

**SCHOOL DISTRICT #45, DU PAGE COUNTY**  
**STATEMENT OF RECEIPTS AND EXPENDITURES SUMMARY - ALL FUNDS**  
**AS OF MAY 31, 2016**

	OPERATING FUNDS		SPECIAL FUNDS		TOTAL ALL FUNDS		
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	%
<b>RECEIPTS</b>							
Levy	\$32,872,157	\$16,616,216	\$2,745,109	\$1,387,576	\$35,617,266	\$18,003,792	51%
Local Other	\$952,395	\$918,461	\$28,325	\$34,814	\$980,720	\$953,275	97%
General State Aid (GSA)	\$3,507,550	\$3,188,686			\$3,507,550	\$3,188,686	91%
State	\$3,177,512	\$2,921,620			\$3,177,512	\$2,921,620	92%
Federal	\$2,560,725	\$2,488,881			\$2,560,725	\$2,488,881	97%
<b>SUBTOTAL RECEIPTS</b>	<b>\$43,070,339</b>	<b>\$26,133,864</b>	<b>\$2,773,434</b>	<b>\$1,422,390</b>	<b>\$45,843,773</b>	<b>\$27,556,254</b>	60%
On-Behalf Payments	\$12,000,000	\$0	\$0	\$0	\$12,000,000	\$0	
<b>TOTAL RECEIPTS</b>	<b>\$55,070,339</b>	<b>\$26,133,864</b>	<b>\$2,773,434</b>	<b>\$1,422,390</b>	<b>\$57,843,773</b>	<b>\$27,556,254</b>	48%
<b>EXPENDITURES</b>							
Salaries	\$29,422,245	\$22,474,269			\$29,422,245	\$22,474,269	76%
Employee Benefits	\$4,620,219	\$3,789,593			\$4,620,219	\$3,789,593	82%
Purchased Services	\$6,048,587	\$4,926,788	\$10,000	\$0	\$6,058,587	\$4,926,788	81%
Supplies and Materials	\$1,393,042	\$1,147,816			\$1,393,042	\$1,147,816	82%
Capital Outlay	\$1,091,698	\$932,468			\$1,091,698	\$932,468	85%
Other Objects	\$2,112,135	\$1,840,372	\$2,815,000	\$2,172,800	\$4,927,135	\$4,013,172	81%
Non-Capitalized Equipment	\$158,127	\$53,786			\$158,127	\$53,786	34%
Termination Benefits	\$350,000	\$0			\$350,000	\$0	0%
<b>SUBTOTAL EXPENDITURES</b>	<b>\$45,196,053</b>	<b>\$35,165,093</b>	<b>\$2,825,000</b>	<b>\$2,172,800</b>	<b>\$48,021,053</b>	<b>\$37,337,893</b>	78%
On-Behalf Payments	\$12,000,000	\$0	\$0	\$0	\$12,000,000	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$57,196,053</b>	<b>\$35,165,093</b>	<b>\$2,825,000</b>	<b>\$2,172,800</b>	<b>\$60,021,053</b>	<b>\$37,337,893</b>	62%
<b>Direct Rec/Exp Excess/(Deficit)</b>	<b>(\$2,125,714)</b>	<b>(\$9,031,229)</b>	<b>(\$51,566)</b>	<b>(\$750,410)</b>	<b>(\$2,177,280)</b>	<b>(\$9,781,638)</b>	
<i>Other Sources</i>	\$767,525	\$3,175	\$0	\$0	\$767,525	\$3,175	0%
<i>Other Uses</i>	\$0	\$0	\$767,525	\$0	\$767,525	\$0	0%
<b>Excess/(Deficit) After Other Sources &amp; Uses</b>	<b>(\$1,358,189)</b>	<b>(\$9,028,054)</b>	<b>(\$819,091)</b>	<b>(\$750,410)</b>	<b>(\$2,177,280)</b>	<b>(\$9,778,463)</b>	

# SCHOOL DISTRICT #45, DU PAGE COUNTY

AGENDA ITEM: 5-A 1

## MONTHLY SUMMARY OF RECEIPTS/EXPENDITURES/FUND BALANCES

FISCAL YEAR 2015-2016

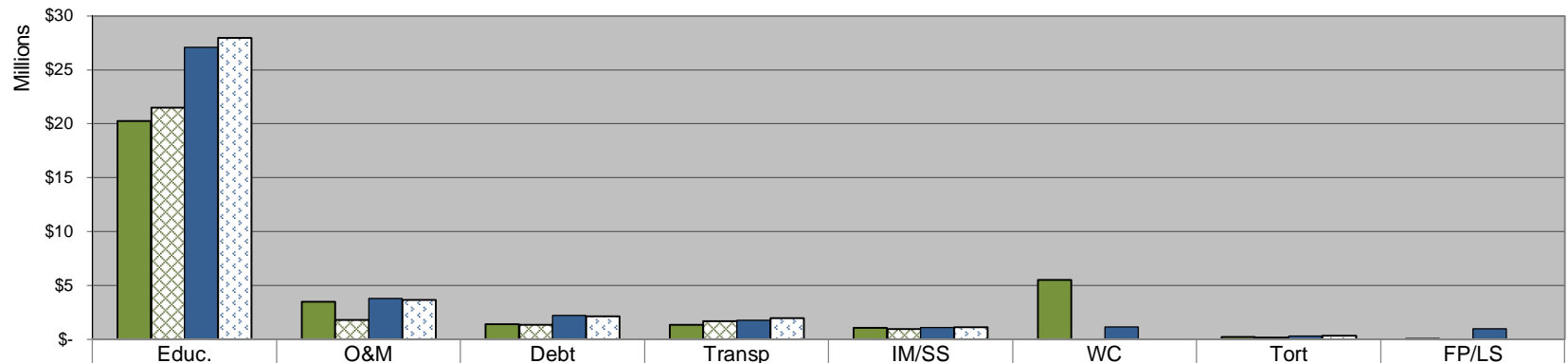
TRANSACTIONS MONTH ENDING DATE: **5/31/2016**

BOARD MEETING DATE: **6/20/2016**

<b>Funds</b>	(1) Beginning Fund Balance 7/1/2015 (Audited)	(2) 2015-16 Final Budgeted Receipts	(3) 2015-16 Final Budgeted Expenditures	(4) Budgeted Difference (2 - 3)	(5) Bdgd. Bal. on June 30, 2016 (4 + 1)	(6) Receipts \$ Yr-To-Date *	(7) Receipts % FYTD (6 / 2)	(8) Expend. \$ Yr-To-Date *	(9) Expend. % FYTD (8 / 3)	(10) Ending Fund Balance on 5/31/2016
<b>Educational</b>	\$10,783,911	\$35,235,934	\$36,908,320	(\$1,672,386)	\$9,111,525	\$21,518,745	61.1%	\$27,991,050	75.8%	\$4,311,606
<b>Operations and Maintenance</b>	\$942,779	\$4,141,005	\$4,079,499	\$61,506	\$1,004,285	\$1,805,677	43.6%	\$3,690,557	90.5%	(\$942,101)
<b>Debt Service</b>	\$763,670	\$2,745,634	\$2,815,525	(\$69,891)	\$693,779	\$1,390,008	50.6%	\$2,172,800	77.2%	(\$19,122)
<b>Transportation</b>	(\$410,893)	\$2,518,114	\$2,282,650	\$235,464	(\$175,429)	\$1,685,763	66.9%	\$1,962,993	86.0%	(\$688,123)
<b>Municipal Retirement and Social Security</b>	\$803,407	\$1,592,361	\$1,443,680	\$148,681	\$952,088	\$949,460	59.6%	\$1,173,286	81.3%	\$579,582
<b>Working Cash</b>	\$11,531,227	\$27,000	\$767,000	(\$740,000)	\$10,791,227	\$30,391	112.6%	\$0	0.0%	\$11,561,618
<b>Tort Immunity</b>	\$420,214	\$350,450	\$481,905	(\$131,455)	\$288,759	\$177,395	50.6%	\$347,207	72.0%	\$250,402
<b>Fire Prevention and Safety</b>	\$1,030,678	\$800	\$10,000	(\$9,200)	\$1,021,478	\$1,991	248.9%	\$0	0.0%	\$1,032,669
<b>TOTAL</b>	<b><u>\$25,864,993</u></b>	<b><u>\$46,611,298</u></b>	<b><u>\$48,788,579</u></b>	<b><u>(\$2,177,281)</u></b>		<b><u>\$27,559,429</u></b>	-	<b><u>\$37,337,893</u></b>	-	<b><u>\$16,086,530</u></b>

\* Per General Ledger. Reflects June taxes.

**Year-To-Date Receipts and Expenditures Comparison - FY15 and FY16**



**SCHOOL DISTRICT #45, DU PAGE COUNTY  
STATEMENT OF RECEIPTS AND EXPENDITURES  
AS OF MAY 31, 2016**

AGENDA ITEM 5A-1

	Educational			Operations and Maintenance			Debt Service		
	Fund 10			Fund 20			Fund 30		
	Budget	FYTD Actual	%	Budget	FYTD Actual	%	Budget	FYTD Actual	%
<b>RECEIPTS</b>									
Levy	\$26,382,167	\$13,335,526	50.5%	\$3,119,688	\$1,518,860	48.7%	\$2,745,109	\$1,387,576	50.5%
Local Other	\$526,500	\$468,217	88.9%	\$280,792	\$283,762	101.1%	\$525	\$2,432	463.2%
General State Aid (GSA)	\$3,507,550	\$3,188,686	90.9%	\$0	\$0		\$0	\$0	
State	\$2,231,992	\$2,037,314	91.3%	\$0	\$0		\$0	\$0	
Federal	\$2,560,725	\$2,488,881	97.2%	\$0	\$0		\$0	\$0	
<b>SUBTOTAL RECEIPTS</b>	<b>\$35,208,934</b>	<b>\$21,518,624</b>	<b>61.1%</b>	<b>\$3,400,480</b>	<b>\$1,802,622</b>	<b>53.0%</b>	<b>\$2,745,634</b>	<b>\$1,390,008</b>	<b>50.6%</b>
On-Behalf Payments	\$12,000,000	\$0	0.0%	\$0	\$0		\$0	\$0	
<b>TOTAL RECEIPTS</b>	<b>\$47,208,934</b>	<b>\$21,518,624</b>	<b>45.6%</b>	<b>\$3,400,480</b>	<b>\$1,802,622</b>	<b>53.0%</b>	<b>\$2,745,634</b>	<b>\$1,390,008</b>	<b>50.6%</b>
<b>EXPENDITURES</b>									
Salaries	\$27,699,548	\$20,924,926	75.5%	\$1,672,698	\$1,526,522	91.3%	\$0	\$0	
Employee Benefits	\$2,964,949	\$2,459,824	83.0%	\$207,590	\$155,382	74.9%	\$0	\$0	
Purchased Services	\$2,474,642	\$1,891,983	76.5%	\$973,390	\$839,736	86.3%	\$0	\$0	
Supplies and Materials	\$1,088,328	\$817,913	75.2%	\$274,714	\$314,307	114.4%	\$0	\$0	
Capital Outlay	\$61,391	\$17,117	27.9%	\$950,307	\$839,739	88.4%	\$0	\$0	
Other Objects	\$2,111,335	\$1,840,077	87.2%	\$800	\$295	36.9%	\$2,815,000	\$2,172,800	77.2%
Non-Capitalized Equipment	\$158,127	\$39,210	24.8%	\$0	\$14,576		\$0	\$0	
Termination Benefits	\$350,000	\$0	0.0%	\$0	\$0		\$0	\$0	
<b>SUBTOTAL EXPENDITURES</b>	<b>\$36,908,320</b>	<b>\$27,991,050</b>	<b>75.8%</b>	<b>\$4,079,499</b>	<b>\$3,690,557</b>	<b>90.5%</b>	<b>\$2,815,000</b>	<b>\$2,172,800</b>	<b>77.2%</b>
On-Behalf Payments	\$12,000,000	\$0	0.0%	\$0	\$0		\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$48,908,320</b>	<b>\$27,991,050</b>	<b>57.2%</b>	<b>\$4,079,499</b>	<b>\$3,690,557</b>	<b>90.5%</b>	<b>\$2,815,000</b>	<b>\$2,172,800</b>	<b>77.2%</b>
<b>Direct Rec/Exp Excess/(Deficit)</b>	<b>(\$1,699,386)</b>	<b>(\$6,472,425)</b>		<b>(\$679,019)</b>	<b>(\$1,887,935)</b>		<b>(\$69,366)</b>	<b>(\$782,792)</b>	
<i>Other Sources</i>	\$27,000	\$120		\$740,525	\$3,055		\$0	\$0	
<i>Other Uses</i>	\$0	\$0		\$0	\$0		\$525	\$0	
<b>Excess/(Deficit) After Other Sources &amp; Uses</b>	<b>(\$1,672,386)</b>	<b>(\$6,472,305)</b>		<b>\$61,506</b>	<b>(\$1,884,880)</b>		<b>(\$69,891)</b>	<b>(\$782,792)</b>	

**SCHOOL DISTRICT #45, DU PAGE COUNTY  
STATEMENT OF RECEIPTS AND EXPENDITURES  
AS OF MAY 31, 2016**

AGENDA ITEM 5A-1

	Transportation			Municipal Retirement and Social Security			Working Cash		
	Fund 40			Fund 50			Fund 70		
	Budget	FYTD Actual	%	Budget	FYTD Actual	%	Budget	FYTD Actual	%
<b>RECEIPTS</b>									
Levy	\$1,559,394	\$759,364	48.7%	\$1,460,583	\$825,072	56.5%	\$0	\$0	
Local Other	\$13,200	\$42,093	318.9%	\$131,778	\$124,388	94.4%	\$27,000	\$30,391	112.6%
General State Aid (GSA)	\$0	\$0		\$0	\$0		\$0	\$0	
State	\$945,520	\$884,306	94%	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0		\$0	\$0	
<b>SUBTOTAL RECEIPTS</b>	<b>\$2,518,114</b>	<b>\$1,685,763</b>	<b>66.9%</b>	<b>\$1,592,361</b>	<b>\$949,460</b>	<b>59.6%</b>	<b>\$27,000</b>	<b>\$30,391</b>	<b>112.6%</b>
On-Behalf Payments	\$0	\$0		\$0	\$0		\$0	\$0	
<b>TOTAL RECEIPTS</b>	<b>\$2,518,114</b>	<b>\$1,685,763</b>	<b>66.9%</b>	<b>\$1,592,361</b>	<b>\$949,460</b>	<b>59.6%</b>	<b>\$27,000</b>	<b>\$30,391</b>	<b>112.6%</b>
<b>EXPENDITURES</b>									
Salaries	\$50,000	\$22,821	45.6%	\$0	\$0		\$0	\$0	
Employee Benefits	\$4,000	\$1,102	27.5%	\$1,443,680	\$1,173,286	81.3%	\$0	\$0	
Purchased Services	\$2,118,650	\$1,847,862	87.2%	\$0	\$0		\$0	\$0	
Supplies and Materials	\$30,000	\$15,596	52.0%	\$0	\$0		\$0	\$0	
Capital Outlay	\$80,000	\$75,612	94.5%	\$0	\$0		\$0	\$0	
Other Objects	\$0	\$0		\$0	\$0		\$0	\$0	
Non-Capitalized Equipment	\$0	\$0		\$0	\$0		\$0	\$0	
Termination Benefits	\$0	\$0		\$0	\$0		\$0	\$0	
<b>SUBTOTAL EXPENDITURES</b>	<b>\$2,282,650</b>	<b>\$1,962,993</b>	<b>86.0%</b>	<b>\$1,443,680</b>	<b>\$1,173,286</b>	<b>81.3%</b>	<b>\$0</b>	<b>\$0</b>	
On-Behalf Payments	\$0	\$0		\$0	\$0		\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$2,282,650</b>	<b>\$1,962,993</b>	<b>86.0%</b>	<b>\$1,443,680</b>	<b>\$1,173,286</b>	<b>81.3%</b>	<b>\$0</b>	<b>\$0</b>	
<b>Direct Rec/Exp Excess/(Deficit)</b>	<b>\$235,464</b>	<b>(\$277,230)</b>		<b>\$148,681</b>	<b>(\$223,825)</b>		<b>\$27,000</b>	<b>\$30,391</b>	
<i>Other Sources</i>	\$0	\$0		\$0	\$0		\$0	\$0	
<i>Other Uses</i>	\$0	\$0		\$0	\$0		\$767,000	\$0	
<b>Excess/(Deficit) After Other Sources &amp; Uses</b>	<b>\$235,464</b>	<b>(\$277,230)</b>		<b>\$148,681</b>	<b>(\$223,825)</b>		<b>(\$740,000)</b>	<b>\$30,391</b>	

**SCHOOL DISTRICT #45, DU PAGE COUNTY  
STATEMENT OF RECEIPTS AND EXPENDITURES  
AS OF MAY 31, 2016**

AGENDA ITEM 5A-1

	Tort Immunity			Fire Prevention and Safety			Total All Funds		
	Fund 80			Fund 90					
	Budget	FYTD Actual	%	Budget	FYTD Actual	%	Budget	FYTD Actual	%
<b>RECEIPTS</b>									
Levy	\$350,325	\$177,083	50.5%	\$0	\$0		\$35,617,266	\$18,003,481	50.5%
Local Other	\$125	\$312	249.2%	\$800	\$1,991	248.9%	\$980,720	\$953,586	97.2%
General State Aid (GSA)	\$0	\$0		\$0	\$0		\$3,507,550	\$3,188,686	90.9%
State	\$0	\$0		\$0	\$0		\$3,177,512	\$2,921,620	91.9%
Federal	\$0	\$0		\$0	\$0		\$2,560,725	\$2,488,881	97.2%
<b>SUBTOTAL RECEIPTS</b>	<b>\$350,450</b>	<b>\$177,395</b>	<b>50.6%</b>	<b>\$800</b>	<b>\$1,991</b>	<b>248.9%</b>	<b>\$45,843,773</b>	<b>\$27,556,254</b>	<b>60.1%</b>
On-Behalf Payments	\$0	\$0		\$0	\$0		\$12,000,000	\$0	0.0%
<b>TOTAL RECEIPTS</b>	<b>\$350,450</b>	<b>\$177,395</b>	<b>50.6%</b>	<b>\$800</b>	<b>\$1,991</b>	<b>248.9%</b>	<b>\$57,843,773</b>	<b>\$27,556,254</b>	<b>47.6%</b>
<b>EXPENDITURES</b>									
Salaries	\$0	\$0		\$0	\$0		\$29,422,245	\$22,474,269	76.4%
Employee Benefits	\$0	\$0		\$0	\$0		\$4,620,219	\$3,789,593	82.0%
Purchased Services	\$481,905	\$347,207	72.0%	\$10,000	\$0	0.0%	\$6,058,587	\$4,926,788	81.3%
Supplies and Materials	\$0	\$0		\$0	\$0		\$1,393,042	\$1,147,816	82.4%
Capital Outlay	\$0	\$0		\$0	\$0		\$1,091,698	\$932,468	85.4%
Other Objects	\$0	\$0		\$0	\$0		\$4,927,135	\$4,013,172	81.5%
Non-Capitalized Equipment	\$0	\$0		\$0	\$0		\$158,127	\$53,786	34.0%
Termination Benefits	\$0	\$0		\$0	\$0		\$350,000	\$0	0.0%
<b>SUBTOTAL EXPENDITURES</b>	<b>\$481,905</b>	<b>\$347,207</b>	<b>72.0%</b>	<b>\$10,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$48,021,053</b>	<b>\$37,337,893</b>	<b>77.8%</b>
On-Behalf Payments	\$0	\$0		\$0	\$0		\$12,000,000	\$0	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$481,905</b>	<b>\$347,207</b>	<b>72.0%</b>	<b>\$10,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$60,021,053</b>	<b>\$37,337,893</b>	<b>62.2%</b>
<b>Direct Rec/Exp Excess/(Deficit)</b>	<b>(\$131,455)</b>	<b>(\$169,813)</b>		<b>(\$9,200)</b>	<b>\$1,991</b>		<b>(\$2,177,280)</b>	<b>(\$9,781,638)</b>	
<i>Other Sources</i>	\$0	\$0		\$0	\$0		\$767,525	\$3,175	
<i>Other Uses</i>	\$0	\$0		\$0	\$0		\$767,525	\$0	
<b>Excess/(Deficit) After Other Sources &amp; Uses</b>	<b>(\$131,455)</b>	<b>(\$169,813)</b>		<b>(\$9,200)</b>	<b>\$1,991</b>		<b>(\$2,177,280)</b>	<b>(\$9,778,463)</b>	