



# Oak Park Elementary School District 97

970 Madison ▪ Oak Park ▪ Illinois ▪ 60302 ▪ ph: 708.524.3000 ▪ fax: 708.524.3019 ▪ www.op97.org

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TO: Dr. Albert G. Roberts, Superintendent of Schools

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

RE: Budget Update – 2013-14 End of Year and Proposed 2014-15

DATE: August 19, 2014

At the June 24, 2014 meeting, I presented the Board with a preliminary assessment of where I believed we would close out the 2013-14 school year and since that time have updated that information. Attached is a summary, by fund, of unaudited revenues received and expenditures incurred through the 2013-14 along with spreadsheets (one for revenues and one for expenditures) that delineate, by fund, and major category what was originally presented at the June 24, 2014 meeting and actuals received/expended since the close of the District's books for the 2013-14 school year.

Overall, our operating revenues were budgeted at \$77,825,059 and our non-operating revenues were budgeted at \$8,486,303. As of June 30, 2014, our operating revenues came in at \$78,102,759 or \$277,700 more than our conservatively built revenue projections. This is primarily due to state revenues coming a little stronger than those conservatively-built receipts. Our non-operating revenues, as of June 30, 2014, came in at \$9,085,396 or \$599,093 more than budgeted. The preponderance of these additional dollars is primarily due to the Debt Service Fund and timing of bond receipts, along with the 5% loss factor applied by the county. We also were in receipt of a \$49,000 grant, not anticipated at the time the budget was adopted, associated with our accessibility work undertaken this summer.

The District's operating revenues were 0.35% *greater* than budgeted and our operating expenditures were 3.8% *less* than budgeted. The primary reasons for this underspending are attributed to the following:

- The Education Fund – Salaries – were over-stated by \$735,000 and when this amount is subtracted from our budgeted salaries, our overall Education Fund salaries total 99.6% of budget.
- Fringe Benefits appears to be somewhat over-stated. However, because of some unfilled grant positions, later filled positions, and adjustments for insurance, TRS payments, etc. some of the under-expending may not be an over-statement but more due to pro-rations.

- Purchased Services – under-expended by \$419,533 due to multiple expenditure lines within this category previously delineated my June 24, 2014 memo.
- Capital Outlay was under-spent by \$523,585 which is the direct result of not implementing the VoIP system (\$220,000), ADA accessibility work (\$200,000), the district holding line for classroom furniture (under-spent by \$40,000), and the remainder of smaller amounts from various budget lines.
- Tuition was under-spent by \$446,221.
- Operations & Maintenance Fund, however, was over-spent both in terms of salary (\$197,230) and heating (\$224,338) due to the entire state experiencing the “polar vortex”. This over-expenditure is the first time in the last six years the O & M Fund came in over budget.

In terms of 2014-15, attached is a summary document, along with a spreadsheet, supported by general ledger pages, for both revenues and expenditures, delineating budgeted 2013-14 revenues/expenditures, actual 2013-14 receipts/expenditures, and proposed 2014-15 revenues/expenditures.

For 2014-15, the attached summary, by fund, indicates that our operating revenues will be \$76,177,464 and expenditures will be \$77,868,155. Our operating revenues represent 2.2% less than budgeted for 2013-14 and 2.5% less than actually received for 2013-14. This is primarily due to our anticipated borrowing (\$1,041,000 rather than \$3,086,000).

Our operating expenditures for 2014-15 are presented as \$77,868,155 or 3.8% more (\$2,982,099) than budgeted for 2013-14 and 8.1% greater than actually expended in 2013-14. While we anticipate an 8.1% increase in the expected expenditures for the 2014-15 school year, we have a strong history of under-spending our annual budget while still meeting the needs of all our students. This has been and continues to be reflected in the various cost efficiencies and sound fiscal management we have exercised over these past six years. Some of the reasons for this projected 8.1% increase include:

- Carry-over of some budgeted, but not incurred, endeavors from 2013-14:
  1. VoIP system - \$220,000
  2. Amended IDEA accessibility line - \$139,000
  3. Medicaid - \$186,000
  4. Under-spent IDEA, Title I and other grant initiatives which will occur in 2014-15 with carry-over dollars.
- Inclusion of all collective bargaining agreements
- 11 new staffing positions (\$770,000)
- 6% increase in health insurance costs
- 2.5% increase (Purchased Services & Supplies and Materials)
- New Initiatives
  1. Alio Conversion (\$120,000)
  2. District Reorganization (\$611,000)
  3. Rosetta Stone (Foreign Language) - \$132,000
  4. Math Textbook Adoption - \$405,000
  5. HR Software - \$25,500
  6. UIC Math Consultant - \$50,000

The summary has all funds balanced with the exception of the Operations & Maintenance Fund and, in working with Steve Miller on Thursday, August 14, 2014, I was able to adjust our forthcoming December 2014 levy to lessen some dollars from our Transportation, Social Security & IMRF levy, without to assist with the Operations & Maintenance Fund; however, even with this, I cannot erase the deficit. I am going to suggest that the Board allocate an additional \$400,000 from the annual GSA allotment of \$2,000,000 as well as \$300,000 of its CPPR taxes to the Operations & Maintenance Fund to balance this fund for the 2014-15 school year.

The second fund that is not balanced is the Capital Projects Fund. As you will recall, the Board chose to undertake the Whittier accessibility project, along with minor accessibility projects at Beye, Irving and Mann, with anticipated Madison Street TIF dollars (\$1,988,249) which has caused this fund to go into a deficit position. Upon receipt of those dollars and our annual DSEB borrowing, these projects as well as anticipated summer 2015 projects will be funded and this fund should be back in balance. Elizabeth Hennessy from William Blair has prepared two recommendations for the Board to consider in terms of its annual DSEB borrowing and Ms. Hennessy will be at our meeting on September 9, 2014 to share options. FORC did discuss this at its meeting on Monday, August 11, 2014 and the two Board members on FORC, Graham Brisben and Peter Traczyk, may speak to this Tuesday evening.

tmo

attachments

Oak Park Elementary #97  
**Proposed 2013-14 for Adoption**  
 September 24, 2013  
 Summary Page  
 Audited Opening Balances  
 End of Year Update - 8-19-14

	Audited Beginning 7/1/2013	Unaudited 2013-14 Revenues	Transfer In	Unaudited 2013-14 Expenditures	Transfer Out	Projected Balance 6/30/2014
<b>Operating Funds</b>						
Ed Fund	\$ 23,865,470	\$ 63,542,247	\$ 3,122,380	\$ 60,273,230	\$ 3,811,129	\$ 26,445,738
O & M Fund	\$ 447,480	\$ 5,492,810	\$ 3,086,000	\$ 6,312,284	\$ 3,086,000	\$ (371,994)
Transportation	\$ 2,106,911	\$ 3,550,429		\$ 3,201,372		\$ 2,455,968
IMRF/Soc. Sec.	\$ 844,380	\$ 2,395,893		\$ 2,240,930		\$ 999,343
Working Cash	\$ 6,077,939	\$ 3,121,380		\$ -	\$ 3,122,380	\$ 6,076,939
Tort Fund	\$ -	\$ -		\$ -		\$ -
<b>Operating Funds</b>	<b>\$ 33,342,180</b>	<b>\$ 78,102,759</b>	<b>\$ 6,208,380</b>	<b>\$ 72,027,816</b>	<b>\$ 10,019,509</b>	<b>\$ 35,605,994</b>
<b>Non-Operating Funds</b>						
Debt Service Fund	\$ 4,385,751	\$ 8,687,036	\$ 725,129	\$ 8,607,570		\$ 5,190,346
Capital Projects Fund	\$ 4,060,307	\$ 398,081	\$ 3,086,000	\$ 5,366,922		\$ 2,177,466
Life Safety Fund	\$ 111,872	\$ 279				\$ 112,151
<b>Non-Operating/Capital Funds</b>	<b>\$ 8,557,930</b>	<b>\$ 9,085,396</b>	<b>\$ 3,811,129</b>	<b>\$ 13,974,492</b>	<b>\$0</b>	<b>\$ 7,479,963</b>
<b>Grand Total - All Funds</b>	<b>\$ 41,900,110</b>	<b>\$ 87,188,155</b>	<b>\$ 10,019,509</b>	<b>\$ 86,002,308</b>	<b>\$ 10,019,509</b>	<b>\$ 43,085,957</b>

End of Yer Analysis  
2013-14 Budget ot Actual  
Revenues  
August 19, 2014

	Presented June 24, 2014		8/19/2014	
Fund	Budgeted 2013-14 Revenues	Received as of 6/18/2014	Percent Received	Percent Received
<b>Educational</b>	<b>\$62,768,630</b>	<b>\$63,489,031</b>	<b>\$63,542,247</b>	<b>101.23%</b>
Local Sources	\$48,423,798	\$48,753,487	\$48,806,703	100.79%
State Sources	\$11,184,496	\$11,818,448	\$11,818,448	105.67%
Federal Sources	\$3,160,336	\$2,917,096	\$2,917,096	92.30%
<b>Operations &amp; Maintenance</b>	<b>\$6,234,941</b>	<b>\$5,496,429</b>	<b>\$5,492,810</b>	<b>88.10%</b>
Local Sources	\$4,234,941	\$3,496,429	\$3,492,810	82.48%
State Sources	\$2,000,000	\$2,000,000	\$2,000,000	100.00%
<b>Debt Service</b>	<b>\$8,150,003</b>	<b>\$7,962,524</b>	<b>\$8,687,036</b>	<b>106.59%</b>
<b>Transportation</b>	<b>\$3,192,742</b>	<b>\$3,550,325</b>	<b>\$3,550,429</b>	<b>111.20%</b>
Local Sources	\$1,309,158	\$1,249,478	\$1,249,582	95.45%
State Sources	\$1,883,584	\$2,300,847	\$2,300,847	122.15%
<b>IMRF/Social Security</b>	<b>\$2,512,746</b>	<b>\$2,395,893</b>	<b>\$2,395,893</b>	<b>95.35%</b>
Local Sources	\$2,512,746	\$2,395,893	\$2,395,893	95.35%
<b>Capital Projects</b>	<b>\$336,300</b>	<b>\$398,081</b>	<b>\$3,484,081</b>	<b>1036.00%</b>
Local Sources	\$336,300	\$349,081	\$3,435,081	1021.43%
State Sources	\$0	\$49,000	\$49,000	100.00%
<b>Working Cash</b>	<b>\$3,116,000</b>	<b>\$3,116,966</b>	<b>\$3,121,380</b>	<b>100.17%</b>
Local Sources	\$30,000	\$31,966	\$36,380	121.27%
Other Financing Sources	\$3,086,000	\$3,085,000	\$3,085,000	99.97%
<b>Tort Immunity</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Life/Fire/Safety</b>	<b>\$0</b>	<b>\$261</b>	<b>\$279</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>\$86,311,362</b>	<b>\$86,409,510</b>	<b>\$90,274,155</b>	<b>104.59%</b>

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 REPT - REVENUE MONTHLY

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
<b>FUND 101 EDUCATION</b>					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	48,423,798.00	133,909.99	48,794,375.13	370,577.13-	100.77 %
XXX.X.XX.XXX.3XXX STATE REVENUES	11,184,496.00	1,489,886.69	11,818,447.51	633,951.51-	105.67 %
XXX.X.XX.XXX.4XXX FEDERAL REVENUES	3,160,336.00	24,724.14	2,917,096.29	243,239.71	92.30 %
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	1,648,520.82	63,529,918.93	761,288.93-	101.21 %
<b>FUND 102 OPERATIONS &amp; MAINTENANCE</b>					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	4,234,941.00	408.93	3,492,810.40	742,130.60	82.48 %
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	408.93	5,492,810.40	742,130.60	88.10 %
<b>FUND 103 DEBT SERVICE</b>					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	725,129.00	725,129.00	725,129.00-	9999.99-%
XXX.X.XX.XXX.1XXX LOCAL REVENUES	8,071,103.00	7,928.26	7,883,006.84	188,096.16	97.67 %
XXX.X.XX.XXX.4XXX FEDERAL REVENUES	78,900.00	78,900.00	78,900.00	.00	100.00 %
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	811,957.26	8,687,035.84	537,032.84-	106.59 %
<b>FUND 104 TRANSPORTATION</b>					
XXX.X.XX.XXX.1XXX LOCAL REVENUES	1,309,158.00	1,679.09	1,249,581.95	59,576.05	95.45 %
XXX.X.XX.XXX.3XXX STATE REVENUES	1,883,584.00	456,365.88	2,300,847.16	417,263.16-	122.15 %
104.X.XX.XXX.XXXX TRANSPORTATION	3,192,742.00	458,044.97	3,550,429.11	357,687.11-	111.20 %
<b>FUND 105 IMRF/SOCIAL SECURITY</b>					
XXX.X.XX.XXX.1XXX LOCAL REVENUES	2,512,746.00	2,513.18	2,395,892.85	116,853.15	95.35 %
105.X.XX.XXX.XXXX IMRF/SOCIAL SECURITY	2,512,746.00	2,513.18	2,395,892.85	116,853.15	95.35 %
<b>FUND 106 CAPITAL PROJECTS</b>					
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 %
<b>FUND 107 WORKING CASH</b>					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	30,000.00	33,992.71-	1,026.71-	31,026.71	3.42-%
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	33,992.71-	2,026.71-	3,118,026.71	.07-%
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	18.35	279.64	279.64-	9999.99-%
109.X.XX.XXX.XXXX LIFE SAFETY	.00	18.35	279.64	279.64-	9999.99-%
FUND 110 EMPLOYEE HEALTH INSURANCE					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	2,651.24	12,327.90	12,327.90-	9999.99-%
XXX.X.XX.XXX.1XXX LOCAL REVENUES	.00	.00	.00	.00	.00 %
110.X.XX.XXX.XXXX EMPLOYEE HEALTH INSURANCE	.00	2,651.24	12,327.90	12,327.90-	9999.99-%
REPORT TOTAL	86,311,362.00	2,890,122.04	87,150,748.92	839,386.92-	100.97 %

End-of-Year Analysis  
2013-14 Budget to Actual  
Expenditures  
August 19, 2014

	Presented June 24, 2014		8/19/2014	
Fund	Budgeted 2013-14 Expenditures	Expended as of 6/18/2014	Expended as of 6/30/2014	Percent Expended
<b>Educational</b>	<b>\$63,251,295</b>	<b>\$61,194,724</b>	<b>\$60,273,230</b>	<b>95.29%</b>
Salaries	\$46,366,957	\$45,480,924	\$45,489,363	98.11%
Fringe Benefits	\$6,144,159	\$6,681,631	\$5,612,257	91.34%
Purchased Services	\$4,771,691	\$4,245,109	\$4,352,158	91.21%
Supplies & Materials	2,319,676	\$2,145,547	\$2,168,321	93.48%
Capital Outlay	\$681,029	\$156,278	\$157,444	23.12%
Other	\$192,783	\$156,456	\$164,908	85.54%
Tuition	\$2,775,000	\$2,328,779	\$2,328,779	83.92%
<b>Operations &amp; Maintenance</b>	<b>\$6,147,234</b>	<b>\$6,267,235</b>	<b>\$6,312,284</b>	<b>102.68%</b>
Salaries	\$3,088,792	\$3,285,585	\$3,284,359	106.33%
Fringe Benefits	\$422,605	\$412,266	\$412,266	97.55%
Purchased Services	\$869,367	\$580,504	\$611,799	70.37%
Supplies & Materials	\$1,588,314	\$1,812,550	\$1,827,492	115.06%
Capital Outlay	\$178,156	\$176,330	\$176,368	99.00%
<b>Debt Service</b>	<b>\$8,660,789</b>	<b>\$8,601,778</b>	<b>\$8,607,570</b>	<b>99.39%</b>
<b>Transportation</b>	<b>\$3,239,277</b>	<b>\$3,200,671</b>	<b>\$3,201,372</b>	<b>98.83%</b>
Salaries	\$32,713	\$34,408	\$34,408	105.18%
Benefits	\$0	\$0	\$0	0.00%
Purchased Services	\$3,205,564	\$3,165,486	\$3,166,187	98.77%
Supplies & Materials	\$1,000	\$777	\$777	77.70%
<b>IMRF/Social Security</b>	<b>\$2,248,250</b>	<b>\$2,240,930</b>	<b>\$2,240,930</b>	<b>99.67%</b>
<b>Capital Projects</b>	<b>\$5,103,376</b>	<b>\$5,332,245</b>	<b>\$5,366,922</b>	<b>105.16%</b>
Purchased Services	\$1,076,758	\$1,168,761	\$1,203,438	111.76%
Supplies & Materials	\$675,258	\$667,977	\$667,977	98.92%
Capital Outlay	\$3,351,360	\$3,495,507	\$3,495,507	104.30%
<b>Working Cash</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Tort Immunity</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
Purchased Services	\$0	\$0	\$0	0.00%
<b>Life/Fire/Safety</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>\$88,650,221</b>	<b>\$86,837,583</b>	<b>\$86,002,308</b>	<b>97.01%</b>
Brooks Salary over-budget	\$735,000			
<b>Net New Grand Total</b>	<b>\$87,915,221</b>			<b>97.82%</b>



DATE - 7/29/14  
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 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
<b>FUND 101 EDUCATION</b>					
XXX.X.XX.XXX.01XX SALARIES	46,366,957.00	9,299,711.21	45,489,362.98	877,594.02	98.11 %
XXX.X.XX.XXX.02XX BENEFITS	6,144,159.00	1,121,570.55	5,882,189.34	261,969.66	95.74 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	4,771,622.26	623,643.10	4,352,158.45	419,463.81	91.21 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	2,319,744.64	368,778.97	2,168,321.08	151,423.56	93.47 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	681,028.76	11,875.83	157,444.48	523,584.28	23.12 %
XXX.X.XX.XXX.06XX OTHER	192,783.34	14,662.79	164,908.10	27,875.24	85.54 %
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 %
<b>101.X.XX.XXX.XXXX EDUCATION</b>	<b>63,251,295.00</b>	<b>11,535,274.48</b>	<b>60,543,162.98</b>	<b>2,708,132.02</b>	<b>95.72 %</b>
<b>FUND 102 OPERATIONS &amp; MAINTENANCE</b>					
XXX.X.XX.XXX.01XX SALARIES	3,088,792.00	239,694.45	3,284,358.88	195,566.88-	106.33 %
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	52,394.08	611,798.62	257,568.02	70.37 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	1,588,314.23	142,918.49	1,827,492.46	239,178.23-	115.06 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	178,156.13	2,619.84	176,367.89	1,788.24	99.00 %
XXX.X.XX.XXX.89XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
<b>102.X.XX.XXX.XXXX OPERATIONS &amp; MAINTENANCE</b>	<b>6,147,234.00</b>	<b>469,382.30</b>	<b>6,312,283.42</b>	<b>165,049.42-</b>	<b>102.68 %</b>
<b>FUND 103 DEBT SERVICE</b>					
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	978,020.00	230,450.78	933,806.03	44,213.97	95.48 %
XXX.X.XX.XXX.06XX OTHER	7,682,769.00	122,298.34	7,673,764.34	9,004.66	99.88 %
<b>103.X.XX.XXX.XXXX DEBT SERVICE</b>	<b>8,660,789.00</b>	<b>352,749.12</b>	<b>8,607,570.37</b>	<b>53,218.63</b>	<b>99.39 %</b>
<b>FUND 104 TRANSPORTATION</b>					
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	144,645.47	3,166,187.43	39,376.57	98.77 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	1,000.00	.00	777.25	222.75	77.73 %
<b>104.X.XX.XXX.XXXX TRANSPORTATION</b>	<b>3,239,277.00</b>	<b>147,211.37</b>	<b>3,201,372.92</b>	<b>37,904.08</b>	<b>98.83 %</b>
<b>FUND 105 IMRF/SOCIAL SECURITY</b>					
XXX.X.XX.XXX.02XX BENEFITS	2,248,250.00	318,201.61	2,240,929.88	7,320.12	99.67 %
<b>105.X.XX.XXX.XXXX IMRF/SOCIAL SECURITY</b>	<b>2,248,250.00</b>	<b>318,201.61</b>	<b>2,240,929.88</b>	<b>7,320.12</b>	<b>99.67 %</b>
<b>FUND 106 CAPITAL PROJECTS</b>					
XXX.X.XX.XXX.01XX SALARIES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	1,076,758.00	59,758.40	1,203,437.85	126,679.85-	111.76 %
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 %
<b>106.X.XX.XXX.XXXX CAPITAL PROJECTS</b>	<b>5,103,376.00</b>	<b>749,292.60</b>	<b>5,366,921.25</b>	<b>263,545.25-</b>	<b>105.16 %</b>
<b>FUND 107 WORKING CASH</b>					

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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	871,659.59-	269,932.60-	269,932.60	9999.99-%
110.X.XX.XXX.XXXX EMPLOYEE HEALTH INSURANCE	.00	871,659.59-	269,932.60-	269,932.60	9999.99-%
REPORT TOTAL	88,650,221.00	12,700,451.89	86,002,308.22	2,647,912.78	97.01 %

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Oak Park Elementary #97  
**Tentative 2014-15**  
 August 19, 2014  
 Summary Page  
 Unaudited Opening Balances

	Unaudited Beginning 7/1/2014	Anticipated 2014-15 Revenues	Transfer In	Proposed 2014-15 Expenditures	Transfer Out	Projected Balance 6/30/2015
<b>Operating Funds</b>						
Ed Fund	\$ 26,445,738	\$ 63,832,125	\$ 1,041,000	\$ 65,427,498	\$ 1,797,800	\$ 24,093,565
O & M Fund	\$ (371,994)	\$ 6,257,452	\$ 1,041,000	\$ 6,715,626	\$ 891,000	\$ (680,168)
Transportation	\$ 2,455,968	\$ 2,806,226		\$ 3,335,511		\$ 1,926,683
IMRF/Soc. Sec.	\$ 999,343	\$ 2,206,661		\$ 2,389,520		\$ 816,484
Working Cash	\$ 6,076,939	\$ 1,075,000			\$ 1,041,000	\$ 6,110,939
<b>Operating Funds</b>	<b>\$ 35,605,994</b>	<b>\$ 76,177,464</b>	<b>\$ 2,082,000</b>	<b>\$ 77,868,155</b>	<b>\$ 3,729,800</b>	<b>\$ 32,267,503</b>
<b>Non-Operating Funds</b>						
Debt Service Fund	\$ 5,190,346	\$ 8,158,075	\$ 756,800	\$ 8,606,474		\$ 5,498,747
Capital Projects Fund	\$ 2,177,466		\$ 891,000	\$ 5,360,872		\$ (2,292,406)
Life Safety Fund	\$ 112,151	\$ 275				\$ 112,426
<b>Non-Operating/Capital Funds</b>	<b>\$ 7,479,963</b>	<b>\$ 8,158,350</b>	<b>\$ 1,647,800</b>	<b>\$ 13,967,346</b>	<b>\$0</b>	<b>\$ 3,318,767</b>
<b>Grand Total - All Funds</b>	<b>\$ 43,085,957</b>	<b>\$ 84,335,814</b>	<b>\$ 3,729,800</b>	<b>\$ 91,835,501</b>	<b>\$ 3,729,800</b>	<b>\$ 35,586,270</b>

End-of-Year Analysis  
2013-14 Budget to Actual  
compared to Proposed 2014-15 Revenues  
August 19, 2014

	2013-14	2013-14		2014-15	% Change	% Change
Fund	Budgeted	Received	Percent	Proposed	Budget	Budget to
	Revenues	6/30/2014	Received	Revenues	to Actual	Budget
<b>Educational</b>	<b>\$62,768,630</b>	<b>\$63,542,247</b>	<b>101.23%</b>	<b>\$63,832,125</b>	<b>100.46%</b>	<b>101.69%</b>
Local Sources	\$48,423,798	\$48,806,703	100.79%	\$49,802,703	102.04%	102.85%
State Sources	\$11,184,496	\$11,818,448	105.67%	\$10,748,959	90.95%	96.11%
Federal Sources	\$3,160,336	\$2,917,096	92.30%	\$3,280,463	112.46%	103.80%
<b>Operations &amp; Maintenance</b>	<b>\$6,234,941</b>	<b>\$5,492,810</b>	<b>88.10%</b>	<b>\$6,257,452</b>	<b>113.92%</b>	<b>100.36%</b>
Local Sources	\$4,234,941	\$3,492,810	82.48%	\$4,257,452	121.89%	100.53%
State Sources	\$2,000,000	\$2,000,000	100.00%	\$2,000,000	100.00%	100.00%
<b>Debt Service</b>	<b>\$8,150,003</b>	<b>\$8,687,036</b>	<b>106.59%</b>	<b>\$8,158,075</b>	<b>93.91%</b>	<b>100.10%</b>
<b>Transportation</b>	<b>\$3,192,742</b>	<b>\$3,550,429</b>	<b>111.20%</b>	<b>\$2,806,226</b>	<b>79.04%</b>	<b>87.89%</b>
Local Sources	\$1,309,158	\$1,249,582	95.45%	\$1,067,875	85.46%	81.57%
State Sources	\$1,883,584	\$2,300,847	122.15%	\$1,738,351	75.55%	92.29%
<b>IMRF/Social Security</b>	<b>\$2,512,746</b>	<b>\$2,395,893</b>	<b>95.35%</b>	<b>\$2,206,661</b>	<b>92.10%</b>	<b>87.82%</b>
Local Sources	\$2,512,746	\$2,395,893	95.35%	\$2,206,661	92.10%	87.82%
<b>Capital Projects</b>	<b>\$336,300</b>	<b>\$3,484,081</b>	<b>1036.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>0.00%</b>
Local Sources	\$336,300	\$3,435,081	1021.43%	\$0	0.00%	0.00%
State Sources	\$0	\$49,000	100.00%	\$0	0.00%	0.00%
<b>Working Cash</b>	<b>\$3,116,000</b>	<b>\$3,121,380</b>	<b>100.17%</b>	<b>\$1,075,000</b>	<b>34.44%</b>	<b>34.50%</b>
Local Sources	\$30,000	\$36,380	121.27%	\$34,000	93.46%	113.33%
Other Financing Sources	\$3,086,000	\$3,085,000	99.97%	\$1,041,000	33.74%	33.73%
<b>Tort Immunity</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Life/Fire/Safety</b>	<b>\$0</b>	<b>\$279</b>	<b>0.00%</b>	<b>\$275</b>	<b>98.57%</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>\$86,311,362</b>	<b>\$90,274,155</b>	<b>104.59%</b>	<b>\$84,335,814</b>	<b>93.42%</b>	<b>97.71%</b>

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 REPT - REVENUE MONTHLY

OAK PARK ELEMENTARY DISTRICT 97  
 MONTHLY REVENUE REPORT

August 31, 2014

ACCOUNT NUMBER / TITLE	FY 2015 BUDGET	CURRENT MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
<b>FUND 101 EDUCATION</b>					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	49,802,703.00	8,504,198.43	17,401,171.73	32,401,531.27	34.94 %
XXX.X.XX.XXX.3XXX STATE REVENUES	10,748,959.00	.00	44,594.55	10,704,364.45	.41 %
XXX.X.XX.XXX.4XXX FEDERAL REVENUES	3,280,463.00	29,646.42	702,269.03	2,578,193.97	21.41 %
XXX.X.XX.XXX.7XXX ACCOUNTS PAYABLE	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.9XXX	.00	.00	.00	.00	.00 %
<b>101.X.XX.XXX.XXXX EDUCATION</b>	<b>63,832,125.00</b>	<b>8,533,844.85</b>	<b>18,148,035.31</b>	<b>45,684,089.69</b>	<b>28.43 %</b>
<b>FUND 102 OPERATIONS &amp; MAINTENANCE</b>					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	4,257,452.00	628,251.24	1,278,849.97	2,978,602.03	30.04 %
XXX.X.XX.XXX.3XXX STATE REVENUES	2,000,000.00	375,297.71	375,297.71	1,624,702.29	18.76 %
<b>102.X.XX.XXX.XXXX OPERATIONS &amp; MAINTENANCE</b>	<b>6,257,452.00</b>	<b>1,003,548.95</b>	<b>1,654,147.68</b>	<b>4,603,304.32</b>	<b>26.43 %</b>
<b>FUND 103 DEBT SERVICE</b>					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	8,079,175.00	1,439,502.23	2,929,994.01	5,149,180.99	36.27 %
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 %
<b>103.X.XX.XXX.XXXX DEBT SERVICE</b>	<b>8,158,075.00</b>	<b>1,439,502.23</b>	<b>2,929,994.01</b>	<b>5,228,080.99</b>	<b>35.92 %</b>
<b>FUND 104 TRANSPORTATION</b>					
XXX.X.XX.XXX.1XXX LOCAL REVENUES	1,067,875.00	210,498.43	428,453.05	639,421.95	40.12 %
XXX.X.XX.XXX.3XXX STATE REVENUES	1,738,351.00	.00	.00	1,738,351.00	.00 %
<b>104.X.XX.XXX.XXXX TRANSPORTATION</b>	<b>2,806,226.00</b>	<b>210,498.43</b>	<b>428,453.05</b>	<b>2,377,772.95</b>	<b>15.27 %</b>
<b>FUND 105 IMRF/SOCIAL SECURITY</b>					
XXX.X.XX.XXX.1XXX LOCAL REVENUES	2,206,661.00	431,960.32	921,521.42	1,285,139.58	41.76 %
<b>105.X.XX.XXX.XXXX IMRF/SOCIAL SECURITY</b>	<b>2,206,661.00</b>	<b>431,960.32</b>	<b>921,521.42</b>	<b>1,285,139.58</b>	<b>41.76 %</b>
<b>FUND 106 CAPITAL PROJECTS</b>					
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 %
<b>106.X.XX.XXX.XXXX CAPITAL PROJECTS</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00 %</b>
<b>FUND 107 WORKING CASH</b>					
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	1,041,000.00	.00	.00	1,041,000.00	.00 %

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OAK PARK ELEMENTARY DISTRICT 97  
 MONTHLY REVENUE REPORT

August 31, 2014

ACCOUNT NUMBER / TITLE	FY 2015 BUDGET	CURRENT MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
107.X.XX.XXX.XXXX WORKING CASH	1,075,000.00	.00	.00	1,075,000.00	.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	275.00	.00	.00	275.00	.00 %
109.X.XX.XXX.XXXX LIFE SAFETY	275.00	.00	.00	275.00	.00 %
FUND 110 EMPLOYEE HEALTH INSURANCE					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	106.23	310.62	310.62-	9999.99-%
XXX.X.XX.XXX.1XXX LOCAL REVENUES	.00	.00	.00	.00	.00 %
110.X.XX.XXX.XXXX EMPLOYEE HEALTH INSURANCE	.00	106.23	310.62	310.62-	9999.99-%
REPORT TOTAL	84,335,814.00	11,619,461.01	24,082,462.09	60,253,351.91	28.56 %

End-of-Year Analysis  
2013-14 Budget to Actual  
compared to Proosed 2014-15 Expenditures  
August 19, 2014

Fund	2013-14 Budgeted Expenditures	2013-14 Expended 6/30/2014	Percent Expended	2014-15 Proposed Expenditures	% Change Budget to Actual	% Change Budget to Budget
<b>Educational</b>	<b>\$63,251,295</b>	<b>\$60,273,230</b>	<b>95.29%</b>	<b>\$65,427,498</b>	<b>104.89%</b>	<b>102.90%</b>
Salaries	\$46,366,957	\$45,489,363	98.11%	\$47,713,600	110.23%	100.69%
Fringe Benefits	\$6,144,159	\$5,612,257	91.34%	\$6,186,272	115.64%	105.47%
Purchased Services	\$4,771,691	\$4,352,158	91.21%	\$5,032,858	128.09%	119.73%
Supplies & Materials	2,319,676	\$2,168,321	93.48%	\$2,777,333	463.93%	107.25%
Capital Outlay	\$681,029	\$157,444	23.12%	\$730,435	128.56%	109.97%
Other	\$192,783	\$164,908	85.54%	\$212,000	119.16%	100.00%
Tuition	\$2,775,000	\$2,328,779	83.92%	\$2,775,000	119.16%	100.00%
<b>Operations &amp; Maintenance</b>	<b>\$6,147,234</b>	<b>\$6,312,284</b>	<b>102.68%</b>	<b>\$6,715,626</b>	<b>103.01%</b>	<b>109.53%</b>
Salaries	\$3,088,792	\$3,284,359	106.33%	\$3,383,171	101.91%	99.42%
Fringe Benefits	\$422,605	\$412,266	97.55%	\$420,160	162.24%	114.17%
Purchased Services	\$869,367	\$611,799	70.37%	\$992,576	96.93%	111.52%
Supplies & Materials	\$1,588,314	\$1,827,492	115.06%	\$1,771,319	84.14%	83.30%
Capital Outlay	\$178,156	\$176,368	99.00%	\$148,400	84.14%	83.30%
<b>Debt Service</b>	<b>\$8,660,789</b>	<b>\$8,607,570</b>	<b>99.39%</b>	<b>\$8,606,474</b>	<b>99.99%</b>	<b>99.37%</b>
<b>Transportation</b>	<b>\$3,239,277</b>	<b>\$3,201,372</b>	<b>98.83%</b>	<b>\$3,335,511</b>	<b>104.19%</b>	<b>102.97%</b>
Salaries	\$32,713	\$34,408	105.18%	\$34,872	101.35%	106.60%
Benefits	\$0	\$0	0.00%	\$0	0.00%	0.00%
Purchased Services	\$3,205,564	\$3,166,187	98.77%	\$3,299,639	104.21%	102.93%
Supplies & Materials	\$1,000	\$777	77.70%	\$1,000	128.70%	100.00%
<b>IMRF/Social Security</b>	<b>\$2,248,250</b>	<b>\$2,240,930</b>	<b>99.67%</b>	<b>\$2,389,520</b>	<b>106.63%</b>	<b>106.28%</b>
<b>Capital Projects</b>	<b>\$5,103,376</b>	<b>\$5,366,922</b>	<b>105.16%</b>	<b>\$5,360,872</b>	<b>99.89%</b>	<b>105.05%</b>
Purchased Services	\$1,076,758	\$1,203,438	111.76%	\$3,464,704	187.50%	185.48%
Supplies & Materials	\$675,258	\$667,977	98.92%	\$1,252,436	18.42%	19.21%
Capital Outlay	\$3,351,360	\$3,495,507	104.30%	\$643,732	18.42%	19.21%

End-of-Year Analysis  
 2013-14 Budget to Actual  
 compared to Proosed 2014-15 Expenditures  
 August 19, 2014

<b>Working Cash</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Tort Immunity</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Life/Fire/Safety</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>\$88,650,221</b>	<b>\$86,002,308</b>	<b>97.01%</b>	<b>\$91,835,501</b>	<b>106.78%</b>	<b>103.59%</b>



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OAK PARK ELEMENTARY DISTRICT 97  
 BOARD EXPENSE REPORT

August 31, 2014

ACCOUNT NUMBER / TITLE	FY 2015 BUDGET	MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
<b>FUND 101 EDUCATION</b>					
XXX.X.XX.XXX.01XX SALARIES	47,713,600.00	539,171.73	980,382.46	46,733,217.54	2.05 %
XXX.X.XX.XXX.02XX BENEFITS	6,040,272.31	73,539.90	288,529.18	5,751,743.13	4.78 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	5,032,858.00	306,113.18	1,159,088.20	3,873,769.80	23.03 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	2,777,333.00	24,850.80	37,284.67	2,740,048.33	1.34 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	730,435.00	337,377.32	337,377.32	393,057.68	46.19 %
XXX.X.XX.XXX.06XX OTHER	212,000.00	10,026.19	27,079.76	184,920.24	12.77 %
XXX.X.XX.XXX.07XX	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.08XX TUITION	2,775,000.00	55,092.14	300,162.34	2,474,837.66	10.82 %
XXX.X.XX.XXX.89XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
<b>101.X.XX.XXX.XXXX EDUCATION</b>	<b>65,281,498.31</b>	<b>1,346,171.26</b>	<b>3,129,903.93</b>	<b>62,151,594.38</b>	<b>4.79 %</b>
<b>FUND 102 OPERATIONS &amp; MAINTENANCE</b>					
XXX.X.XX.XXX.01XX SALARIES	3,383,171.00	252,915.64	509,805.34	2,873,365.66	15.07 %
XXX.X.XX.XXX.02XX BENEFITS	420,160.00	35,156.10	70,011.59	350,148.41	16.66 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	992,576.00	70,519.98	78,670.87	913,905.13	7.93 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	1,771,319.00	97,886.76	199,397.77	1,571,921.23	11.26 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	148,400.00	88,793.40	88,793.40	59,606.60	59.83 %
XXX.X.XX.XXX.89XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
<b>102.X.XX.XXX.XXXX OPERATIONS &amp; MAINTENANCE</b>	<b>6,715,626.00</b>	<b>545,271.88</b>	<b>946,678.97</b>	<b>5,768,947.03</b>	<b>14.10 %</b>
<b>FUND 103 DEBT SERVICE</b>					
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	756,800.00	177,671.59	339,109.42	417,690.58	44.81 %
XXX.X.XX.XXX.06XX OTHER	7,849,674.00	.00	16,715.00	7,832,959.00	.21 %
<b>103.X.XX.XXX.XXXX DEBT SERVICE</b>	<b>8,606,474.00</b>	<b>177,671.59</b>	<b>355,824.42</b>	<b>8,250,649.58</b>	<b>4.13 %</b>
<b>FUND 104 TRANSPORTATION</b>					
XXX.X.XX.XXX.01XX SALARIES	34,872.00	2,536.30	5,072.60	29,799.40	14.55 %
XXX.X.XX.XXX.02XX BENEFITS	.00	168.84	337.68	337.68	9999.99 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	3,299,639.00	174,685.59	229,724.86	3,069,914.14	6.96 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	1,000.00	878.45	878.45	121.55	87.85 %
<b>104.X.XX.XXX.XXXX TRANSPORTATION</b>	<b>3,335,511.00</b>	<b>178,269.18</b>	<b>236,013.59</b>	<b>3,099,497.41</b>	<b>7.08 %</b>
<b>FUND 105 IMRF/SOCIAL SECURITY</b>					
XXX.X.XX.XXX.02XX BENEFITS	2,389,520.00	92,470.73	184,704.31	2,204,815.69	7.73 %
<b>105.X.XX.XXX.XXXX IMRF/SOCIAL SECURITY</b>	<b>2,389,520.00</b>	<b>92,470.73</b>	<b>184,704.31</b>	<b>2,204,815.69</b>	<b>7.73 %</b>
<b>FUND 106 CAPITAL PROJECTS</b>					
XXX.X.XX.XXX.01XX SALARIES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	3,464,704.00	681,810.51	692,329.74	2,772,374.26	19.98 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	1,252,436.00	11,238.32	11,238.32	1,241,197.68	.90 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	643,732.00	264,626.64	304,871.44	338,860.56	47.36 %
XXX.X.XX.XXX.19XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
<b>106.X.XX.XXX.XXXX CAPITAL PROJECTS</b>	<b>5,360,872.00</b>	<b>957,675.47</b>	<b>1,008,439.50</b>	<b>4,352,432.50</b>	<b>18.81 %</b>

DATE - 8/14/14  
 TIME - 13:31:33  
 PROG - GNL.570  
 REPT - BOARD EXP RPT

OAK PARK ELEMENTARY DISTRICT 97  
 BOARD EXPENSE REPORT

August 31, 2014

ACCOUNT NUMBER / TITLE	FY 2015 BUDGET	MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
FUND 107 WORKING CASH					
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	26,134.63-	428,946.64	324,946.64-	412.45 %
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	26,134.63-	428,946.64	282,946.64-	293.80 %
REPORT TOTAL	91,835,501.31	3,271,395.48	6,290,511.36	85,544,989.95	6.85 %