

River Forest Public Schools District 90

Treasurer's Report

as of October 31, 2018

**For The Board Date of
November 19, 2018**

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River Forest Public Schools District 90
Balance Sheet
As of October 31, 2018

Assets:

| | |
|------------------|-------------------|
| Imprest Fund | 4,000.00 |
| Cash in Bank | 40,933,762.28 |
| Investments | <u>581,000.00</u> |
| Total assets | 41,518,762.28 |

Liabilities:

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

| | |
|---------------------|-----------------------------|
| Fund balance | <u><u>41,518,762.28</u></u> |
|---------------------|-----------------------------|

10/31/18

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 | 9,008,609.41 | 33,831,583.17 | 5,364,764.99 | 28,466,818.18 |
| BUILDING | 1,047,460.49 | 2,459,086.14 | 3,506,546.63 | 2,265,224.42 | 1,241,322.21 |
| DEBT SERVICE | 1,547,707.87 | 655,230.41 | 2,202,938.28 | 36,893.26 | 2,166,045.02 |
| TRANS. | 932,424.27 | 148,580.16 | 1,081,004.43 | 179,911.08 | 901,093.35 |
| IMRF/FICA | 154,571.38 | 279,207.12 | 433,778.50 | 157,690.32 | 276,088.18 |
| CAPITAL PROJ | .00 | 1,556,618.25 | 1,556,618.25 | 1,556,618.25 | .00 |
| WORKING CASH | 9,920,545.76 | 46,849.58 | 9,967,395.34 | 1,500,000.00 | 8,467,395.34 |
| TORT | .00 | .00 | .00 | .00 | .00 |
| LIFE SAFETY | .00 | .00 | .00 | .00 | .00 |
| DIST TOTAL | 38,425,683.53 | 14,154,181.07 | 52,579,864.60 | 11,061,102.32 | 41,518,762.28 |

SCHOOL DISTRICT 90

STATEMENT OF POSITION
FUND-EDUCATION

DATE 10/31/2018

RUN DATE 11/01/2018

| | | 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 | 27,881,818.18 |
| RESTRICTED TORT IN | | 1010 9000 | .00 |
| ART INVESTMENT | | 1020 0 | 581,000.00 |
| TOTAL-ASSETS | | | 28,466,818.18 |
| 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 | | | 28,466,818.18 |
| TOTAL LIAB & FUND BAL | | | 28,466,818.18 |
| 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 | 372,422.25 | 9,008,609.41 | |
| | | 33,831,583.17 | |
| LESS EXPENDITURES TO DATE | 1,850,710.30 | 5,364,764.99 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | 28,466,818.18 |

| | | ACCOUNT # | AMOUNT |
|--|--------------|--------------|--------------|
| A S S E T S | | | |
| CASH IN BANKS | | 1010 3000 | 1,241,322.21 |
| | TOTAL-ASSETS | | 1,241,322.21 |
| 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 | | | 1,241,322.21 |
| TOTAL LIAB & FUND BAL | | | 1,241,322.21 |
| 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 | 1,528,782.97 | 2,459,086.14 | |
| | | 3,506,546.63 | |
| LESS EXPENDITURES TO DATE | 220,021.14 | 2,265,224.42 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | 1,241,322.21 |

SCHOOL DISTRICT 90

STATEMENT OF POSITION
FUND-DEBT SERVICE

DATE 10/31/2018

RUN DATE 11/01/2018

| | | ACCOUNT # | AMOUNT |
|---|--------------|--------------|--------------|
| A S S E T S | | | |
| CASH IN BANKS | | 1010 3000 | 2,166,045.02 |
| | TOTAL-ASSETS | | 2,166,045.02 |
| 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 | | | 2,166,045.02 |
| TOTAL LIAB & FUND BAL | | | 2,166,045.02 |
| 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 | 11,484.26 | 655,230.41 | |
| | | 2,202,938.28 | |
| LESS EXPENDITURES TO DATE | 9,191.37 | 36,893.26 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | 2,166,045.02 |

SCHOOL DISTRICT 90

STATEMENT OF POSITION
FUND-TRANS.

DATE 10/31/2018

RUN DATE 11/01/2018

| | | ACCOUNT # | AMOUNT |
|---|--------------|--------------|------------|
| A S S E T S | | | |
| CASH IN BANKS | | 1010 3000 | 901,093.35 |
| | TOTAL-ASSETS | | 901,093.35 |
| 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 | | | 901,093.35 |
| TOTAL LIAB & FUND BAL | | | 901,093.35 |
| 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 | 953.83 | 148,580.16 | |
| | | 1,081,004.43 | |
| LESS EXPENDITURES TO DATE | 51,502.65 | 179,911.08 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | 901,093.35 |

SCHOOL DISTRICT 90

STATEMENT OF POSITION
FUND-IMRF/FICA

DATE 10/31/2018

RUN DATE 11/01/2018

| | | ACCOUNT # | AMOUNT |
|---|--------------|------------|------------|
| A S S E T S | | | |
| CASH IN BANKS | | 1010 3000 | 276,088.18 |
| | TOTAL-ASSETS | | 276,088.18 |
| 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 | | | 276,088.18 |
| TOTAL LIAB & FUND BAL | | | 276,088.18 |
| 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 | 4,664.02 | 279,207.12 | |
| | | 433,778.50 | |
| LESS EXPENDITURES TO DATE | 53,151.06 | 157,690.32 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | 276,088.18 |

SCHOOL DISTRICT 90

STATEMENT OF POSITION
FUND-CAPITAL PROJ

DATE 10/31/2018

RUN DATE 11/01/2018

| | | 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 | 57,735.70 | 1,556,618.25 | |
| | | 1,556,618.25 | |
| LESS EXPENDITURES TO DATE | 57,735.70 | 1,556,618.25 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | .00 |

SCHOOL DISTRICT 90

STATEMENT OF POSITION
FUND-WORKING CASH

DATE 10/31/2018

RUN DATE 11/01/2018

| | | ACCOUNT # | AMOUNT |
|---|--------------|--------------|--------------|
| A S S E T S | | | |
| CASH IN BANKS | | 1010 3000 | 8,467,395.34 |
| INVESTMENT | | 1020 0 | .00 |
| LOAN TO OTHER FUND | | 1500 0 | .00 |
| TOTAL-ASSETS | | | 8,467,395.34 |
| 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 | | | 8,467,395.34 |
| TOTAL LIAB & FUND BAL | | | 8,467,395.34 |
| 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 | 772.17 | 46,849.58 | |
| | | 9,967,395.34 | |
| LESS EXPENDITURES TO DATE | 1,500,000.00 | 1,500,000.00 | |
| *NOTE- FUND IS IN BALANCE | FUND BALANCE | | 8,467,395.34 |

SCHOOL DISTRICT 90

STATEMENT OF POSITION
FUND-LIFE SAFETY

DATE 10/31/2018

RUN DATE 11/01/2018

| | 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 | | .00 |
| FUND BALANCE | | |

| | 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 | 40,933,762.28 |
| RESTRICTED TORT IN | 1010 9000 | .00 |
| INVESTMENT | 1020 0 | 581,000.00 |
| LOAN TO OTHER FUND | 1500 0 | .00 |
| TOTAL-ASSETS | | 41,518,762.28 |
| 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 | | 41,518,762.28 |
| TOTAL LIAB & FUND BAL | | 41,518,762.28 |
| 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 | 1,976,815.20 | 14,154,181.07 |
| | | 52,579,864.60 |
| LESS EXPENDITURES TO DATE | 3,742,312.22 | 11,061,102.32 |
| *NOTE- ALL FUNDS IN BALANCE FUND BALANCE | | 41,518,762.28 |

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

DATE 10/31/18

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 | 136,354 | 8,218,822 | 9,986,177 | 0.45 |
| 10 12 | P P REPLACEMENT TAX | 130,000 | 141,615 | 155,000 | 22,546 | 49,979 | 105,020 | 0.32 |
| 10 13 | TUITION FR PUPILS/PRNT | 100,000 | 71,874 | 80,000 | 0 | 19 | 79,980 | 0.00 |
| 10 15 | INTEREST ON INVESTMENTS | 130,000 | 278,956 | 175,000 | 3,351 | 5,642 | 169,357 | 0.03 |
| 10 16 | LUNCH PROGRAM FEES | 237,000 | 248,833 | 242,000 | 59 | 56,889 | 185,110 | 0.23 |
| 10 17 | TOWEL FEES | 63,000 | 79,085 | 72,500 | 4,926- | 28,285 | 44,214 | 0.39 |
| 10 18 | TEXTBOOK RENTAL FEES | 110,000 | 144,030 | 145,000 | 1,142- | 27,133 | 117,866 | 0.18 |
| 10 19 | CONTRIBUTION/DONATIONS | 44,000 | 64,338 | 56,000 | 194 | 18,266 | 37,733 | 0.32 |
| 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 | 292,612 | 779,387 | 0.27 |
| 10 31 | SPEC. ED PRIVATE FACIL. | 150,000 | 656,943 | 345,000 | 0 | 86,185 | 258,814 | 0.25 |
| 10 32 | CAREER DEVELOP | 1,300 | 1,405 | 1,300 | 0 | 0 | 1,300 | 0.00 |
| 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 | 0 | 0 | 1,000 | 0.00 |
| 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 | 869 | 4,050 | 15,949 | 0.20 |
| 10 43 | TITLE I LOW INCOME | 105,000 | 88,825 | 91,000 | 7,518 | 67,348 | 23,652 | 0.74 |
| 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 | 110,059 | 141,775 | 362,225 | 0.28 |
| 10 48 | ARRA SEC 18-8 STIMULUS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |

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

DATE 10/31/18

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 | 11,599 | 32,400 | 0.26 |
| 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 | 372,422 | 9,008,609 | 12,200,190 | 0.42 |
| BUILDING | | | | | | | | |
| 20 11 | GENERAL LEVY | 2,070,000 | 2,033,642 | 2,070,000 | 15,250 | 928,629 | 1,141,370 | 0.44 |
| 20 12 | P P RPLCMNT TAXES | 55,000 | 47,205 | 55,000 | 7,515 | 16,659 | 38,340 | 0.30 |
| 20 15 | INTEREST ON INVESTMENTS | 10,000 | 10,859 | 10,000 | 17 | 128 | 9,871 | 0.01 |
| 20 19 | BLDG RNTL-7970 WASH | 15,000 | 35,562 | 23,500 | 6,000 | 13,668 | 9,831 | 0.58 |
| 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 | 1,500,000 | 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 | 1,528,782 | 2,459,086 | 1,199,413 | 0.67 |
| DEBT SERVICE | | | | | | | | |
| 30 11 | TAXES - BONDED DEBT | 1,457,000 | 1,434,826 | 1,455,000 | 11,472 | 655,139 | 799,860 | 0.45 |
| 30 15 | INTEREST ON INVESTMENTS | 8,000 | 15,151 | 12,000 | 12 | 90 | 11,909 | 0.00 |
| 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 | 0 | 0 | 121,000 | 0.00 |
| | *** FUND | 1,586,800 | 1,571,629 | 1,588,000 | 11,484 | 655,230 | 932,769 | 0.41 |
| TRANS. | | | | | | | | |

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

DATE 10/31/18

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 | 952 | 58,037 | 71,962 | 0.44 |
| 40 15 | INTEREST ON INVESTMENTS | 7,500 | 9,117 | 7,500 | 1 | 8 | 7,491 | 0.00 |
| 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 | 90,534 | 271,965 | 0.25 |
| | *** FUND | 363,000 | 557,689 | 500,000 | 953 | 148,580 | 351,419 | 0.29 |
| IMRF/FICA | | | | | | | | |
| 50 11 | TAXES GENERAL LEVY | 621,000 | 610,907 | 620,000 | 4,658 | 279,168 | 340,831 | 0.45 |
| 50 12 | P P RPLCMNT TAX | 10,000 | 10,350 | 10,000 | 0 | 0 | 10,000 | 0.00 |
| 50 15 | INTEREST ON INVESTMENT | 1,500 | 2,449 | 2,000 | 5 | 38 | 1,961 | 0.01 |
| 50 71 | PRMNT TRNSFR INTRST W/C | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| | *** FUND | 632,500 | 623,706 | 632,000 | 4,664 | 279,207 | 352,792 | 0.44 |
| CAPITAL PROJ | | | | | | | | |
| 60 78 | PERM TRANS FR O&M | 0 | 0 | 1,900,000 | 57,735 | 1,556,618 | 343,381 | 0.81 |
| | *** FUND | 0 | 0 | 1,900,000 | 57,735 | 1,556,618 | 343,381 | 0.81 |
| WORKING CASH | | | | | | | | |
| 70 11 | GENERAL LEVY | 104,000 | 102,469 | 103,000 | 771 | 46,843 | 56,156 | 0.45 |
| 70 15 | INTEREST ON INVESTMENTS | 50,000 | 91,173 | 75,000 | 0 | 6 | 74,993 | 0.00 |
| 70 72 | SALE OF BONDS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| | *** FUND | 154,000 | 193,642 | 178,000 | 772 | 46,849 | 131,150 | 0.26 |
| 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 | | | | | | | | |

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

DATE 10/31/18

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 | 1,976,815 | 14,154,181 | 15,511,118 | 0.47 |

| 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 | 1,230,559.73 | 2,964,815.47 | 10,886,584.53 | .00 10,886,584.53 | 21 |
| 2 BENEFITS | 3,112,000.00 3,190,146.00 | 3,226,500.00 | 171,564.74 | 584,629.47 | 2,641,870.53 | .00 2,641,870.53 | 18 |
| 3 SERVICES | 1,540,100.00 1,486,816.94 | 1,765,300.00 | 127,728.23 | 594,568.66 | 1,170,731.34 | 20,440.00 1,150,291.34 | 34 |
| 4 SUPPLIES | 795,900.00 715,247.53 | 780,100.00 | 165,264.20 | 466,800.36 | 313,299.64 | 66,395.99 246,903.65 | 68 |
| 5 CAP OUTLAY | 484,600.00 477,781.33 | 526,700.00 | 30,791.68 | 469,672.65 | 57,027.35 | 10,370.00 46,657.35 | 91 |
| 6 OTHER | 631,500.00 708,681.43 | 956,800.00 | 123,950.67 | 283,427.33 | 673,372.67 | .00 673,372.67 | 29 |
| 7 NON-CAP. EQUIP | 126,300.00 125,828.30 | 125,500.00 | 851.05 | 851.05 | 124,648.95 | 181.46 124,467.49 | 0 |
| 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 | 1,850,710.30 | 5,364,764.99 | 15,867,535.01 | 97,387.45 15,770,147.56 | 25 |

** BUILDING *****

| | | | | | | | |
|--------------|--------------------------|------------|-----------|------------|------------|----------------------|----|
| 1 SALARIES | 642,000.00 641,216.25 | 661,500.00 | 54,549.71 | 241,970.19 | 419,529.81 | .00 419,529.81 | 36 |
| 2 BENEFITS | 254,500.00 252,418.42 | 263,500.00 | 21,654.91 | 87,539.82 | 175,960.18 | .00 175,960.18 | 33 |
| 3 SERVICES | 415,600.00 555,287.76 | 392,400.00 | 43,321.53 | 241,007.85 | 151,392.15 | .00 151,392.15 | 61 |
| 4 SUPPLIES | 295,000.00 266,151.98 | 280,000.00 | 42,759.29 | 108,760.31 | 171,239.69 | 235.00 171,004.69 | 38 |
| 5 CAP OUTLAY | 227,000.00 303,192.29 | 187,000.00 | .00 | 29,328.00 | 157,672.00 | .00 157,672.00 | 15 |
| 6 OTHER | 25,000.00 .00 | 25,000.00 | .00 | .00 | 25,000.00 | .00 25,000.00 | 0 |

| 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 | 220,021.14 | 2,265,224.42 | 1,444,175.58 | 235.00 1,443,940.58 | 61 |
| ** DEBT SERVICE ***** | | | | | | | |
| 6 OTHER | 1,495,800.00 1,495,568.10 | 1,493,100.00 | 9,191.37 | 36,893.26 | 1,456,206.74 | .00 1,456,206.74 | 2 |
| 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 | 9,191.37 | 36,893.26 | 1,456,206.74 | .00 1,456,206.74 | 2 |
| ** TRANS. ***** | | | | | | | |
| 1 SALARIES | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| 3 SERVICES | 525,000.00 561,516.71 | 573,000.00 | 51,502.65 | 179,911.08 | 393,088.92 | .00 393,088.92 | 31 |
| 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 | 51,502.65 | 179,911.08 | 393,088.92 | .00 393,088.92 | 31 |
| ** IMRF/FICA ***** | | | | | | | |
| 2 BENEFITS | 610,900.00 605,714.60 | 600,100.00 | 53,151.06 | 157,690.32 | 442,409.68 | .00 442,409.68 | 26 |
| >> FUND TOTAL: | 610,900.00 605,714.60 | 600,100.00 | 53,151.06 | 157,690.32 | 442,409.68 | .00 442,409.68 | 26 |
| ** CAPITAL PROJ ***** | | | | | | | |
| 3 SERVICES | .00 | 85,000.00 | 2,260.00 | 27,820.00 | 57,180.00 | .00 | 32 |

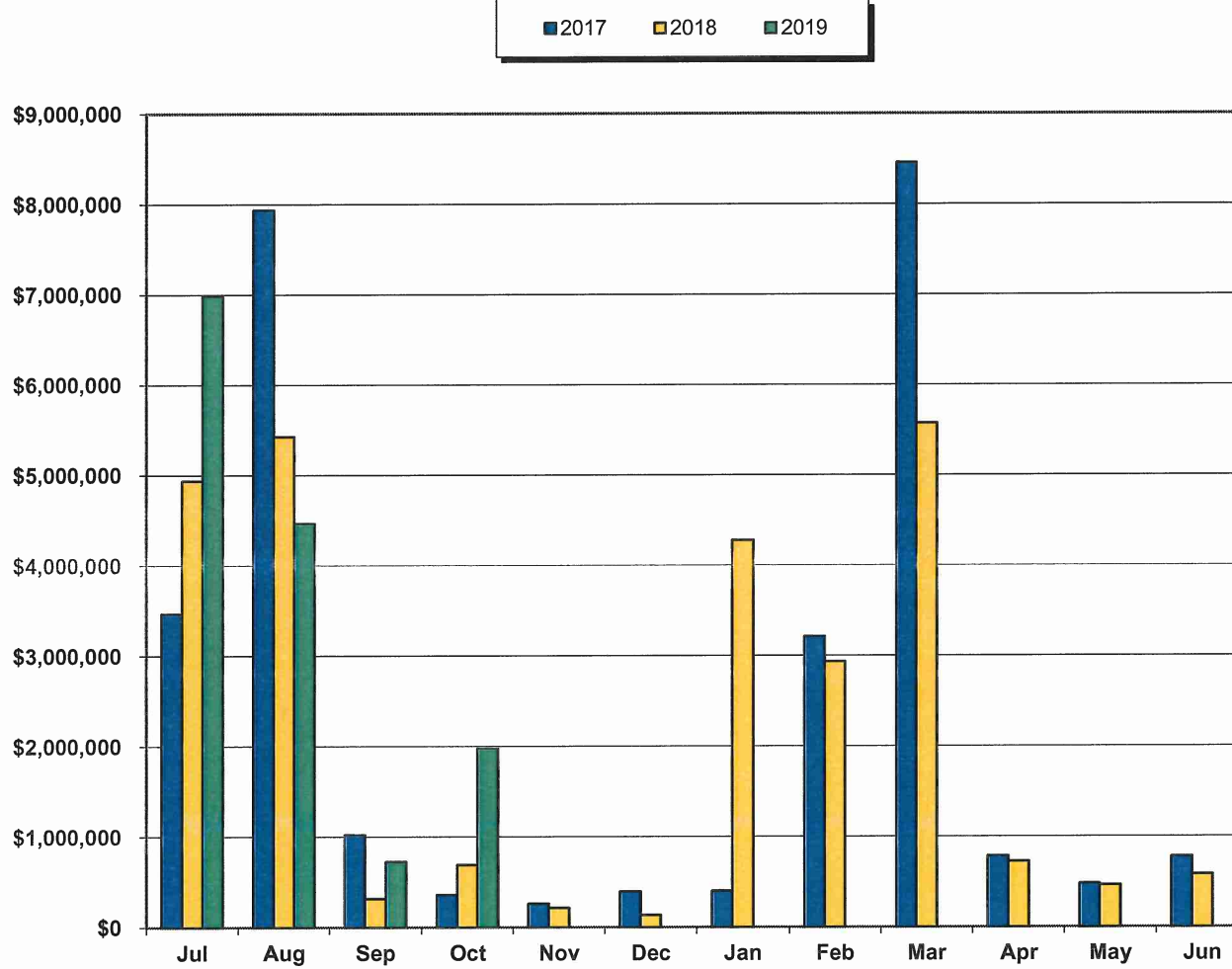
| OBJECT DESCRIPTION | PREV YR BUDGET PREV YR EXPEND | BUDGET AMOUNT | EXPENDED MTD | EXPENDED YTD | UNEXPENDED | ENCUMBRANCES UNENCUMB BAL | PCT USED |
|-----------------------|----------------------------------|---------------|--------------|--------------|------------|------------------------------|-------------|
| ** CAPITAL PROJ ***** | | | | | | | |
| 5 CAP OUTLAY | .00 .00 | 1,815,000.00 | 55,475.70 | 1,528,798.25 | 286,201.75 | .00 286,201.75 | 84 |
| >> FUND TOTAL: | .00 .00 | 1,900,000.00 | 57,735.70 | 1,556,618.25 | 343,381.75 | .00 343,381.75 | 81 |
| | | | | | | | |
| ** WORKING CASH ***** | | | | | | | |
| 3 SERVICES | .00 .00 | .00 | .00 | .00 | .00 | .00 .00 | 0 |
| 7 NON-CAP. EQUIP | .00 .00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | .00 | .00 .00 | 100 |
| >> FUND TOTAL: | .00 .00 | 1,500,000.00 | 1,500,000.00 | 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 | 3,742,312.22 | 11,061,102.32 | 19,946,797.68 | 97,622.45 19,849,175.23 | 36.00 |

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

| | 1 | 2 | 3 | 4 |
|--------------|------------------------|------------------------|------------------------|-------------------------------|
| | Fiscal | Fiscal | Fiscal | Favorable/ |
| | Year | Year | Year | (Unfavorable) Change |
| | <u>2017</u> | <u>2018</u> | <u>2019</u> | <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 | | |
| Dec | \$392,162.65 | \$134,137.19 | | |
| Jan | \$400,695.58 | \$4,276,361.89 | | |
| Feb | \$3,211,653.49 | \$2,933,104.98 | | |
| Mar | \$8,455,553.62 | \$5,573,884.21 | | |
| Apr | \$784,729.58 | \$726,162.55 | | |
| May | \$479,834.87 | \$462,229.36 | | |
| Jun | \$778,384.24 | \$583,333.29 | | |
| Total | <u>\$27,548,155.45</u> | <u>\$26,270,921.02</u> | <u>\$14,154,181.07</u> | <u>\$2,787,211.21</u> |

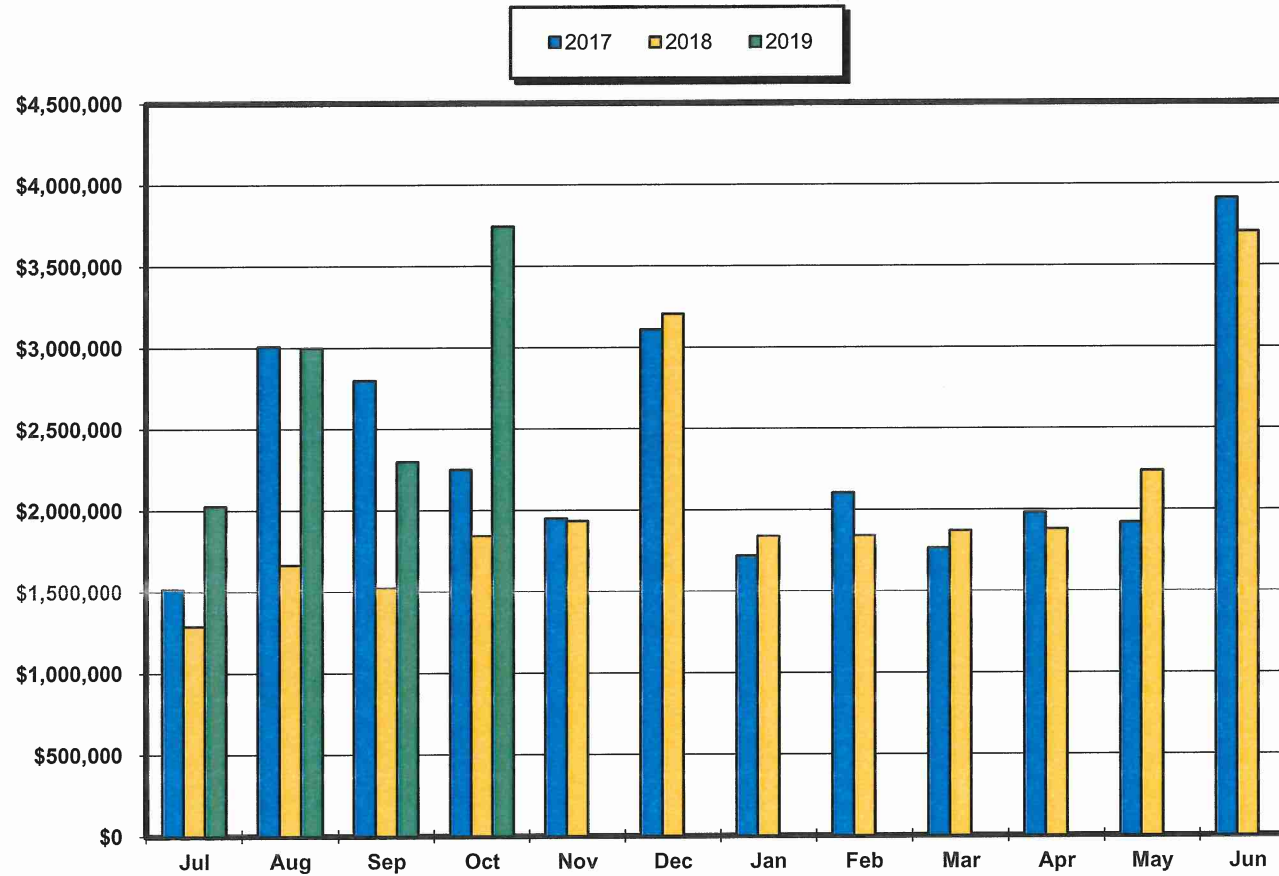
River Forest Public Schools District 90 **Comparison of Revenue by Year - Includes Other Financing Sources**



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

| | 1 | 2 | 3 | 4 |
|--------------|------------------------|------------------------|------------------------|-------------------------|
| | Fiscal | Fiscal | Fiscal | Favorable/ |
| | Year | Year | Year | (Unfavorable) Change |
| <u>Month</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <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 | | |
| Dec | \$3,109,029.09 | \$3,204,849.17 | | |
| Jan | \$1,716,971.86 | \$1,838,874.40 | | |
| Feb | \$2,103,265.14 | \$1,840,690.86 | | |
| Mar | \$1,763,991.51 | \$1,870,022.54 | | |
| Apr | \$1,980,242.34 | \$1,878,946.03 | | |
| May | \$1,917,766.26 | \$2,237,029.43 | | |
| Jun | \$3,910,148.96 | \$3,707,375.92 | | |
| Total | <u>\$28,015,282.09</u> | <u>\$24,828,574.26</u> | <u>\$11,061,102.32</u> | <u>(\$4,743,375.05)</u> |

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



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

