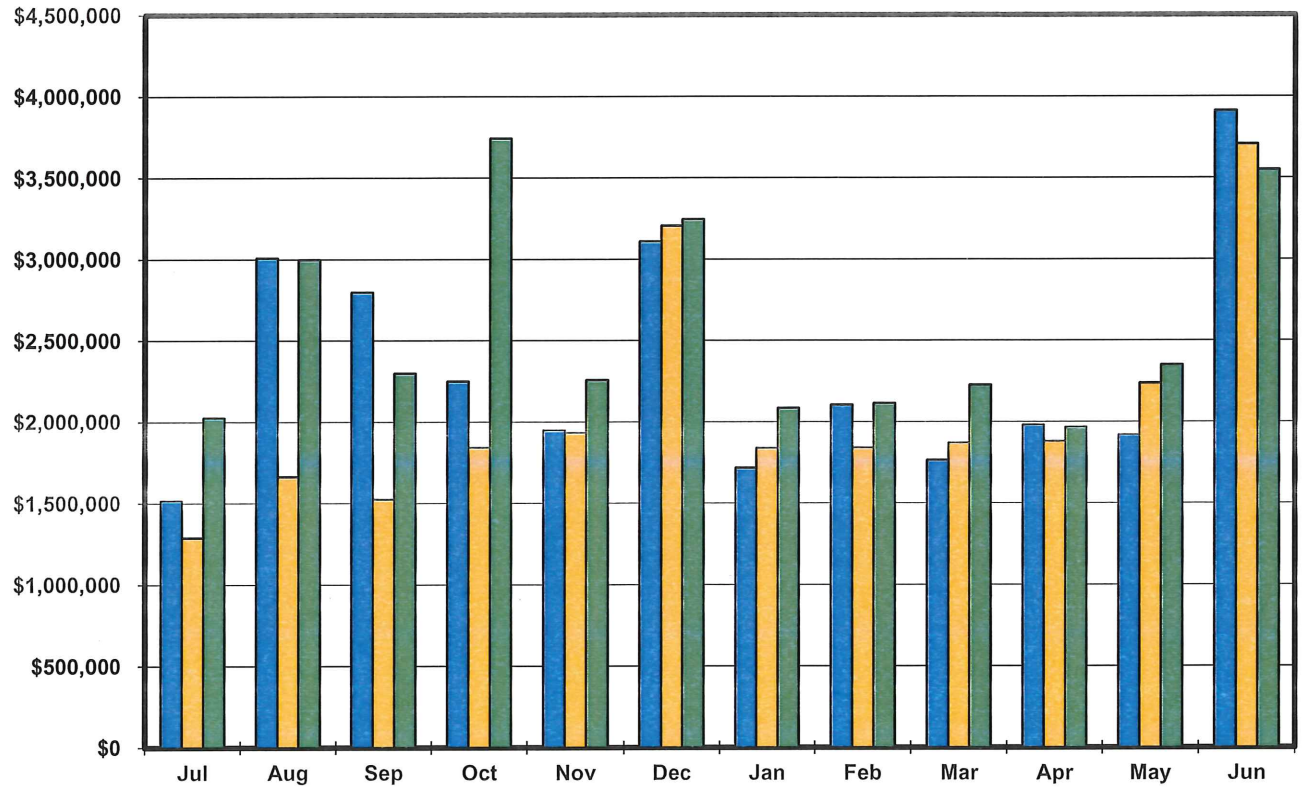


River Forest Public Schools District 90
Comparison of Expenditures by Year (Includes Other Financing Uses)
Fiscal Year 2017 to Present

| <u>Month</u> | <u>1</u> Fiscal Year <u>2017</u> | <u>2</u> Fiscal Year <u>2018</u> | <u>3</u> Fiscal Year <u>2019</u> | <u>4</u> Favorable/ (Unfavorable) Change <u>(Col 2 - Col 3)</u> |
|--------------|---|---|---|--|
| Jul | \$1,515,779.61 | \$1,288,943.74 | \$2,024,319.19 | (\$735,375.45) |
| Aug | \$3,006,238.19 | \$1,663,893.00 | \$2,996,586.48 | (\$1,332,693.48) |
| Sep | \$2,795,914.30 | \$1,523,310.73 | \$2,297,884.43 | (\$774,573.70) |
| Oct | \$2,248,191.57 | \$1,841,579.80 | \$3,742,312.22 | (\$1,900,732.42) |
| Nov | \$1,947,743.26 | \$1,933,058.64 | \$2,257,200.37 | (\$324,141.73) |
| Dec | \$3,109,029.09 | \$3,204,849.17 | \$3,245,773.31 | (\$40,924.14) |
| Jan | \$1,716,971.86 | \$1,838,874.40 | \$2,084,576.06 | (\$245,701.66) |
| Feb | \$2,103,265.14 | \$1,840,690.86 | \$2,112,186.43 | (\$271,495.57) |
| Mar | \$1,763,991.51 | \$1,870,022.54 | \$2,224,309.55 | (\$354,287.01) |
| Apr | \$1,980,242.34 | \$1,878,946.03 | \$1,965,755.48 | (\$86,809.45) |
| May | \$1,917,766.26 | \$2,237,029.43 | \$2,349,600.11 | (\$112,570.68) |
| Jun | \$3,910,148.96 | \$3,707,375.92 | \$3,548,474.92 | \$158,901.00 |
| Total | <u>\$28,015,282.09</u> | <u>\$24,828,574.26</u> | <u>\$30,848,978.55</u> | <u>(\$6,020,404.29)</u> |

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

■ 2017 ■ 2018 ■ 2019



River Forest Public Schools District 90
Revenue and Expenditure Analysis by Month - Includes Other Financing
Sources/Uses
7/01/01 to Present

