

LISLE COMMUNITY UNIT SCHOOL DISTRICT 202
BOARD ROOM
5211 CENTER AVENUE
LISLE, ILLINOIS 60532
Finance Committee Meeting
September 26, 2022
6:30 PM

Members of the public are welcome to attend all Lisle Community Unit School District 202 Board of Education meetings, including those held via video conferencing. Anyone wishing to view the meeting or provide comments is encouraged to review the information below.

In-Person Meeting Viewing: Guests are welcome to attend the meeting in-person in the Board Room.

Remote Meeting Viewing: The proceedings of the meeting will be streamed live and can be viewed using the following link: <http://www.youtube.com/c/LisleDistrict202>. Guests will join the meeting in view-only mode and will not be seen or heard in the meeting. A recording of the meeting will also be available on the School District website.

Public Comment: Public comments can be made in person or via email at publiccomment@lisle202.org. Comments must be received by 5:00 p.m. on the day on which the meeting is held. Comments submitted by the deadline will not be read aloud during the meeting, but rather will be provided to the School Board before the start of the meeting and will become part of the meeting record.

Please see the "Meeting Dates, Agendas and Minutes" page for links to the Board of Education meeting agendas, minutes and video feeds.

AGENDA

- | | |
|---|----|
| 1. Call to Order | |
| 2. Public Comment | |
| 3. Minutes from the June 27, 2022 Finance Committee Meeting | 2 |
| 4. Review Student Activity Accounts in Excess of \$5,000 | 4 |
| 5. Hudl Agreement | |
| 6. FY2023 Final Budget | 7 |
| 7. FY2022 Unaudited Financial Results | 20 |
| 8. Agenda Topics for Future Board Meetings | |
| 9. Adjournment | |

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
BOARD OF EDUCATION
FINANCE COMMITTEE MINUTES
JUNE 27, 2022

Record of minutes of the Finance Committee of the Whole Meeting of the Board of Education of Lisle Community Unit School District No. 202, DuPage County, Illinois, which was held in the Board Room of the Administrative Office at 5211 Center Ave, Lisle Illinois on June 27, 2022.

The meeting was called to order at 6:30 p.m. by Ms. McConville.

Present: Eunice McConville
Pam Ahlmann
Dan Helderle
Steve Lesniak
Wendy Nadeau (Arrived 6:58 p.m.)
Greg Nagler

Also Present: Dr. Keith Filipiak, Superintendent
David Wilkinson, Director of Finance
Dr. Linda Kotalik, Assistant Superintendent
Trent Schalk, Technology Systems Specialist

Public Comment

None

Selection of Finance Committee Chairperson

Mr. Wilkinson opened the floor for Finance Committee Chair nominations. Mr. Helderle nominated Mrs. McConville to continue as Finance Committee Chairperson. Mrs. McConville accepted the nomination. No other nominations were submitted. Ms. McConville was selected as the Finance Committee Chairperson with a voice vote of 5-0.

Minutes from the May 23, 2022 Finance Committee Meeting

The minutes from the May 23, 2022 Finance Committee meeting were reviewed. Those present came to a consensus that the minutes accurately reflect the meeting's discussion.

Working Cash Fund Interest Transfer Resolution

Administration recommends transferring an estimated \$800 of interest earned in the Working Cash Fund to the Educational Fund for FY2022. Board Members in attendance referred the recommendation to transfer approximately \$800 interest earned in the Working Cash Fund to the Educational Fund at the next Regular Board Meeting.

Contract Renewal Agreement for Food Management Services SY2022-2023

Administration recommends approving the contract for food service as presented with a 6% rate increase, which represents the CPI increase for food away from home. The renewal also includes an estimated annual fixed wage fee of \$22,471 resulting from the State-mandated minimum wage increase. Board Members in attendance referred the food services contract as presented for action at the next Regular School Board Meeting.

Lisle Junior High School Capital Improvements Professional Services Proposal

Administration brought forward a contract to award programming and basic architectural services for the Junior High renovation to Perkins+Will. The contract includes

- Programming fee of \$45,550
- Architectural Services of \$1,340,450
- Terms and Conditions included in the Junior High Capital Improvements Professional Services contract are the same terms and conditions included in the LES architectural contracts that was reviewed by the District's attorney

Board Members in attendance referred the Lisle Junior High School Capital Improvements Professional Services proposal for action at the next Regular School Board meeting.

Fourth Amendment to the Intergovernmental Agreement for Joint Purchasing of Managed Information Technology Services

The Village of Lisle issued a Request for Proposal (RFP) for Managed Information Technology Services to ensure that service costs are still competitive for its technology support services. After reviewing competing bids, Administration recommends continuing its service relationship with Prescient Solutions for an additional three years. The Village of Lisle approved the contract on June 6, 2022. The District's portion of the costs will be \$162,500 for SY2022-2023 and years two and three will have a CPI increase with a minimum 3% and maximum of 5%. Board Members in attendance referred the Intergovernmental Agreement for Technology Services, as presented, for action at the next Regular School Board meeting.

FY2023 Tentative Budget

Administration presented the FY2023 Tentative Budget. The tentative budget reflects an excess of revenues over expenditures of \$280,471 across all funds. Mr. Wilkinson provided a slide presentation to facilitate a deeper discussion of budgeted categories. A Public Hearing and board action to approve the FY2023 Budget is scheduled for the September Regular Board Meeting.

Agenda Topics for Future Finance Committee Meetings

None

Meeting was called to Adjourn

At 7:14 p.m. by Ms. Ahlmann and Mr. Helderle

Lisle Community Unit School District 202
Activity Accounts in Excess of \$5,000
As of 6/30/2022

<u>Description</u>	<u>Amount</u>	<u>Explanation</u>
Lisle Elementary None		
Lisle Junior High None		
Lisle High School Class of 2024	\$ 6,448.85	Rolled over money left in the Class of 2020 account typically spent on prom. The accumulated funds followed the class sponsor.
Student Congress	\$ 5,026.88	Money has accumulated in this account over the past few years due to limited events during covid.
Athletic Tournament	\$ 22,788.31	Money collected for summer camps will be utilized to pay salaries, officials, and other summer camp expenses that occur in July.

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 6/1/2022 through 6/30/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
100 CHECKING	69,682.85	36,849.65	39,616.50		66,916.00
105 CD	15,000.00				15,000.00
Total Cash Accounts	84,682.85	36,849.65	39,616.50	0.00	81,916.00
Other Accounts					
001 ART CLUB	485.80				485.80
002 CLASS OF 2025	185.90				185.90
003 CLASS OF 2022	1,785.92				1,785.92
004 CLASS OF 2023	722.85				722.85
005 CLASS OF 2024	6,448.85				6,448.85
006 CHEERLEADING	70.63	920.00	398.43		592.20
007 DANCE TEAM	3,857.26				3,857.26
008 FLAG TEAM	319.18				319.18
009 PROM FUND	212.91				212.91
010 BAND	360.29				360.29
011 CHORUS	191.86				191.86
012 STUDENT CONGRESS	5,026.88				5,026.88
013 N.H.S.	660.33				660.33
014 KEY CLUB	803.89				803.89
015 HUMANITIES	149.82				149.82
016 MATH CLUB	1.64				1.64
017 A.F.S.	426.93				426.93
018 C.T.A.O.	113.43				113.43
019 THESPIANS	642.07				642.07
020 ENVIROMENTAL CLUB	71.13				71.13
021 YEARBOOK	4,549.53	715.00	1,364.36		3,900.17
022 FRENCH CLUB	64.34				64.34
023 MANESTREAM NEWSPAPER	484.72				484.72
024 LIBRARY	30.62				30.62
025 SPECIAL EVENTS	1,939.11	678.00			2,617.11
026 PEPSI COMMISSIONS	4,663.73				4,663.73
027 ACCOUNT EARNINGS	673.44	5.00			678.44
028 ATHLETIC TOURNAMENT	11,986.47	25,213.65	11,120.16	(3,291.65)	22,788.31
029 FOOTBALL	674.87				674.87
030 VOLLEYBALL	613.61		77.52		536.09
031 GIRLS BASKETBALL	920.07	8,415.00	8,574.70	1,125.45	1,885.82
032 WRESTLING	80.00				80.00
033 BOYS BASKETBALL	261.50			298.75	560.25
034 BASEBALL	763.60		267.50	1,171.60	1,667.70
035 SOFTBALL	24.37				24.37
036 SHOOT OUT BASKETBALL	0.00				0.00
037 SOFTBALL JAMBOREE	0.00				0.00
038 SPANISH CLUB	72.20				72.20
039 SNOW CHAPTER	1,767.35				1,767.35
040 YELLOW RIBBON	89.19				89.19
041 QUIET NIGHT	2.53				2.53
042 POST PROM	0.00				0.00
043 EXXON MOBIL FOUNDATION	0.00				0.00
044 SCHOOL STORE	26.24				26.24
045 PRESCHOOL	1,792.44				1,792.44
046 NATIONALS DANCE TEAM	73.53				73.53
047 GIRLS GOLF	52.30				52.30
048 BASEBALL ROUND ROBIN	0.00				0.00
049 BOWLING	361.22				361.22

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 6/1/2022 through 6/30/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
050 FACULTY ASSISTANCE FUND	475.00				475.00
051 SOCCER	1,847.45	160.00			2,007.45
052 GUIDANCE TESTS	20,932.15		17,246.00		3,686.15
053 SCHOLASTIC BOWL	406.70				406.70
054 FOUNDATION/TREEHAVEN	1,038.76				1,038.76
055 P.E. EQUIPMENT	987.42				987.42
056 FACULTY SOCIAL FUND	0.00				0.00
057 RETIREMENT DINNER FUND	1.48				1.48
058 SPECIAL PROJECTS	1,167.76	500.00			1,667.76
059 CHALLENGE DAY	89.92				89.92
060 MARKETING CLASS	134.84	53.00			187.84
061 BOYS GOLF	0.11				0.11
062 GIRLS TENNIS	80.26				80.26
063 BOYS TENNIS	706.73	190.00			896.73
064 CROSS COUNTRY	6.65		545.85	695.85	156.65
065 GIRLS TRACK	125.05				125.05
066 BOYS TRACK	267.55		21.98		245.57
067 CLASS OF 2018	0.00				0.00
068 CHORUS TRIP	0.16				0.16
069 DECA	1,910.31				1,910.31
999 DUE TO STUDENT	0.00				0.00
Total Other Accounts	84,682.85	36,849.65	39,616.50	0.00	81,916.00

Lisle Community Unit School District 202 FY2023 Budget Summary ALL FUNDS

FINAL BUDGET VS. PRIOR YEAR BUDGET

	BUDGET FY2022 [1]	FINAL BUDGET FY2023	PERCENT INCREASE (DECREASE)
FUND BALANCE - Beg of Year	\$ 19,523,942	\$ 19,794,974	
REVENUE:			
LOCAL SOURCES	32,500,300	35,255,100	8%
STATE SOURCES	2,195,545	2,889,025	32%
FEDERAL SOURCES	1,636,655	2,104,665	29%
TOTAL DIRECT REVENUE	36,332,500	40,248,790	11%
EXPENDITURES:			
SALARIES	18,859,400	19,989,700	6%
EMPLOYEE BENEFITS	6,556,970	7,397,960	13%
PURCHASED SERVICES	4,516,601	5,069,619	12%
SUPPLIES AND MATERIALS	1,699,164	1,756,874	3%
CAPITAL OUTLAY	1,038,800	1,353,705	30%
OTHER OBJECTS	4,001,344	4,034,899	1%
NON-CAPITALIZED EQUIPMENT	237,157	260,040	10%
TERMINATION BENEFITS	1,500	500	-67%
TOTAL DIRECT EXPENDITURES	36,910,936	39,863,297	8%
REVENUE OVER (UNDER) EXPENSES	-578,436	385,493	
OTHER SOURCES/USES OF FUNDS	0	2,005,000	
FUND BALANCE - End of Year	\$ 18,945,506	\$ 22,185,467	

[1] Per FY2022 School District Budget Form filed with ISBE

Lisle Community Unit School District 202 FY2023 Budget Comparison - Tentative to Final ALL FUNDS

	<u>Tentative Budget</u>	<u>Final Budget</u>	<u>Difference</u>	<u>%</u>	<u>Explanation</u>
FUND BALANCE - Beg of Year	\$ 20,231,306	\$ 19,794,974	\$ (436,332)		Updated for Unaudited Financial Results
REVENUE:					
LOCAL SOURCES	34,316,650	35,255,100	938,450	3%	Signficant increase to CPPRT revenues based on IDOR estimates Adjusted interest income based on rapid rise in rates
STATE SOURCES	2,438,443	2,889,025	450,582	18%	Updated transportation reimbursements based on preliminary claim
FEDERAL SOURCES	<u>2,497,924</u>	<u>2,104,665</u>	<u>-393,259</u>	-16%	IDEA, Title, and ESSER grants updated for approved amounts.
TOTAL DIRECT REVENUE	39,253,017	40,248,790	995,773	3%	
EXPENDITURES:					
SALARIES	19,361,000	19,989,700	628,700	3%	} Refined salary & benefit figures to reflect final staffing and ratified LEA agreement
EMPLOYEE BENEFITS	6,957,950	7,397,960	440,010	6%	
PURCHASED SERVICES	5,012,148	5,069,619	57,471	1%	Minor adjustments to transportation expense budgets
SUPPLIES AND MATERIALS	1,791,504	1,756,874	-34,630	-2%	Minor adjustments to various supply accounts
CAPITAL OUTLAY	1,592,505	1,353,705	-238,800	-15%	Adjusted for timing of payments related to Summer 2022 work
OTHER OBJECTS	3,998,499	4,034,899	36,400	1%	Refined Safe Schools and TCD tuition amounts
NON-CAPITALIZED EQUIPMENT	258,440	260,040	1,600	1%	No significant changes
TERMINATION BENEFITS	<u>500</u>	<u>500</u>	<u>0</u>	-	No changes
TOTAL DIRECT EXPENDITURES	<u>38,972,546</u>	<u>39,863,297</u>	<u>890,751</u>	2%	
REVENUE OVER (UNDER) EXPENSES	280,471	385,493	105,022		
OTHER SOURCES/USES OF FUNDS	2,005,000	2,005,000	0		
FUND BALANCE - End of Year	<u><u>\$ 22,516,777</u></u>	<u><u>\$ 22,185,467</u></u>	<u><u>\$ (331,310)</u></u>		

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2023 BUDGET
BUDGET SUMMARY

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
ESTIMATED BEGINNING FUND BALANCE July 1, 2022 (without Student Activity Funds)		11,693,494	1,381,566	183,724	1,811,560	443,670	3,467,111	813,849	-	19,794,974
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	28,873,600	3,083,700	1,518,100	780,900	936,600	41,400	14,800	6,000	35,255,100
STATE SOURCES	3000	1,707,125	-	-	1,131,900	-	50,000	-	-	2,889,025
FEDERAL SOURCES	4000	2,080,665	-	-	24,000	-	-	-	-	2,104,665
Total Direct Receipts/Revenues		32,661,390	3,083,700	1,518,100	1,936,800	936,600	91,400	14,800	6,000	40,248,790
Receipts/Revenues for "On Behalf" Payments	3998	9,283,000	-	-	-	-	-	-	-	9,283,000
Total Receipts/Revenues		41,944,390	3,083,700	1,518,100	1,936,800	936,600	91,400	14,800	6,000	49,531,790
DISBURSEMENTS/EXPENDITURES										
INSTRUCTION	1000	20,396,944	-	-	-	366,820	-	-	-	20,763,764
SUPPORT SERVICES	2000	8,715,884	3,050,563	-	2,090,210	556,180	1,278,000	-	6,000	15,696,837
COMMUNITY SERVICES	3000	122,492	-	-	194,000	-	-	-	-	316,492
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,589,454	-	-	-	-	-	-	-	1,589,454
DEBT SERVICES	5000	-	-	1,496,750	-	-	-	-	-	1,496,750
Total Direct Disbursements/Expenditures		30,824,774	3,050,563	1,496,750	2,284,210	923,000	1,278,000	-	6,000	39,863,297
Disbursements/Expenditures for "On Behalf" Payments	4180	9,283,000	-	-	-	-	-	-	-	9,283,000
Total Disbursements/Expenditures		40,107,774	3,050,563	1,496,750	2,284,210	923,000	1,278,000	-	6,000	49,146,297
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,836,616	33,137	21,350	(347,410)	13,600	(1,186,600)	14,800	-	385,493
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Transfer of Working Cash Fund Interest	7120	8,800	-	-	-	-	-	-	-	8,800
Sale or Compensation for Fixed Assets	7300	5,000	-	-	-	-	2,000,000	-	-	2,005,000
Transfers to Capital Projects Fund	7800	-	-	-	-	-	750,000	-	-	750,000
Total Other Sources of Funds		13,800	-	-	-	-	2,750,000	-	-	2,763,800
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS										
Transfer of Working Cash Fund Interest	8120	-	-	-	-	-	-	8,800	-	8,800
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	750,000	-	-	-	-	-	-	-	750,000
Total Other Uses of Funds		750,000	-	-	-	-	-	8,800	-	758,800
Total Other Sources/Uses of Funds		(736,200)	-	-	-	-	2,750,000	(8,800)	-	2,005,000
ESTIMATED ENDING FUND BALANCE June 30, 2023 (Without Student Activity Funds)		12,793,910	1,414,703	205,074	1,464,150	457,270	5,030,511	819,849	-	22,185,467

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2023 BUDGET
BUDGET SUMMARY

SUMMARY OF EXPENDITURES (by Major Object)

Object Name	Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
Salaries		100	18,723,300	1,208,400		58,000		-		-	19,989,700
Employee benefits		200	6,190,370	282,580		2,010	923,000	-		-	7,397,960
Purchased Services		300	2,152,269	694,150	-	2,217,200		-		6,000	5,069,619
Supplies & Materials		400	986,874	763,000		7,000		-		-	1,756,874
Capital Outlay		500	55,505	20,200		-		1,278,000		-	1,353,705
Other Objects		600	2,538,149	-	1,496,750	-	-	-		-	4,034,899
Non-Capitalized Equipment		700	178,307	81,733		-		-		-	260,040
Termination Benefits		800	-	500		-		-		500	500
Total Expenditures			30,824,774	3,050,563	1,496,750	2,284,210	923,000	1,278,000		6,000	39,863,297

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2023 BUDGET
ESTIMATED RECEIPTS/REVENUES

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
RECEIPTS/REVENUES FROM LOCAL SOURCES										
TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies	-	21,754,000	2,896,200	1,510,100	699,100	440,100	-	6,000	6,000	27,311,500
Special Education Purposes Levy	1140	5,291,500	-	-	-	-	-	-	-	5,291,500
FICA and Medicare Only Levies	1150	-	-	-	-	460,100	-	-	-	460,100
Total Taxes Levied by District		<u>27,045,500</u>	<u>2,896,200</u>	<u>1,510,100</u>	<u>699,100</u>	<u>900,200</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>33,063,100</u>
PAYMENTS IN LIEU OF TAXES										
Corporate Personal Property Replacement Taxes	1230	1,092,000	-	-	-	25,900	-	-	-	1,117,900
Total Payments in Lieu of Taxes		<u>1,092,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,117,900</u>
TUITION										
Summer School Tuition from Pupils or Parents	1321	1,000	-	-	-	-	-	-	-	1,000
Total Tuition		<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
TRANSPORTATION FEES										
Regular Transportion Fees from Other Districts	1412	-	-	-	50,000	-	-	-	-	50,000
Special Ed Transportion Fees from Other Districts	1442	-	-	-	10,000	-	-	-	-	10,000
Total Transportation Fees		<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
EARNINGS ON INVESTMENTS										
Interest on Investments	1510	310,200	32,500	8,000	21,800	10,500	41,400	8,800	-	433,200
Total Earnings on Investments		<u>310,200</u>	<u>32,500</u>	<u>8,000</u>	<u>21,800</u>	<u>10,500</u>	<u>41,400</u>	<u>8,800</u>	<u>-</u>	<u>433,200</u>
FOOD SERVICE										
Sales to Pupils - Lunch	1611	120,000	-	-	-	-	-	-	-	120,000
Sales to Pupils - Breakfast	1612	2,000	-	-	-	-	-	-	-	2,000
Sales to Pupils - A la Carte	1613	78,000	-	-	-	-	-	-	-	78,000
Sales to Adults	1620	1,200	-	-	-	-	-	-	-	1,200
Total Food Service		<u>201,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>201,200</u>
DISTRICT/SCHOOL ACTIVITY INCOME										
Admissions - Athletic	1711	12,500	-	-	-	-	-	-	-	12,500
Admissions - Other	1719	4,500	-	-	-	-	-	-	-	4,500
Fees	1720	69,500	-	-	-	-	-	-	-	69,500
Student Activity Fund Revenues	1799	200,000	-	-	-	-	-	-	-	200,000
Total District/School Activity Income (without Student Activity Funds)		<u>86,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,500</u>
Total District/School Activity Income (with Student Activity Funds)		<u>286,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>286,500</u>
TEXTBOOK INCOME										
Sales - Regular Textbooks	1821	200	-	-	-	-	-	-	-	200
Total District/School Activity Income		<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2023 BUDGET
ESTIMATED RECEIPTS/REVENUES

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
OTHER REVENUE FROM LOCAL SOURCES										
Rentals	1910	-	145,000							145,000
Contributions and Donations from Private Sources	1920	1,000	-	-	-	-	-	-	-	1,000
Refund of Prior Years' Expenditures	1950	115,000	10,000	-	-	-			-	125,000
Drivers' Education Fees	1970	15,000								15,000
Payments from Other Districts	1991	5,000	-	-	-	-				5,000
Other Local Revenues	1999	1,000	-	-	-	-				1,000
Total Other Revenue from Local Sources		137,000	155,000	-	-	-	-	-	-	292,000
Total Receipts/Revenues from Local Sources (without Student Activity Funds)	1000	28,873,600	3,083,700	1,518,100	780,900	936,600	41,400	14,800	6,000	35,255,100
Total Receipts/Revenues from Local Sources (with Student Activity Funds)	1000	29,073,600								35,455,100
RECEIPTS/REVENUES FROM STATE SOURCES										
UNRESTRICTED GRANTS-IN-AID										
Evidence Based Funding Formula	3001	1,257,077	-	-	-	-	-	-		1,257,077
Total Unrestricted Grants-In-Aid		1,257,077	-	-	-	-	-	-		1,257,077
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	123,000			-					123,000
Special Education - Orphanage - Individual	3120	280,400			70,100					350,500
Special Education - Orphanage - Summer	3130	11,700			1,300					13,000
Total Special Education		415,100			71,400					486,500
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Secondary Program Improvement (CTEI)	3220	6,843	-			-				6,843
Total Career and Technical Education		6,843	-			-				6,843
State Free Lunch & Breakfast	3360	5,400								5,400
Driver Education	3370	21,500	-							21,500
TRANSPORTATION										
Transportation - Regular/Vocational	3500	-	-		469,600	-				469,600
Transportation - Special Education	3510	-	-		590,900	-				590,900
Total Transportation		-	-		1,060,500	-				1,060,500
School Infrastructure - Maintenance Projects	3925		-				50,000			50,000
Other Restricted Revenue from State Sources	3999	1,205	-	-	-	-	-	-	-	1,205
Total Restricted Grants-In-Aid		450,048	-	-	1,131,900	-	50,000	-	-	1,631,948
Total Receipts/Revenues from State Sources	3000	1,707,125	-	-	1,131,900	-	50,000	-	-	2,889,025

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2023 BUDGET
ESTIMATED RECEIPTS/REVENUES

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
RECEIPTS/REVENUES FROM FEDERAL SOURCES										
RESTRICTED GRANTS-IN-AID REC'D FROM										
FEDERAL GOVT. THRU THE STATE										
FOOD SERVICE										
National School Lunch Program	4210	340,000				-				340,000
Total Food Service		340,000				-				340,000
TITLE I										
Title I - Low Income	4300	138,000	-		-	-				138,000
Total Title I		138,000	-		-	-				138,000
TITLE IV										
Title IV - Student Support & Academic Enrichment	4400	10,000	-		-	-				10,000
Total Title IV		10,000	-		-	-				10,000
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600	13,124	-		-	-				13,124
Federal Special Education - IDEA Flow-Through	4620	562,117	-		-	-				562,117
Total Federal Special Education		575,241	-		-	-				575,241
CTE - PERKINS										
CTE - Perkins - Title III E Tech Prep	4770	6,424	-			-				6,424
Total CTE - Perkins		6,424	-			-				6,424
McKinney Education for Homeless Children	4920	13,000	-		-	-				13,000
Title II - Teacher Quality	4932	42,000	-		-	-				42,000
Medicaid Matching Funds - Administrative Outreach	4991	44,000	-		-	-				44,000
Medicaid Matching Funds - Fee-for-Service Program	4992	80,000	-		-	-				80,000
Other Restricted Revenue from Federal Sources	4998	832,000	-		24,000	-	-			856,000
Total Restricted Grants-In-Aid Rec'd from Federal Govt. Thru the State		2,080,665	-	-	24,000	-			-	2,104,665
Total Receipts/Revenues from Federal Sources	4000	2,080,665	-	-	24,000	-	-	-	-	2,104,665
TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds)		32,661,390	3,083,700	1,518,100	1,936,800	936,600	91,400	14,800	6,000	40,248,790
TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds)		32,861,390								40,448,790

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2023 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)										
Regular Programs	1100	9,137,100	2,846,250	209,410	573,150	47,505	13,300	87,000	-	12,913,715
Pre-K Programs	1125	128,300	44,150	1,250	5,400	-	-	-	-	179,100
Special Education Programs	1200	2,045,300	928,410	47,800	38,260	-	-	31,850	-	3,091,620
Special Education Programs Pre-K	1225	128,400	44,150	515	2,000	-	-	-	-	175,065
Remedial and Supplemental Programs K-12	1250	458,000	163,960	2,000	38,200	-	-	-	-	662,160
CTE Programs	1400	224,400	103,470	33,600	17,292	-	-	1,170	-	379,932
Interscholastic Programs	1500	612,900	59,860	130,025	84,700	-	26,000	8,152	-	921,637
Summer School Programs	1600	11,800	750	-	1,000	-	-	-	-	13,550
Gifted Programs	1650	41,200	77,270	-	500	-	-	-	-	118,970
Driver's Education Programs	1700	93,100	23,370	1,800	4,000	-	125	-	-	122,395
Bilingual Programs	1800	309,100	148,450	5,050	2,900	-	-	-	-	465,500
Truant Alternative & Optional Programs	1900	96,400	44,250	21,900	750	-	-	-	-	163,300
Special Education Programs K-12 Private Tuition	1912						1,190,000			1,190,000
Student Activity Fund Expenditures	1999						200,000			200,000
Total Instruction (Without Student Activity Funds)	1000	13,286,000	4,484,340	453,350	768,152	47,505	1,229,425	128,172	-	20,396,944
Total Instruction (With Student Activity Funds)	1000	13,286,000	4,484,340	453,350	768,152	47,505	1,429,425	128,172	-	20,596,944
SUPPORT SERVICES (ED)										
Support Services - Pupils										
Attendance & Social Work Services	2110	402,700	148,700	10,800	9,800	-	-	1,170	-	573,170
Guidance Services	2120	252,800	57,720	4,650	5,000	-	225	3,509	-	323,904
Health Services	2130	353,700	53,440	11,150	7,900	-	-	4,170	-	430,360
Psychological Services	2140	383,000	138,680	2,900	7,050	-	-	1,170	-	532,800
Speech Pathology & Audiology Services	2150	330,900	103,740	2,000	3,576	-	-	-	-	440,216
Other Support Services - Pupils	2190	104,400	-	5,000	3,600	-	-	-	-	113,000
Total Support Services - Pupil	2100	1,827,500	502,280	36,500	36,926	-	225	10,019	-	2,413,450
Support Services - Instructional Staff										
Improvement of Instruction Services	2210	255,900	48,280	61,791	14,481	-	600	-	-	381,052
Educational Media Services	2220	258,100	71,940	33,510	45,755	-	365	4,795	-	414,465
Assessment & Testing	2230	-	-	62,206	3,100	-	-	-	-	65,306
Total Support Services - Instructional Staff	2200	514,000	120,220	157,507	63,336	-	965	4,795	-	860,823
Support Services - General Administration										
Board of Education Services	2310	37,900	7,710	84,320	9,600	-	13,000	-	-	152,530
Executive Administration Services	2320	265,500	75,240	4,480	2,500	-	2,500	-	-	350,220
Special Area Administration Services	2330	221,000	78,310	5,700	4,750	-	500	-	-	310,260
Claims Paid from Self Insurance Fund	2361	-	-	73,000	-	-	-	-	-	73,000
Total Support Services - General Admin	2300	524,400	161,260	167,500	16,850	-	16,000	-	-	886,010

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2023 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
Support Services - School Administration										
Office of the Principal Services	2410	1,645,700	667,820	36,050	20,500	-	6,200	14,121	-	2,390,391
Total Support Services - School Admin	2400	1,645,700	667,820	36,050	20,500	-	6,200	14,121	-	2,390,391
Support Services - Business										
Direction of Business Support Services	2510	127,300	23,220	2,100	500	-	600	-	-	153,720
Fiscal Services	2520	191,000	56,150	30,600	6,250	-	600	-	-	284,600
Foods Services	2560	-	-	352,700	5,000	8,000	-	5,000	-	370,700
Total Support Services - Business	2500	318,300	79,370	385,400	11,750	8,000	1,200	5,000	-	809,020
Support Services - Central										
Information Services	2630	110,200	29,060	60,450	2,600	-	470	-	-	202,780
Staff Services	2640	158,600	55,240	26,250	1,250	-	1,000	-	-	242,340
Data Processing Services	2660	338,600	90,780	347,740	27,000	-	3,250	16,200	-	823,570
Total Support Services - Central	2600	607,400	175,080	434,440	30,850	-	4,720	16,200	-	1,268,690
Other Support Services	2900	-	-	87,500	-	-	-	-	-	87,500
Total Support Services	2000	5,437,300	1,706,030	1,304,897	180,212	8,000	29,310	50,135	-	8,715,884
COMMUNITY SERVICES (ED)	3000	-	-	83,982	38,510	-	-	-	-	122,492
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS										
Payments to Other Govt Units										
Payments for Special Education Programs	4120			308,740			-			308,740
Payments for CTE Programs	4140			1,300			3,000			4,300
Total Pmts to Other Dist & Govt Units	4100			310,040			3,000			313,040
Payments to Other Govt Units										
Payments for Regular Programs - Tuition	4210						68,000			68,000
Payments for Special Education Programs - Tuition	4220						1,048,414			1,048,414
Payments for CTE Programs - Tuition	4240						160,000			160,000
Total Pmts to Other Dist & Govt Units - Tuition	4200						1,276,414			1,276,414
Total Pmts to Other Dist & Govt Units	4000			310,040			1,279,414			1,589,454
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES (Without Student Activity Funds)		18,723,300	6,190,370	2,152,269	986,874	55,505	2,538,149	178,307	-	30,824,774
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES (With Student Activity Funds)		18,723,300	6,190,370	2,152,269	986,874	55,505	2,738,149	178,307	-	31,024,774

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2023 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)										
Support Services - Business										
Operation & Maintenance of Plant Services	2540	1,208,400	282,580	694,150	763,000	20,200	-	81,733	500	3,050,563
Total Support Services - Business	2500	1,208,400	282,580	694,150	763,000	20,200	-	81,733	500	3,050,563
Total Support Services	2000	1,208,400	282,580	694,150	763,000	20,200	-	81,733	500	3,050,563
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		1,208,400	282,580	694,150	763,000	20,200	-	81,733	500	3,050,563
DEBT SERVICES FUND (DS)										
DEBT SERVICES (DS)										
Debt Service - Interest on Long-Term Debt	5200						471,250			471,250
Debt Service - Payments of Principal on LT Debt	5300						1,025,000			1,025,000
Debt Service Other	5400			-			500			500
Total Debt Service	5000			-			1,496,750			1,496,750
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES				-			1,496,750			1,496,750
TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)										
Support Services - Business										
Pupil Transportation Services	2550	58,000	2,010	2,023,200	7,000	-	-	-	-	2,090,210
Total Support Services	2000	58,000	2,010	2,023,200	7,000	-	-	-	-	2,090,210
COMMUNITY SERVICES (ED)	3000	-	-	194,000	-	-	-	-	-	194,000
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		58,000	2,010	2,217,200	7,000	-	-	-	-	2,284,210
MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)										
Regular Programs	1100		145,050							145,050
Pre-K Programs	1125		7,280							7,280
Special Education Programs	1200		141,990							141,990
Special Education Programs Pre-K	1225		7,220							7,220
Remedial and Supplemental Programs K-12	1250		20,170							20,170
CTE Programs	1400		3,280							3,280
Interscholastic Programs	1500		29,350							29,350
Summer School Programs	1600		340							340
Gifted Programs	1650		600							600
Driver's Education Programs	1700		1,360							1,360
Bilingual Programs	1800		4,580							4,580
Truants' Alternative & Optional Programs	1900		5,600							5,600
Total Instruction	1000		366,820							366,820

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2023 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
SUPPORT SERVICES (MR/SS)										
Support Services - Pupil										
Attendance & Social Work Services	2110		5,860							5,860
Guidance Services	2120		10,700							10,700
Health Services	2130		13,290							13,290
Psychological Services	2140		5,580							5,580
Speech Pathology & Audiology Services	2150		4,810							4,810
Other Support Services - Pupils	2190		7,990							7,990
Total Support Services - Pupil	2100		<u>48,230</u>							<u>48,230</u>
Support Services - Instructional Staff										
Improvement of Instruction Services	2210		3,720							3,720
Educational Media Services	2220		7,340							7,340
Total Support Services - Instructional Staff	2200		<u>11,060</u>							<u>11,060</u>
Support Services - General Administration										
Board of Education Services	2310		7,330							7,330
Executive Administration Services	2320		11,330							11,330
Special Area Administration Services	2330		12,640							12,640
Total Support Services - General Admin	2300		<u>31,300</u>							<u>31,300</u>
Support Services - School Administration										
Office of the Principal Services	2410		71,860							71,860
Total Support Services - School Admin	2400		<u>71,860</u>							<u>71,860</u>
Support Services - Business										
Direction of Business Support Services	2510		24,360							24,360
Fiscal Services	2520		36,920							36,920
Operation & Maintenance of Plant Service	2540		230,570							230,570
Pupil Transportation Services	2550		9,160							9,160
Total Support Services - Business	2500		<u>301,010</u>							<u>301,010</u>
Support Services - Central										
Information Services	2630		21,300							21,300
Staff Services	2640		16,680							16,680
Data Processing Services	2660		54,740							54,740
Total Support Services - Central	2600		<u>92,720</u>							<u>92,720</u>
Total Support Services	2000		556,180							556,180
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES			923,000							923,000

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2023 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)										
Support Services - Business										
Facilities Acquisition & Construction Services	2530	-	-	-	-	1,278,000	-	-	-	1,278,000
Total Support Services	2000	-	-	-	-	1,278,000	-	-	-	1,278,000
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		-	-	-	-	1,278,000	-	-	-	1,278,000
TORT FUND (TF)										
SUPPORT SERVICES - BUSINESS										
Operation & Maintenance of Plant Service	2540	-	-	6,000	-	-	-	-	-	6,000
Total Support Services - Business	2000	-	-	6,000	-	-	-	-	-	6,000
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		-	-	6,000	-	-	-	-	-	6,000

Lisle Community Unit School District 202
Fund Balance Review
6/30/2023 (Estimated)

Description		Educational	O&M	Transportation	Working Cash	Total Operating Funds
Estimated Fund Balance @ 06/30/2023 (Accrual Basis - Early Taxes Deferred)	A	\$12,793,910	\$1,414,703	\$1,464,150	\$819,849	\$16,492,612
FY2023 Direct Expenditures - Estimated		\$30,824,774	\$3,050,563	\$2,284,210		\$36,159,547
FY2022 Direct Expenditures - Unaudited		28,429,492	2,783,647	2,379,847		33,592,986
FY2021 Direct Expenditures		<u>27,365,467</u>	<u>2,790,248</u>	<u>1,575,809</u>		<u>31,731,524</u>
3 Year Avg Direct Expenditures	B	\$28,873,244	\$2,874,819	\$2,079,955		\$33,828,019
3 Year Avg Expenditures Per Day (B/365)	C	\$79,105	\$7,876	\$5,699		\$92,680
Number of Days Expenditures in Fund Balance (A/C)		<u>162</u>	<u>180</u>	<u>257</u>		<u>178</u>

Note: Board Policy 4:20 Fund Balances seeks to maintain year-end fund balances, exclusive of early tax receipts, of no less than 90 days and no more than 180 days of the combined expenditures

**Lisle Community Unit School District No. 202
Preliminary (Unaudited) Financial Results
For the Year Ending June 30, 2022**

This analysis is intended to be an easily readable overview of Lisle Community Unit School District’s preliminary financial results for the year ending June 30, 2022 on the accrual basis of accounting.

Comparative Summary of Revenues, Expenditures, Other Sources (Uses) and Changes in Fund Balance – Accrual Basis: The following statement provides an overview of the District’s financial activities for the year ending June 30, 2022 with a comparison to budgeted amounts.

COMPARATIVE SUMMARY OF REVENUES, EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE		
Accrual Basis		
All Funds - For the Year Ending June 30, 2022		
<i>Amounts in Thousands</i>		
	<u>Budget</u>	<u>Actual</u>
Revenues	\$36,333	\$37,828
Expenditures	<u>36,911</u>	<u>37,070</u>
Excess of Revenues over Expenditures	-578	758
Other Sources (Uses) of Funds	0	11
Fund Balances - July 1, 2021	<u>19,524</u>	<u>19,026</u>
Fund Balances - June 30, 2022	<u><u>\$18,946</u></u>	<u><u>\$19,795</u></u>

Highlights:

- Budgeted expenditures exceeded budgeted revenues by \$578,000 for the year ending June 30, 2022. In comparison, actual revenues exceeded actual expenditures by \$758,000 during fiscal year 2022. The District realized approximately \$1.5 million more in revenues than original anticipated. Expenditures were approximately \$159,000, less than 1%, over budget for the year.
- Operating Fund revenues of \$36.3 million exceeded actual expenditures of \$33.6 million by approximately \$2.7 million during fiscal year 2022. This surplus was offset by \$1.25 million in transfers to the Capital Projects Fund for current and future facility needs.
- The District’s overall financial condition improved as total fund balances increased by \$769,000 or approximately 4%.

Lisle Community Unit School District No. 202
Preliminary (Unaudited) Financial Results
For the Year Ending June 30, 2022

Comparative Summary of Revenues – Accrual Basis: The following is the analysis of actual revenues in comparison to budget for the year ending June 30, 2022.

COMPARATIVE SUMMARY OF REVENUES - Accrual Basis				
All Funds - For the Year ending June 30, 2022				
Amounts in Thousands				
	<u>Budget</u>	<u>Actual</u>	<u>Positive / (Negative)</u>	<u>% Change</u>
Property Taxes	\$ 31,544	\$ 31,539	\$ (5)	0%
Corp Pers. Prop. Taxes	545	1,039	494	91%
Earnings on Investments	9	57	48	533%
Other Local Revenue	402	457	55	14%
Evidence Based Funding	1,256	1,256	-	0%
Restricted State Grants	940	1,238	298	32%
Restricted Federal Grants	1,637	2,242	605	37%
Total	<u>\$ 36,333</u>	<u>\$ 37,828</u>	<u>\$ 1,495</u>	4%

Highlights:

- Total revenues were approximately \$1.5 million more than budgeted.
- Actual property taxes collected were approximately \$5,000 lower than budget expectations.
- The District realized approximately \$500,000 more in Corporate Personal Property Replacement Taxes (CPPRT) than originally estimated by the Illinois Department of Revenue. CPPRT receipts fluctuate from year to year based on state-wide tax collections.
- Investment earnings were approximately \$48,000 higher than budget. Interest rates rose rapidly during the second half of the fiscal year facilitating this increase.
- Other Local Revenues were higher than budget with conservative estimates for athletic participation fees and reimbursements for shared transportation costs with other school districts.
- Actual Restricted State Grant revenues were approximately \$298,000 more than budget as a result of higher than anticipated transportation claim reimbursements and the school maintenance grant award from the State of Illinois.
- Restricted Federal Grants were \$600,000 more than budgeted as a result of higher meal reimbursement rates under the National School Lunch Program providing free meals to all students and the timing of ESSER funding across fiscal years.

Lisle Community Unit School District No. 202
Preliminary (Unaudited) Financial Results
For the Year Ending June 30, 2022

Comparative Summary of Expenditures – Accrual Basis: The following is the analysis of actual expenditures in comparison to budget for the year ending June 30, 2022.

COMPARATIVE SUMMARY OF EXPENDITURES - Accrual Basis				
All Funds - For the Year ending June 30, 2022				
Amounts in Thousands				
	<u>Budget</u>	<u>Actual</u>	<u>Positive / (Negative)</u>	<u>% Change</u>
Salaries	\$ 18,859	\$ 19,025	\$ (166)	-1%
Employee Benefits	6,557	6,627	(70)	-1%
Purchased Services	4,517	4,893	(376)	-8%
Supplies & Materials	1,699	1,508	191	11%
Capital Outlay	1,039	1,139	(100)	-10%
Other Objects (Includes Tuition)	4,001	3,718	283	7%
Non-capitalized Equipment	237	151	86	36%
Termination Benefits	2	9	(7)	-
Total	<u>\$ 36,911</u>	<u>\$ 37,070</u>	<u>\$ (159)</u>	0%

Highlights:

- Total expenses were approximately \$159,000, or less than 1% over budget.
- Salaries and benefits were slightly higher than budget expectations.
- The actual cost of purchased services were 8% more than budget. Most functions were below budget for purchased services. Food services was \$190,000 over budget as a result of increased participation with universally free meals. Pupil transportation services was also over budget by \$409,000.
- The costs of supplies and materials were 11%, or approximately \$191,000, less than budgeted. Conservative instructional supply budgets were not utilized during the school year.
- Capital outlay costs were 10% more than budget as a result of the timing of construction payments related to the summer 2022 work at Lisle Senior High School.
- Tuition costs were 7% under budget due to less students needing to be placed in outside tuition facilities than originally anticipated. Overall, tuition costs decreased by approximately \$133,000 as compared to FY2021.

Lisle Community Unit School District No. 202
Preliminary (Unaudited) Financial Results
For the Year Ending June 30, 2022

- Equipment purchases for building and grounds operations were conservatively budgeted in case additional needs arose. These dollars were not spent which contributed to the \$86,000 in unused funds.

Lisle Community Unit School District 202
Budget Compared to Actual - All Funds
For the Year Ending June 30, 2022

	<u>Educational</u>	<u>Operations & Maint.</u>	<u>Debt Services</u>	<u>Trans- portation</u>	<u>Municipal Ret/Soc Sec</u>	<u>Capital Projects</u>	<u>Working Cash</u>	<u>Tort</u>	<u>Total</u>	<u>Budget</u>	<u>Percent Realized</u>
Fund Balance - July 1, 2021	\$ 9,873,014	\$ 1,108,229	\$ 1,179,072	\$ 2,409,079	\$ 441,799	\$ 3,205,228	\$ 809,212	\$ -	\$ 19,025,633		
Revenue:											
Local Sources:											
Property Taxes	26,332,184	2,795,526	504,739	998,921	898,633	-	4,619	4,619	31,539,241	31,543,700	100%
Interest	38,063	3,913	613	4,100	1,324	7,288	1,567	-	56,868	9,200	618%
Other Local	1,220,430	143,741	-	104,090	28,392	50	-	-	1,496,703	947,400	158%
State Sources	1,780,522	-	-	662,941	-	50,000	-	-	2,493,463	2,195,545	114%
Federal Sources	2,115,595	113,804	-	12,276	-	-	-	-	2,241,675	1,636,655	137%
Total Revenue	31,486,794	3,056,984	505,352	1,782,328	928,349	57,338	6,186	4,619	37,827,950	36,332,500	104%
Expenditures:											
Salaries	17,843,448	1,124,966		57,079		-		-	19,025,493	18,859,400	101%
Employee Benefits	5,465,197	234,254		1,023	926,478	-		-	6,626,952	6,556,970	101%
Purchased Services	2,011,112	537,256	-	2,315,503		24,928		4,619	4,893,418	4,516,601	108%
Supplies and Materials	760,667	740,896		6,242		-		-	1,507,805	1,699,164	89%
Capital Outlay	19,752	98,848		-		1,020,527		-	1,139,127	1,038,800	110%
Other Objects	2,216,833	-	1,500,700	-	-	-		-	3,717,533	4,001,344	93%
Non-capitalized Equipment	103,521	47,427		-		-		-	150,948	237,157	64%
Termination Benefits	8,962	-		-		-			8,962	1,500	597%
Total Expenditures	28,429,492	2,783,647	1,500,700	2,379,847	926,478	1,045,455		4,619	37,070,238	36,910,936	100%
Revenue Over (Under)											
Expenditures	<u>3,057,302</u>	<u>273,337</u>	<u>(995,348)</u>	<u>(597,519)</u>	<u>1,871</u>	<u>(988,117)</u>	<u>6,186</u>	<u>-</u>	<u>757,712</u>	<u>(578,436)</u>	
Other Sources/(Uses)											
Other Sources	13,179	-	-	-	-	1,250,000	-	-	1,263,179	1,250,200	101%
Other (Uses)	(1,250,000)	-	-	-	-	-	(1,549)	-	(1,251,549)	(1,250,200)	100%
Total Other Sources/(Uses)	(1,236,821)	-	-	-	-	1,250,000	(1,549)	-	11,630	-	
Fund Balance - June 30, 2022	\$ 11,693,495	\$ 1,381,566	\$ 183,724	\$ 1,811,560	\$ 443,670	\$ 3,467,111	\$ 813,849	\$ -	\$ 19,794,975		

**Lisle Community Unit School District 202
State Funding Update
Vouchers Awaiting Processing by Comptroller
June 30, 2022**

<u>Program Name</u>	<u>Project Yr</u>	<u>Voucher Date</u>	<u>Amount</u>
Driver Education	2022	12/22/2021	\$ 5,374.14
	2022	3/28/2022	\$ 5,374.14
	2022	6/15/2022	\$ 5,374.14
Grant Total			\$ 16,122.42

Days Outstanding

0-30	\$ 5,374.14
31-60	\$ -
61-90	\$ -
91-120	\$ 5,374.14
121-150	\$ -
151-180	\$ -
181-210	\$ 5,374.14
	\$ 16,122.42