

River Forest Public Schools District 90

Treasurer's Report

as of February 29, 2024

**For The Board Date of
March 18, 2024**

Table of Contents

| | |
|--|----|
| Balance Sheet..... | 1 |
| Summary of Fund Balances..... | 2 |
| Account Level Balance Sheets: | |
| 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 |
| Source Summary Revenues..... | 12 |
| Expenditures by Object Summary..... | 13 |
| Comparison of Revenue by Year | 14 |
| Comparison of Revenue by Year Graph..... | 15 |
| Comparison of Expenditures by Year | 16 |
| Comparison of Expenditures by Year Graph..... | 17 |

River Forest Public Schools District 90
Balance Sheet
As of February 29, 2024

Assets:

| | |
|--------------|-------------------|
| Imprest Fund | 4,000.00 |
| Cash in Bank | 37,794,361.52 |
| Investments | <u>581,000.00</u> |
| Total assets | 38,379,361.52 |

Liabilities:

| | |
|--------------------------------|------------------|
| Short-term payroll liabilities | <u>15,836.33</u> |
|--------------------------------|------------------|

| | |
|---------------------|-----------------------------|
| Fund balance | <u><u>38,363,525.19</u></u> |
|---------------------|-----------------------------|

River Forest Public School District #90

Fund Balances

Fiscal Year: 2023-2024

Month: February
 Year: 2024
 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 | \$15,886,356.40 | (\$14,379,263.43) | \$0.00 | \$30,302,546.70 |
| 20 | Operations & Maintenance | \$1,308,286.26 | \$1,401,595.98 | (\$1,399,858.51) | (\$728,212.13) | \$581,811.60 |
| 30 | Debt Service | \$1,931,028.64 | \$1,082,349.87 | (\$1,622,168.53) | \$0.00 | \$1,391,209.98 |
| 40 | Transportation | \$764,251.28 | \$1,007,791.43 | (\$644,941.54) | \$0.00 | \$1,127,101.17 |
| 50 | IMRF/Social Security | \$69,772.16 | \$435,236.10 | (\$387,959.59) | \$0.00 | \$117,048.67 |
| 51 | Social Security | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 60 | Capital Projects | \$0.00 | \$0.00 | (\$728,212.13) | \$728,212.13 | \$0.00 |
| 70 | Working Cash | \$117,430.95 | \$4,646,605.55 | \$0.00 | \$0.00 | \$4,764,036.50 |
| 80 | Tort | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 90 | Life Safety | \$354,667.04 | \$134,941.53 | (\$409,838.00) | \$0.00 | \$79,770.57 |
| Grand Total: | | \$33,340,890.06 | \$24,594,876.86 | (\$19,572,241.73) | \$0.00 | \$38,363,525.19 |

End of Report

River Forest Public School District #90

Account Level Balance Sheet As of 02/29/2024

Fiscal Year: 2023-2024

| | | <u>Year To Date</u> |
|----------------------------------|---|--------------------------|
| 10 | Education | |
| ASSET | | |
| | | YTD |
| 10.1.0110.000.0000.000.9000.0000 | Cash Offset PRI/AP reclass | \$4,460,570.15 |
| 10.1.0110.000.0000.000.9801.0000 | RB Cash AP PR | (\$56,292,475.35) |
| 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 | \$128,423,194.60 |
| 10.1.0122.000.0000.000.0000.0000 | Art Investment | \$581,000.00 |
| | ASSET | \$30,318,383.03 |
| LIABILITY | | |
| | | YTD |
| 10.2.0481.000.0000.000.9926.0000 | ER - IMRF Payable | (\$8,300.83) |
| 10.2.0481.000.0000.000.9927.0000 | EE - IMRF Payable | (\$6,407.16) |
| 10.2.0481.000.0000.000.9977.0000 | IMRF Voluntary Contribution Payable | (\$1,128.34) |
| | LIABILITY | (\$15,836.33) |
| 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 | (\$28,811,290.06) |
| | Total (Income)/Loss | (\$1,507,092.97) |
| | Total Liability and Equity | (\$30,318,383.03) |

River Forest Public School District #90

Account Level Balance Sheet As of 02/29/2024

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 | (\$1,641,258.49) |
| 20.1.0110.000.0000.000.9801.0000 | RB Cash AP PR | (\$4,457,429.88) |
| 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 | \$10,735,454.24 |
| | ASSET | \$581,811.60 |
| 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 | \$726,474.66 |
| | Total Liability and Equity | (\$581,811.60) |

River Forest Public School District #90

Account Level Balance Sheet As of 02/29/2024

Fiscal Year: 2023-2024

| | | <u>Year To Date</u> |
|----------------------------------|---|-------------------------|
| 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 | (\$325,815.92) |
| 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 | \$1,616,230.01 |
| | ASSET | \$1,391,209.98 |
| 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 | \$539,818.66 |
| | Total Liability and Equity | (\$1,391,209.98) |

River Forest Public School District #90

Account Level Balance Sheet As of 02/29/2024

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 | (\$2,952,223.44) |
| 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 | \$5,509,059.67 |
| | ASSET | \$1,127,101.17 |
| | 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 | (\$362,849.89) |
| | Total Liability and Equity | (\$1,127,101.17) |

River Forest Public School District #90

Account Level Balance Sheet As of 02/29/2024

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 | (\$1,582,733.73) |
| 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 | \$3,098,816.26 |
| ASSET | | \$117,048.67 |

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 | | (\$47,276.51) |
| Total Liability and Equity | | (\$117,048.67) |

River Forest Public School District #90

Account Level Balance Sheet As of 02/29/2024

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 | \$6,061,258.49 |
| 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 | | \$0.00 |
| | Total Liability & Fund Balance | \$0.00 |
| | Total (Income)/Loss | \$0.00 |
| | Total Liability and Equity | \$0.00 |

River Forest Public School District #90

Account Level Balance Sheet As of 02/29/2024

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 | \$9,555,353.30 |
| | ASSET | \$4,764,036.50 |
| | 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 | (\$4,646,605.55) |
| | Total Liability and Equity | (\$4,764,036.50) |

River Forest Public School District #90

Account Level Balance Sheet As of 02/29/2024

Fiscal Year: 2023-2024

Year To Date

90 Life Safety

ASSET

| | | YTD |
|----------------------------------|-----------------------------|------------------|
| 90.1.0110.000.0000.000.9801.0000 | RB Cash AP PR | (\$1,920,384.74) |
| 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 | \$2,798,568.31 |
| ASSET | | \$79,770.57 |

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 | \$274,896.47 |
| Total Liability and Equity | (\$79,770.57) |

River Forest Public School District #90

Account Level Balance Sheet As of 02/29/2024

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 | (\$56,292,475.35) |
| 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 | \$128,423,194.60 |
| 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 | (\$1,641,258.49) |
| 20.1.0110.000.0000.000.9801.0000 | RB Cash AP PR | (\$4,457,429.88) |
| 20.1.0110.000.0000.000.9807.0000 | CashA P-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 | \$10,735,454.24 |
| 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 | (\$325,815.92) |
| 30.1.0110.000.0000.000.9807.0000 | CashA P-PR | (\$297,399.09) |
| 30.1.0121.000.0000.000.0000.0000 | Pooled Cash and Investments | \$1,616,230.01 |
| 40.1.0110.000.0000.000.9801.0000 | RB Cash AP PR | (\$2,952,223.44) |
| 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 | \$5,509,059.67 |
| 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 | (\$1,582,733.73) |
| 50.1.0110.000.0000.000.9807.0000 | CashAP-PR | (\$1,399,568.73) |
| 50.1.0121.000.0000.000.0000.0000 | Pooled Cash and Investments | \$3,098,816.26 |
| 60.1.0110.000.0000.000.9000.0000 | Cash Offset PR/AP reclass | \$6,061,258.49 |
| 60.1.0110.000.0000.000.9801.0000 | RB Cash AP PR | (\$1,186,936.97) |
| 60.1.0110.000.0000.000.9807.0000 | CashA P-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 | \$9,555,353.30 |
| 90.1.0110.000.0000.000.9801.0000 | RB Cash AP PR | (\$1,920,384.74) |
| 90.1.0110.000.0000.000.9807.0000 | CashA P-PR | (\$798,411.00) |
| 90.1.0121.000.0000.000.0000.0000 | Pooled Cash and Investments | \$2,798,566.31 |
| ASSET | | \$38,379,361.52 |
| LIABILITY | | |
| | | YTD |
| 10.2.0481.000.0000.000.9926.0000 | ER - IMRF Payable | (\$8,300.83) |
| 10.2.0481.000.0000.000.9927.0000 | EE - IMRF Payable | (\$6,407.16) |
| 10.2.0481.000.0000.000.9977.0000 | IMRF Voluntary Contribution Payable | (\$1,128.34) |
| LIABILITY | | (\$15,836.33) |
| 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) |

River Forest Public School District #90

Account Level Balance Sheet As of 02/29/2024

Fiscal Year: 2023-2024

| | <u>Year To Date</u> |
|---|---------------------|
| Total Liability & Fund Balance | (\$33,356,726.39) |
| Total (Income)/Loss | (\$5,022,635.13) |
| Total Liability and Equity | (\$38,379,361.52) |

River Forest Public School District #90

Source Summary Revenues

From Date: 2/1/2024

To Date: 2/29/2024

Fiscal Year: 2023-2024

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|----------------------------------|-------------------------------------|-------------------|------------------|-------------------|-------------------|-------------|-------------------|-----------|
| 10.4.0000.000.1100.000.0000.0000 | Ad Valorem Taxes | (\$21,320,000.00) | (\$3,182,042.76) | (\$13,123,750.90) | (\$8,196,249.10) | \$0.00 | (\$8,196,249.10) | 38.44% |
| 10.4.0000.000.1200.000.0000.0000 | Payments in Lieu of Taxes | (\$400,000.00) | \$0.00 | (\$236,579.74) | (\$163,420.26) | \$0.00 | (\$163,420.26) | 40.86% |
| 10.4.0000.000.1300.000.0000.0000 | Custodial O/T | (\$90,000.00) | \$0.00 | (\$85.07) | (\$89,914.93) | \$0.00 | (\$89,914.93) | 99.91% |
| 10.4.0000.000.1500.000.0000.0000 | Earnings on Investments | (\$150,000.00) | (\$2,813.35) | (\$928,248.50) | \$778,248.50 | \$0.00 | \$778,248.50 | -518.83% |
| 10.4.0000.000.1600.000.0000.0000 | Food Service | (\$282,500.00) | (\$15.80) | (\$86,225.87) | (\$196,274.13) | \$0.00 | (\$196,274.13) | 69.48% |
| 10.4.0000.000.1700.000.0000.0000 | District/School Activity Incom | (\$65,000.00) | (\$20.42) | (\$46,298.56) | (\$18,701.44) | \$0.00 | (\$18,701.44) | 28.77% |
| 10.4.0000.000.1800.000.0000.0000 | Textbook Income | (\$171,000.00) | (\$2,122.70) | (\$64,156.63) | (\$106,843.37) | \$0.00 | (\$106,843.37) | 62.48% |
| 10.4.0000.000.1900.000.0000.0000 | Other Local Revenues | (\$22,000.00) | (\$27,556.34) | (\$67,906.74) | \$45,906.74 | \$0.00 | \$45,906.74 | -208.67% |
| 10.4.0000.000.3000.000.0000.0000 | Receipts/Revenue from State So | (\$1,078,200.00) | (\$98,016.00) | (\$686,112.00) | (\$392,088.00) | \$0.00 | (\$392,088.00) | 36.37% |
| 10.4.0000.000.3100.000.0000.0000 | Special Education Private Faci | (\$325,000.00) | \$0.00 | (\$174,796.59) | (\$150,203.41) | \$0.00 | (\$150,203.41) | 46.22% |
| 10.4.0000.000.3200.000.0000.0000 | Revenues | (\$1,500.00) | \$0.00 | (\$1,439.00) | (\$61.00) | \$0.00 | (\$61.00) | 4.07% |
| 10.4.0000.000.3900.000.0000.0000 | Crossing Guards | (\$1,000.00) | \$0.00 | \$0.00 | (\$1,000.00) | \$0.00 | (\$1,000.00) | 100.00% |
| 10.4.0000.000.4200.000.0000.0000 | Breakfast Start Up | (\$17,500.00) | (\$1,889.73) | (\$12,194.07) | (\$5,305.93) | \$0.00 | (\$5,305.93) | 30.32% |
| 10.4.0000.000.4300.000.0000.0000 | Title I - Low Income | (\$80,600.00) | \$0.00 | (\$71,826.00) | (\$8,774.00) | \$0.00 | (\$8,774.00) | 10.89% |
| 10.4.0000.000.4800.000.0000.0000 | Federal Special Education Pres | (\$489,200.00) | \$0.00 | (\$334,096.00) | (\$155,104.00) | \$0.00 | (\$155,104.00) | 31.71% |
| 10.4.0000.000.4900.000.0000.0000 | Milk Supply | (\$58,200.00) | \$0.00 | (\$52,640.73) | (\$5,559.27) | \$0.00 | (\$5,559.27) | 9.55% |
| | Fund: Education - 10 | (\$24,551,700.00) | (\$3,314,476.90) | (\$15,886,356.40) | (\$8,665,343.60) | \$0.00 | (\$8,665,343.60) | 35.29% |
| 20.4.0000.000.1100.000.0000.0000 | Ad Valorem Taxes | (\$2,130,000.00) | (\$299,241.14) | (\$1,293,054.75) | (\$836,945.25) | \$0.00 | (\$836,945.25) | 39.29% |
| 20.4.0000.000.1200.000.0000.0000 | Payments in Lieu of Taxes | (\$60,000.00) | \$0.00 | (\$78,859.90) | \$18,859.90 | \$0.00 | \$18,859.90 | -31.43% |
| 20.4.0000.000.1500.000.0000.0000 | Earnings on Investments | (\$1,000.00) | \$0.00 | (\$25,488.00) | \$24,488.00 | \$0.00 | \$24,488.00 | -2448.80% |
| 20.4.0000.000.1900.000.0000.0000 | Other Local Revenues | (\$23,000.00) | (\$600.00) | (\$4,193.33) | (\$18,806.67) | \$0.00 | (\$18,806.67) | 81.77% |
| | Fund: Operations & Maintenance - 20 | (\$2,214,000.00) | (\$299,841.14) | (\$1,401,595.98) | (\$812,404.02) | \$0.00 | (\$812,404.02) | 36.69% |
| 30.4.0000.000.1100.000.0000.0000 | Ad Valorem Taxes | (\$1,639,000.00) | (\$254,677.62) | (\$1,019,841.87) | (\$619,158.13) | \$0.00 | (\$619,158.13) | 37.78% |
| 30.4.0000.000.1500.000.0000.0000 | Earnings on Investments | (\$11,000.00) | \$0.00 | (\$62,508.00) | \$51,508.00 | \$0.00 | \$51,508.00 | -468.25% |
| | Fund: Debt Service - 30 | (\$1,650,000.00) | (\$254,677.62) | (\$1,082,349.87) | (\$567,650.13) | \$0.00 | (\$567,650.13) | 34.40% |
| 40.4.0000.000.1100.000.0000.0000 | Ad Valorem Taxes | (\$1,065,000.00) | (\$149,620.56) | (\$647,100.24) | (\$417,899.76) | \$0.00 | (\$417,899.76) | 39.24% |
| 40.4.0000.000.1500.000.0000.0000 | Earnings on Investments | (\$1,000.00) | \$0.00 | (\$25,695.00) | \$24,695.00 | \$0.00 | \$24,695.00 | -2469.50% |
| 40.4.0000.000.3500.000.0000.0000 | Transportation - Regular/Vocat | (\$750,500.00) | \$0.00 | (\$334,996.19) | (\$415,503.81) | \$0.00 | (\$415,503.81) | 55.36% |
| | Fund: Transportation - 40 | (\$1,816,500.00) | (\$149,620.56) | (\$1,007,791.43) | (\$808,708.57) | \$0.00 | (\$808,708.57) | 44.52% |
| 50.4.0000.000.1100.000.0000.0000 | Ad Valorem Taxes | (\$681,000.00) | (\$103,924.36) | (\$421,478.10) | (\$259,521.90) | \$0.00 | (\$259,521.90) | 38.11% |
| 50.4.0000.000.1200.000.0000.0000 | Payments in Lieu of Taxes | (\$6,500.00) | \$0.00 | (\$12,075.00) | \$5,575.00 | \$0.00 | \$5,575.00 | -85.77% |
| 50.4.0000.000.1500.000.0000.0000 | Earnings on Investments | (\$500.00) | \$0.00 | (\$1,683.00) | \$1,183.00 | \$0.00 | \$1,183.00 | -236.60% |
| | Fund: IMRF/Social Security - 50 | (\$688,000.00) | (\$103,924.36) | (\$435,236.10) | (\$252,763.90) | \$0.00 | (\$252,763.90) | 36.74% |
| 70.4.0000.000.1100.000.0000.0000 | Ad Valorem Taxes | (\$106,500.00) | (\$14,900.53) | (\$64,591.35) | (\$41,908.65) | \$0.00 | (\$41,908.65) | 39.35% |
| 70.4.0000.000.1500.000.0000.0000 | Earnings on Investments | (\$10,500.00) | \$0.00 | (\$73,331.00) | \$62,831.00 | \$0.00 | \$62,831.00 | -598.39% |
| 70.4.0000.000.7200.000.0000.0000 | Proceeds from the Sale of Bond | (\$4,500,000.00) | \$0.00 | (\$4,508,683.20) | \$8,683.20 | \$0.00 | \$8,683.20 | -0.19% |
| | Fund: Working Cash - 70 | (\$4,617,000.00) | (\$14,900.53) | (\$4,646,605.55) | \$29,605.55 | \$0.00 | \$29,605.55 | -0.64% |
| 90.4.0000.000.1100.000.0000.0000 | Ad Valorem Taxes | (\$127,000.00) | (\$3,375.22) | (\$130,853.53) | \$3,853.53 | \$0.00 | \$3,853.53 | -3.03% |
| 90.4.0000.000.1500.000.0000.0000 | Earnings on Investments | (\$4,000.00) | \$0.00 | (\$4,088.00) | \$88.00 | \$0.00 | \$88.00 | -2.20% |
| | Fund: Life Safety - 90 | (\$131,000.00) | (\$3,375.22) | (\$134,941.53) | \$3,941.53 | \$0.00 | \$3,941.53 | -3.01% |
| | Grand Total: | (\$35,668,200.00) | (\$4,140,816.33) | (\$24,594,876.86) | (\$11,073,323.14) | \$0.00 | (\$11,073,323.14) | 31.05% |

End of Report

River Forest Public School District #90

Expenditures by Object Summary

From Date: 2/1/2024

To Date: 2/29/2024

Fiscal Year: 2023-2024

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude inactive Accounts with zero balance

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|----------------------------------|-------------------------------------|-----------------|----------------|-----------------|-----------------|----------------|----------------|---------|
| 10.0.0000.100.0000.000.0000.0000 | Salaries | \$16,858,900.00 | \$1,539,813.61 | \$9,868,332.97 | \$6,990,567.03 | \$7,532,477.85 | (\$541,910.82) | -3.21% |
| 10.0.0000.200.0000.000.0000.0000 | Employee Benefits | \$4,164,000.00 | \$221,786.58 | \$1,526,239.55 | \$2,637,760.45 | \$113,529.57 | \$2,524,230.88 | 60.62% |
| 10.0.0000.300.0000.000.0000.0000 | Purchased Services | \$2,004,700.00 | \$127,125.48 | \$1,469,425.14 | \$535,274.86 | \$6,507.56 | \$528,767.30 | 26.38% |
| 10.0.0000.400.0000.000.0000.0000 | Supplies & Materials | \$768,600.00 | \$34,538.24 | \$565,668.72 | \$202,931.28 | \$17,260.67 | \$185,670.61 | 24.16% |
| 10.0.0000.500.0000.000.0000.0000 | Capital Outlay | \$438,500.00 | \$5,338.00 | \$421,454.43 | \$17,045.57 | \$0.00 | \$17,045.57 | 3.89% |
| 10.0.0000.600.0000.000.0000.0000 | Other Objects | \$925,000.00 | \$60,456.92 | \$527,408.73 | \$397,591.27 | \$0.00 | \$397,591.27 | 42.98% |
| 10.0.0000.700.0000.000.0000.0000 | Non-Capitalized Equipment | \$6,000.00 | \$0.00 | \$733.89 | \$5,266.11 | \$0.00 | \$5,266.11 | 87.77% |
| | Fund: Education - 10 | \$25,165,700.00 | \$1,989,058.81 | \$14,379,263.43 | \$10,786,436.57 | \$7,669,775.65 | \$3,116,660.92 | 12.38% |
| 20.0.0000.100.0000.000.0000.0000 | Salaries | \$677,000.00 | \$59,193.54 | \$453,784.96 | \$223,215.04 | \$221,641.17 | \$1,573.87 | 0.23% |
| 20.0.0000.200.0000.000.0000.0000 | Employee Benefits | \$244,100.00 | \$19,081.46 | \$165,605.04 | \$78,494.96 | \$11,116.45 | \$67,378.51 | 27.60% |
| 20.0.0000.300.0000.000.0000.0000 | Purchased Services | \$469,800.00 | \$35,960.16 | \$332,682.65 | \$137,117.35 | \$0.00 | \$137,117.35 | 29.19% |
| 20.0.0000.400.0000.000.0000.0000 | Supplies & Materials | \$309,000.00 | \$41,365.77 | \$227,324.97 | \$81,675.03 | \$432.06 | \$81,242.97 | 26.29% |
| 20.0.0000.500.0000.000.0000.0000 | Capital Outlay | \$198,000.00 | \$0.00 | \$220,460.89 | (\$22,460.89) | \$0.00 | (\$22,460.89) | -11.34% |
| 20.0.0000.600.0000.000.0000.0000 | Other Objects | \$275,000.00 | \$0.00 | \$0.00 | \$275,000.00 | \$0.00 | \$275,000.00 | 100.00% |
| | Fund: Operations & Maintenance - 20 | \$2,172,900.00 | \$155,600.93 | \$1,399,858.51 | \$773,041.49 | \$233,189.68 | \$539,851.81 | 24.84% |
| 30.0.0000.600.0000.000.0000.0000 | Other Objects | \$1,907,900.00 | \$8,308.96 | \$1,622,168.53 | \$285,731.47 | \$0.00 | \$285,731.47 | 14.98% |
| | Fund: Debt Service - 30 | \$1,907,900.00 | \$8,308.96 | \$1,622,168.53 | \$285,731.47 | \$0.00 | \$285,731.47 | 14.98% |
| 40.0.0000.300.0000.000.0000.0000 | Purchased Services | \$1,328,000.00 | \$84,392.11 | \$644,941.54 | \$683,058.46 | \$0.00 | \$683,058.46 | 51.44% |
| | Fund: Transportation - 40 | \$1,328,000.00 | \$84,392.11 | \$644,941.54 | \$683,058.46 | \$0.00 | \$683,058.46 | 51.44% |
| 50.0.0000.200.0000.000.0000.0000 | Employee Benefits | \$647,800.00 | \$56,760.63 | \$387,959.59 | \$259,840.41 | \$27,627.03 | \$232,213.38 | 35.85% |
| | Fund: IMRF/Social Security - 50 | \$647,800.00 | \$56,760.63 | \$387,959.59 | \$259,840.41 | \$27,627.03 | \$232,213.38 | 35.85% |
| 60.0.0000.300.0000.000.0000.0000 | Purchased Services | \$14,400.00 | \$0.00 | \$4,703.13 | \$9,696.87 | \$0.00 | \$9,696.87 | 67.34% |
| 60.0.0000.500.0000.000.0000.0000 | Capital Outlay | \$705,400.00 | \$0.00 | \$723,509.00 | (\$18,109.00) | \$0.00 | (\$18,109.00) | -2.57% |
| | Fund: Capital Projects - 60 | \$719,800.00 | \$0.00 | \$728,212.13 | (\$8,412.13) | \$0.00 | (\$8,412.13) | -1.17% |
| 90.0.0000.300.0000.000.0000.0000 | Purchased Services | \$74,300.00 | \$2,180.00 | \$34,980.00 | \$39,320.00 | \$0.00 | \$39,320.00 | 52.92% |
| 90.0.0000.500.0000.000.0000.0000 | Capital Outlay | \$411,300.00 | \$0.00 | \$374,858.00 | \$36,442.00 | \$0.00 | \$36,442.00 | 8.86% |
| | Fund: Life Safety - 90 | \$485,600.00 | \$2,180.00 | \$409,838.00 | \$75,762.00 | \$0.00 | \$75,762.00 | 15.60% |
| Grand Total: | | \$32,427,700.00 | \$2,296,301.44 | \$19,572,241.73 | \$12,855,458.27 | \$7,930,592.36 | \$4,924,865.91 | 15.19% |

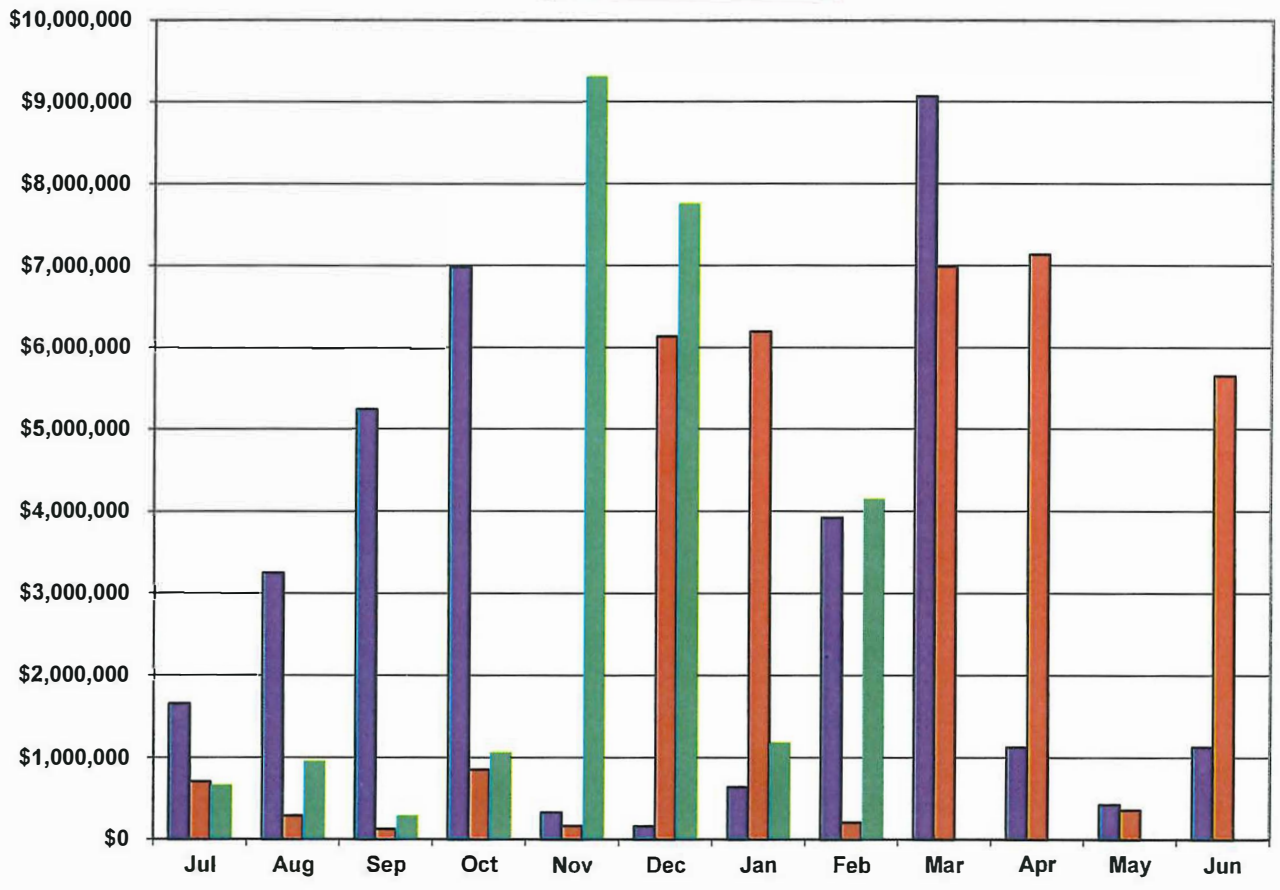
End of Report

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

| | 1 Fiscal Year <u>2021</u> | 2 Fiscal Year <u>2023</u> | 3 Fiscal Year <u>2024</u> | 4 Favorable/ (Unfavorable) Change <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 | \$1,179,470.57 | (\$5,013,738.21) |
| Feb | \$3,915,598.41 | \$209,567.68 | \$4,140,816.33 | \$3,931,248.65 |
| 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><u>\$33,899,246.10</u></u> | <u><u>\$34,812,171.25</u></u> | <u><u>\$25,323,088.99</u></u> | <u><u>\$10,644,466.55</u></u> |

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

■ 2022
 ■ 2023
 ■ 2024



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

| <u>Month</u> | 1 <u>Fiscal Year 2022</u> | 2 <u>Fiscal Year 2023</u> | 3 <u>Fiscal Year 2024</u> | 4 <u>Favorable/ (Unfavorable) Change (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 | \$2,469,444.86 | (\$339,898.63) |
| Feb | \$2,283,821.60 | \$2,384,930.56 | \$2,296,301.44 | \$88,629.12 |
| 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>\$35,778,386.65</u> | <u>\$35,989,852.80</u> | <u>\$20,300,453.86</u> | <u>(\$1,414,714.36)</u> |

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

■ 2022 ■ 2023 ■ 2024

