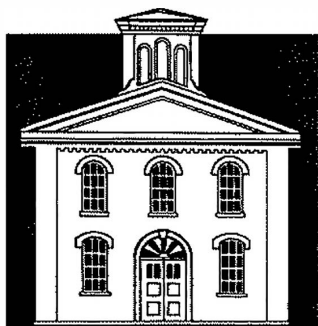




River Forest Public Schools District 90

Treasurer's Report

as of December 31, 2023

**For The Board Date of
January 22, 2024**

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River Forest Public Schools District 90
Balance Sheet
As of December 31, 2023

Assets:

Imprest Fund	4,000.00
Cash in Bank	37,223,984.59
Investments	<u>581,000.00</u>
 Total assets	 37,808,984.59

Liabilities:

Short-term payroll liabilities	<u>0.00</u>
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Fund balance	<u><u>37,808,984.59</u></u>
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River Forest Public School District #90

Fund Balances

Fiscal Year: 2023-2024

Month: December

Year: 2023

Fund Type: All Fund

☐ Include Cash Balance

☐ FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
10	Education	\$28,795,453.73	\$11,848,255.23	(\$10,409,870.99)	\$0.00	\$30,233,837.97
20	Operations & Maintenance	\$1,308,286.26	\$1,079,512.59	(\$1,122,757.79)	(\$540,712.13)	\$724,328.93
30	Debt Service	\$1,931,028.64	\$805,969.25	(\$1,578,153.25)	\$0.00	\$1,158,844.64
40	Transportation	\$764,251.28	\$685,643.82	(\$472,744.82)	\$0.00	\$977,150.28
50	IMRF/Social Security	\$69,772.16	\$319,141.74	(\$275,398.45)	\$0.00	\$113,515.45
51	Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60	Capital Projects	\$0.00	\$0.00	(\$728,212.13)	\$540,712.13	(\$187,500.00)
70	Working Cash	\$117,430.95	\$4,592,174.02	\$0.00	\$0.00	\$4,709,604.97
80	Tort	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
90	Life Safety	\$354,667.04	\$131,393.31	(\$406,858.00)	\$0.00	\$79,202.35
Grand Total:		\$33,340,890.06	\$19,462,089.96	(\$14,993,995.43)	\$0.00	\$37,808,984.59

End of Report

River Forest Public School District #90

Account Level Balance Sheet As of 12/31/2023

Fiscal Year: 2023-2024

Year To Date

10 Education

ASSET

		YTD
10.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	\$4,460,570.15
10.1.0110.000.0000.000.9801.0000	RB Cash AP PR	(\$52,378,116.74)
10.1.0110.000.0000.000.9807.0000	Cash-AP-PR	(\$48,178,861.70)
10.1.0110.000.0000.000.9808.0000	Cash Depository	\$1,320,955.33
10.1.0111.000.0000.000.0000.0000	Cash In Bank (Imprest Fund)	\$4,000.00
10.1.0121.000.0000.000.0000.0000	Pooled Cash and Investments	\$124,424,290.93
10.1.0122.000.0000.000.0000.0000	Art Investment	\$581,000.00
ASSET		\$30,233,837.97

FUND BALANCE

		YTD
10.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$28,795,453.73)
FUND BALANCE		(\$28,795,453.73)
Total Liability & Fund Balance		(\$28,795,453.73)
Total (Income)/Loss		(\$1,438,384.24)
Total Liability and Equity		(\$30,233,837.97)

River Forest Public School District #90

Account Level Balance Sheet As of 12/31/2023

Fiscal Year: 2023-2024

		<u>Year To Date</u>
20	Operations & Maintenance	
ASSET		
		YTD
20.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	(\$1,453,758.49)
20.1.0110.000.0000.000.9801.0000	RB Cash AP PR	(\$4,185,074.62)
20.1.0110.000.0000.000.9807.0000	Cash-AP-PR	(\$4,227,764.26)
20.1.0110.000.0000.000.9808.0000	Cash Depository	\$172,809.99
20.1.0121.000.0000.000.0000.0000	Pooled Cash and Investments	\$10,418,116.31
ASSET		\$724,328.93
FUND BALANCE		
		YTD
20.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$1,308,286.26)
FUND BALANCE		(\$1,308,286.26)
Total Liability & Fund Balance		(\$1,308,286.26)
Total (Income)/Loss		\$583,957.33
Total Liability and Equity		(\$724,328.93)

River Forest Public School District #90

Account Level Balance Sheet As of 12/31/2023

Fiscal Year: 2023-2024

Year To Date

30		Debt Service	
ASSET			
			YTD
30.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass		\$398,194.98
30.1.0110.000.0000.000.9801.0000	RB Cash AP PR		(\$281,800.64)
30.1.0110.000.0000.000.9807.0000	Cash-AP-PR		(\$297,399.09)
30.1.0121.000.0000.000.0000.0000	Pooled Cash and Investments		\$1,339,849.39
	ASSET		\$1,158,844.64
FUND BALANCE			
			YTD
30.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets		(\$1,931,028.64)
	FUND BALANCE		(\$1,931,028.64)
		Total Liability & Fund Balance	(\$1,931,028.64)
		Total (Income)/Loss	\$772,184.00
		Total Liability and Equity	(\$1,158,844.64)

River Forest Public School District #90

Account Level Balance Sheet As of 12/31/2023

Fiscal Year: 2023-2024

		<u>Year To Date</u>
40	Transportation	
ASSET		
		YTD
40.1.0110.000.0000.000.9801.0000	RB Cash AP PR	(\$2,780,026.72)
40.1.0110.000.0000.000.9807.0000	Cash-AP-PR	(\$1,429,735.06)
40.1.0121.000.0000.000.0000.0000	Pooled Cash and Investments	\$5,186,912.06
	ASSET	\$977,150.28
FUND BALANCE		
		YTD
40.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$764,251.28)
	FUND BALANCE	(\$764,251.28)
Total Liability & Fund Balance		(\$764,251.28)
Total (Income)/Loss		(\$212,899.00)
Total Liability and Equity		(\$977,150.28)

River Forest Public School District #90

Account Level Balance Sheet As of 12/31/2023

Fiscal Year: 2023-2024

Year To Date

50

IMRF/Social Security

ASSET

		YTD
50.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	\$534.87
50.1.0110.000.0000.000.9801.0000	RB Cash AP PR	(\$1,470,172.59)
50.1.0110.000.0000.000.9807.0000	Cash-AP-PR	(\$1,399,568.73)
50.1.0121.000.0000.000.0000.0000	Pooled Cash and Investments	\$2,982,721.90
ASSET		\$113,515.45

FUND BALANCE

		YTD
50.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$69,772.16)
FUND BALANCE		(\$69,772.16)
Total Liability & Fund Balance		(\$69,772.16)
Total (Income)/Loss		(\$43,743.29)
Total Liability and Equity		(\$113,515.45)

River Forest Public School District #90

Account Level Balance Sheet As of 12/31/2023

Fiscal Year: 2023-2024

Year To Date

60

Capital Projects

ASSET

		YTD
60.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	\$5,873,758.49
60.1.0110.000.0000.000.9801.0000	RB Cash AP PR	(\$1,186,936.97)
60.1.0110.000.0000.000.9807.0000	Cash-AP-PR	(\$4,874,321.52)
ASSET		(\$187,500.00)
Total Liability & Fund Balance		\$0.00
Total (Income)/Loss		\$187,500.00
Total Liability and Equity		\$187,500.00

River Forest Public School District #90

Account Level Balance Sheet As of 12/31/2023

Fiscal Year: 2023-2024

		<u>Year To Date</u>
70	Working Cash	
ASSET		
		YTD
70.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	(\$4,881,316.80)
70.1.0110.000.0000.000.9801.0000	RB Cash AP PR	\$90,000.00
70.1.0121.000.0000.000.0000.0000	Pooled Cash and Investments	\$9,500,921.77
	ASSET	\$4,709,604.97
FUND BALANCE		
		YTD
70.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$117,430.95)
	FUND BALANCE	(\$117,430.95)
	Total Liability & Fund Balance	(\$117,430.95)
	Total (Income)/Loss	(\$4,592,174.02)
	Total Liability and Equity	(\$4,709,604.97)

River Forest Public School District #90

Account Level Balance Sheet As of 12/31/2023

Fiscal Year: 2023-2024

		<u>Year To Date</u>
90	Life Safety	
ASSET		
		YTD
90.1.0110.000.0000.000.9801.0000	RB Cash AP PR	(\$1,917,404.74)
90.1.0110.000.0000.000.9807.0000	CashAP-PR	(\$798,411.00)
90.1.0121.000.0000.000.0000.0000	Pooled Cash and Investments	\$2,795,018.09
ASSET		\$79,202.35
FUND BALANCE		
		YTD
90.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$354,667.04)
FUND BALANCE		(\$354,667.04)
Total Liability & Fund Balance		(\$354,667.04)
Total (Income)/Loss		\$275,464.69
Total Liability and Equity		(\$79,202.35)

River Forest Public School District #90

Account Level Balance Sheet As of 12/31/2023

Fiscal Year: 2023-2024

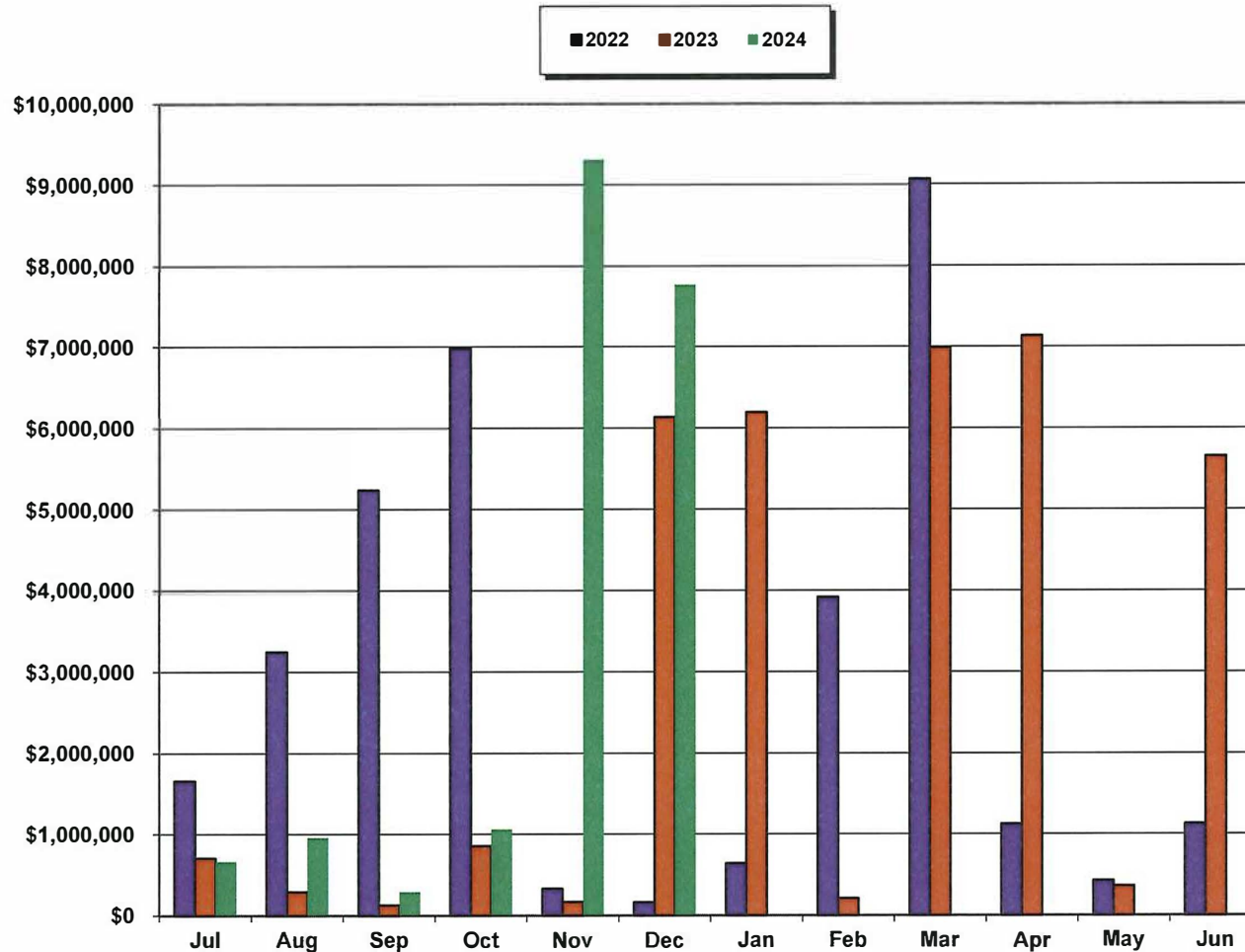
		<u>Year To Date</u>
All Fund		
ASSET		
	YTD	
10.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	\$4,460,570.15
10.1.0110.000.0000.000.9801.0000	RB Cash AP PR	(\$52,378,116.74)
10.1.0110.000.0000.000.9807.0000	Cash-AP-PR	(\$48,178,861.70)
10.1.0110.000.0000.000.9808.0000	Cash Depository	\$1,320,955.33
10.1.0111.000.0000.000.0000.0000	Cash In Bank (Imprest Fund)	\$4,000.00
10.1.0121.000.0000.000.0000.0000	Pooled Cash and Investments	\$124,424,290.93
10.1.0122.000.0000.000.0000.0000	Art Investment	\$581,000.00
20.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	(\$1,453,758.49)
20.1.0110.000.0000.000.9801.0000	RB Cash AP PR	(\$4,185,074.62)
20.1.0110.000.0000.000.9807.0000	Cash-AP-PR	(\$4,227,764.26)
20.1.0110.000.0000.000.9808.0000	Cash Depository	\$172,809.99
20.1.0121.000.0000.000.0000.0000	Pooled Cash and Investments	\$10,418,116.31
30.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	\$398,194.98
30.1.0110.000.0000.000.9801.0000	RB Cash AP PR	(\$281,800.64)
30.1.0110.000.0000.000.9807.0000	Cash-AP-PR	(\$297,399.09)
30.1.0121.000.0000.000.0000.0000	Pooled Cash and Investments	\$1,339,849.39
40.1.0110.000.0000.000.9801.0000	RB Cash AP PR	(\$2,780,026.72)
40.1.0110.000.0000.000.9807.0000	Cash-AP-PR	(\$1,429,735.06)
40.1.0121.000.0000.000.0000.0000	Pooled Cash and Investments	\$5,186,912.06
50.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	\$534.87
50.1.0110.000.0000.000.9801.0000	RB Cash AP PR	(\$1,470,172.59)
50.1.0110.000.0000.000.9807.0000	Cash-AP-PR	(\$1,399,568.73)
50.1.0121.000.0000.000.0000.0000	Pooled Cash and Investments	\$2,982,721.90
60.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	\$5,873,758.49
60.1.0110.000.0000.000.9801.0000	RB Cash AP PR	(\$1,186,936.97)
60.1.0110.000.0000.000.9807.0000	Cash-AP-PR	(\$4,874,321.52)
70.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	(\$4,881,316.80)
70.1.0110.000.0000.000.9801.0000	RB Cash AP PR	\$90,000.00
70.1.0121.000.0000.000.0000.0000	Pooled Cash and Investments	\$9,500,921.77
90.1.0110.000.0000.000.9801.0000	RB Cash AP PR	(\$1,917,404.74)
90.1.0110.000.0000.000.9807.0000	Cash-AP-PR	(\$798,411.00)
90.1.0121.000.0000.000.0000.0000	Pooled Cash and Investments	\$2,795,018.09
ASSET		\$37,808,984.59
FUND BALANCE		
	YTD	
10.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$28,795,453.73)
20.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$1,308,286.26)
30.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$1,931,028.64)
40.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$764,251.28)
50.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$69,772.16)
70.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$117,430.95)
90.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$354,667.04)
FUND BALANCE		(\$33,340,890.06)
Total Liability & Fund Balance		(\$33,340,890.06)
Total (Income)/Loss		(\$4,468,094.53)
Total Liability and Equity		(\$37,808,984.59)

River Forest Public Schools District 90
Comparison of Revenue by Year (Includes Other Financing Sources)
Fiscal Year 2022 to Present

	1	2	3	4
	Fiscal	Fiscal	Fiscal	Favorable/
	Year	Year	Year	(Unfavorable) Change
	<u>2021</u>	<u>2023</u>	<u>2024</u>	<u>(Col 3 - Col 2)</u>
Jul	\$1,655,563.89	\$703,632.40	\$659,914.85	(\$43,717.55)
Aug	\$3,243,224.85	\$290,841.87	\$951,594.77	\$660,752.90
Sep	\$5,235,325.65	\$127,771.90	\$285,488.39	\$157,716.49
Oct	\$6,981,142.42	\$852,497.15	\$1,055,111.89	\$202,614.74
Nov	\$328,981.97	\$166,433.73	\$9,299,414.04	\$9,132,980.31
Dec	\$162,065.59	\$6,134,668.93	\$7,751,278.15	\$1,616,609.22
Jan	\$637,602.95	\$6,193,208.78		
Feb	\$3,915,598.41	\$209,567.68		
Mar	\$9,060,794.79	\$6,990,374.33		
Apr	\$1,125,535.16	\$7,133,733.80		
May	\$424,546.15	\$361,493.72		
Jun	\$1,128,864.27	\$5,647,946.96		
Total	<u>\$33,899,246.10</u>	<u>\$34,812,171.25</u>	<u>\$20,002,802.09</u>	<u>\$11,726,956.11</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 2022 to Present

	1	2	3	4
	Fiscal	Fiscal	Fiscal	Favorable/
	Year	Year	Year	(Unfavorable) Change
<u>Month</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>(Col 2 - Col 3)</u>
Jul	\$3,091,497.76	\$1,927,188.20	\$1,882,510.43	\$44,677.77
Aug	\$5,298,427.52	\$1,897,712.32	\$2,472,454.54	(\$574,742.22)
Sep	\$2,426,216.16	\$2,054,658.49	\$2,188,572.21	(\$133,913.72)
Oct	\$2,799,781.60	\$2,252,238.60	\$2,460,988.53	(\$208,749.93)
Nov	\$2,198,697.57	\$2,508,488.28	\$2,630,637.37	(\$122,149.09)
Dec	\$3,578,556.01	\$3,730,976.82	\$3,899,544.48	(\$168,567.66)
Jan	\$2,478,146.99	\$2,129,546.23		
Feb	\$2,283,821.60	\$2,384,930.56		
Mar	\$2,164,487.15	\$2,261,609.87		
Apr	\$2,161,077.44	\$2,276,689.50		
May	\$2,494,797.27	\$2,749,618.58		
Jun	\$4,802,879.58	\$9,816,195.35		
Total	<u><u>\$35,778,386.65</u></u>	<u><u>\$35,989,852.80</u></u>	<u><u>\$15,534,707.56</u></u>	<u><u>(\$1,163,444.85)</u></u>

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

