

# Community Unit School District 308

## YTD Revenue For the Period 05/01/2023 through 05/31/2023

Fiscal Year: 2022-2023

|                                               | <u>05/01/2023 - 05/31/2023</u> | <u>Year To Date</u>     | <u>Budget</u>           | <u>Budget Balance</u>  |              |
|-----------------------------------------------|--------------------------------|-------------------------|-------------------------|------------------------|--------------|
| <b>INCOME</b>                                 |                                |                         |                         |                        |              |
| Education Fund (10)                           |                                |                         |                         |                        |              |
| Local: Property Taxes (11xx) (+)              | \$6,729,456.79                 | \$50,034,113.50         | \$89,650,000.00         | \$39,615,886.50        | 55.8%        |
| Local: CPPRT (1230) (+)                       | \$872,451.00                   | \$4,469,823.29          | \$2,409,057.00          | (\$2,060,766.29)       | 185.5%       |
| Local: Interest Income (1510) (+)             | \$0.00                         | \$328,054.01            | \$20,000.00             | (\$308,054.01)         | 1640.3%      |
| Local: Miscellaneous (1xxx) (+)               | \$99,371.83                    | \$8,688,666.95          | \$7,752,800.00          | (\$935,866.95)         | 112.1%       |
| State: General Aid (3001) (+)                 | \$8,092,942.00                 | \$70,890,468.41         | \$83,013,351.00         | \$12,122,882.59        | 85.4%        |
| State: Special Education (31xx) (+)           | \$0.00                         | \$7,021,630.07          | \$1,988,553.65          | (\$5,033,076.42)       | 353.1%       |
| State: Early Childhood (3705) (+)             | \$111,207.00                   | \$1,223,278.00          | \$1,334,485.00          | \$111,207.00           | 91.7%        |
| State: Miscellaneous (3xxx) (+)               | \$58,331.80                    | \$384,646.73            | \$460,032.88            | \$75,386.15            | 83.6%        |
| Federal: Child Nutrition Programs (42xx) (+)  | \$804,086.97                   | \$3,995,229.18          | \$2,200,000.00          | (\$1,795,229.18)       | 181.6%       |
| Federal: Title I (4300) (+)                   | \$257,054.00                   | \$1,136,690.00          | \$1,681,121.54          | \$544,431.54           | 67.6%        |
| Federal: Specail Education (46xx) (+)         | \$698,074.09                   | \$3,900,189.14          | \$4,124,236.38          | \$224,047.24           | 94.6%        |
| Federal: Miscellaneous (4xxx) (+)             | \$1,409,656.00                 | \$7,029,010.02          | \$9,153,738.17          | \$2,124,728.15         | 76.8%        |
| Sub-total : Education Fund (10)               | <u>\$19,132,631.48</u>         | <u>\$159,101,799.30</u> | <u>\$203,787,375.62</u> | <u>\$44,685,576.32</u> | <u>78.1%</u> |
| Operations & Mainenance Fund (20)             |                                |                         |                         |                        |              |
| Local: Property Taxes (11xx) (+)              | \$1,000,684.28                 | \$7,440,380.38          | \$13,350,000.00         | \$5,909,619.62         | 55.7%        |
| Local: Interest Income (1510) (+)             | \$0.00                         | \$218,577.22            | \$1,500.00              | (\$217,077.22)         | 14571.8%     |
| Local: Miscellaneous (1xxx) (+)               | \$45,437.23                    | \$739,939.63            | \$500,000.00            | (\$239,939.63)         | 148.0%       |
| State Sources Revenue (3xxx) (+)              | \$0.00                         | \$6,009,009.00          | \$6,009,009.00          | \$0.00                 | 100.0%       |
| Sub-total : Operations & Mainenance Fund (20) | <u>\$1,046,121.51</u>          | <u>\$14,407,906.23</u>  | <u>\$19,860,509.00</u>  | <u>\$5,452,602.77</u>  | <u>72.5%</u> |
| Debt Service Fund (30)                        |                                |                         |                         |                        |              |
| Local: Property Taxes (11xx) (+)              | \$2,531,413.11                 | \$20,597,951.24         | \$36,505,987.00         | \$15,908,035.76        | 56.4%        |
| Local: Interest Income (1510) (+)             | \$0.00                         | \$395,661.66            | \$150,000.00            | (\$245,661.66)         | 263.8%       |
| Sub-total : Debt Service Fund (30)            | <u>\$2,531,413.11</u>          | <u>\$20,993,612.90</u>  | <u>\$36,655,987.00</u>  | <u>\$15,662,374.10</u> | <u>57.3%</u> |
| Transportation Fund (40)                      |                                |                         |                         |                        |              |
| Local: Property Taxes (11xx) (+)              | \$172,835.75                   | \$1,284,898.70          | \$2,305,000.00          | \$1,020,101.30         | 55.7%        |
| Local: Interest Income (1510) (+)             | \$0.00                         | \$2,579.97              | \$50,000.00             | \$47,420.03            | 5.2%         |
| Local: Miscellaneous (1xxx) (+)               | \$30,100.00                    | \$81,073.98             | \$67,000.00             | (\$14,073.98)          | 121.0%       |
| State: Transportation (35xx) (+)              | \$0.00                         | \$6,356,706.59          | \$6,944,525.00          | \$587,818.41           | 91.5%        |
| Sub-total : Transportation Fund (40)          | <u>\$202,935.75</u>            | <u>\$7,725,259.24</u>   | <u>\$9,366,525.00</u>   | <u>\$1,641,265.76</u>  | <u>82.5%</u> |
| IMRF (50)                                     |                                |                         |                         |                        |              |
| Local: Property Taxes (+)                     | \$478,758.10                   | \$3,559,319.00          | \$6,385,000.00          | \$2,825,681.00         | 55.7%        |
| Local: CPPRT (1230) (+)                       | \$373,907.57                   | \$1,915,638.54          | \$1,000,000.00          | (\$915,638.54)         | 191.6%       |
| Local: Interest Income (1510) (+)             | \$0.00                         | \$101,335.64            | \$0.00                  | (\$101,335.64)         | 0.0%         |
| Sub-total : IMRF (50)                         | <u>\$852,665.67</u>            | <u>\$5,576,293.18</u>   | <u>\$7,385,000.00</u>   | <u>\$1,808,706.82</u>  | <u>75.5%</u> |
| Site & Construction (60)                      |                                |                         |                         |                        |              |
| Developer Fees (1290) (+)                     | \$144,689.55                   | \$1,443,670.08          | \$1,569,770.00          | \$126,099.92           | 92.0%        |
| Local: Interest Income (1510) (+)             | \$0.00                         | \$164,163.59            | \$50,000.00             | (\$114,163.59)         | 328.3%       |
| Local: Other Local (19xx) (+)                 | \$0.00                         | \$75,433.00             | \$0.00                  | (\$75,433.00)          | 0.0%         |
| State Sources Revenue (3xxx) (+)              | \$0.00                         | \$50,000.00             | \$0.00                  | (\$50,000.00)          | 0.0%         |

Operating Statement with Budget

## Community Unit School District 308

### YTD Revenue For the Period 05/01/2023 through 05/31/2023

Fiscal Year: 2022-2023

|                                      | <u>05/01/2023 - 05/31/2023</u> | <u>Year To Date</u>     | <u>Budget</u>           | <u>Budget Balance</u>  |               |
|--------------------------------------|--------------------------------|-------------------------|-------------------------|------------------------|---------------|
| Sub-total : Site & Construction (60) | \$144,689.55                   | \$1,733,266.67          | \$1,619,770.00          | (\$113,496.67)         | 107.0%        |
| Working Cash Fund (70)               |                                |                         |                         |                        |               |
| Local: Property Taxes (11xx) (+)     | \$13,161.45                    | \$97,672.20             | \$175,000.00            | \$77,327.80            | 55.8%         |
| Local: Interest Income (1510) (+)    | \$0.00                         | \$799,010.52            | \$15,000.00             | (\$784,010.52)         | 5326.7%       |
| Sub-total : Working Cash Fund (70)   | <u>\$13,161.45</u>             | <u>\$896,682.72</u>     | <u>\$190,000.00</u>     | <u>(\$706,682.72)</u>  | <u>471.9%</u> |
| <b>Total : INCOME</b>                | <b>\$23,923,618.52</b>         | <b>\$210,434,820.24</b> | <b>\$278,865,166.62</b> | <b>\$68,430,346.38</b> | <b>75.5%</b>  |
| <b>NET ADDITION/(DEFICIT)</b>        | <b>\$23,923,618.52</b>         | <b>\$210,434,820.24</b> | <b>\$278,865,166.62</b> | <b>\$68,430,346.38</b> | <b>75.5%</b>  |

**End of Report**

# Community Unit School District 308

## YTD Expense For the Period 05/01/2023 through 05/31/2023

Fiscal Year: 2022-2023

Include Pre Encumbrance

|                                              | <u>Budget</u>    | <u>Range To Date</u> | <u>Year To Date</u> | <u>Balance</u>  | <u>Encumbrance</u> | <u>Budget Balance</u> |        |
|----------------------------------------------|------------------|----------------------|---------------------|-----------------|--------------------|-----------------------|--------|
| <b>EXPENSES</b>                              |                  |                      |                     |                 |                    |                       |        |
| Education Fund 10                            |                  |                      |                     |                 |                    |                       |        |
| Salaries (1xx) (+)                           | \$142,893,520.74 | \$12,531,586.47      | \$118,979,420.59    | \$23,914,100.15 | \$26,517,960.55    | (\$2,603,860.40)      | -1.8%  |
| Benefits (2xx) (+)                           | \$22,821,152.37  | \$2,033,138.29       | \$19,354,960.26     | \$3,466,192.11  | \$727.15           | \$3,465,464.96        | 15.2%  |
| Purchased Services (3xx) (+)                 | \$13,491,645.69  | \$1,003,302.93       | \$12,439,853.61     | \$1,051,792.08  | \$1,217,527.56     | (\$165,735.48)        | -1.2%  |
| Supplies & Materials (4xx) (+)               | \$7,936,775.29   | \$499,514.13         | \$3,852,805.26      | \$4,083,970.03  | \$2,080,423.14     | \$2,003,546.89        | 25.2%  |
| Capital Outlay (5xx) (+)                     | \$75,327.00      | \$0.00               | \$70,326.50         | \$5,000.50      | \$37,000.00        | (\$31,999.50)         | -42.5% |
| Other (6xx) (+)                              | \$8,491,330.52   | \$388,798.12         | \$4,966,147.63      | \$3,525,182.89  | \$581,480.12       | \$2,943,702.77        | 34.7%  |
| Non-Capitalized Equipment (7xx) (+)          | \$2,752,942.30   | \$64,010.49          | \$1,001,611.17      | \$1,751,331.13  | \$481,327.03       | \$1,270,004.10        | 46.1%  |
| Sub-total : Education Fund 10                | \$198,462,693.91 | \$16,520,350.43      | \$160,665,125.02    | \$37,797,568.89 | \$30,916,445.55    | \$6,881,123.34        | 3.5%   |
| Operations & Maintenance Fund 20             |                  |                      |                     |                 |                    |                       |        |
| Salaries (1xx) (+)                           | \$7,794,978.73   | \$645,160.26         | \$6,930,457.02      | \$864,521.71    | \$602,202.94       | \$262,318.77          | 3.4%   |
| Benefits (2xx) (+)                           | \$1,528,773.33   | \$118,800.43         | \$1,229,643.21      | \$299,130.12    | \$709.35           | \$298,420.77          | 19.5%  |
| Purchased Services (3xx) (+)                 | \$4,246,824.00   | \$115,049.49         | \$3,307,775.67      | \$939,048.33    | \$887,830.57       | \$51,217.76           | 1.2%   |
| Supplies & Materials (4xx) (+)               | \$4,988,416.90   | \$287,263.72         | \$2,720,656.28      | \$2,267,760.62  | \$1,820,722.21     | \$447,038.41          | 9.0%   |
| Capital Outlay (5xx) (+)                     | \$150,000.00     | \$0.00               | \$75,514.19         | \$74,485.81     | \$26,422.67        | \$48,063.14           | 32.0%  |
| Other (6xx) (+)                              | \$15,000.00      | \$0.00               | \$8,197.92          | \$6,802.08      | \$4,788.00         | \$2,014.08            | 13.4%  |
| Non-Capitalized Equipment (7xx) (+)          | \$176,588.00     | \$3,864.43           | \$198,641.81        | (\$22,053.81)   | \$35,592.90        | (\$57,646.71)         | -32.6% |
| Sub-total : Operations & Maintenance Fund 20 | \$18,900,580.96  | \$1,170,138.33       | \$14,470,886.10     | \$4,429,694.86  | \$3,378,268.64     | \$1,051,426.22        | 5.6%   |
| Debt Services Fund 30                        |                  |                      |                     |                 |                    |                       |        |
| Interest on Long Term Debt (+)               | \$10,300,601.00  | \$0.00               | \$10,167,239.25     | \$133,361.75    | \$0.00             | \$133,361.75          | 1.3%   |
| Payments of Principal on Long-Term Debt (+)  | \$26,628,638.00  | \$0.00               | \$26,754,250.00     | (\$125,612.00)  | \$200.00           | (\$125,812.00)        | -0.5%  |
| Sub-total : Debt Services Fund 30            | \$36,929,239.00  | \$0.00               | \$36,921,489.25     | \$7,749.75      | \$200.00           | \$7,549.75            | 0.0%   |
| Transportation Fund 40                       |                  |                      |                     |                 |                    |                       |        |
| Salaries (1xx) (+)                           | \$4,708,313.95   | \$544,603.58         | \$4,787,613.80      | (\$79,299.85)   | \$69,899.78        | (\$149,199.63)        | -3.2%  |
| Benefits (2xx) (+)                           | \$1,371,297.43   | \$108,010.92         | \$1,029,944.52      | \$341,352.91    | \$0.00             | \$341,352.91          | 24.9%  |
| Purchased Services (3xx) (+)                 | \$5,117,660.00   | \$666,201.92         | \$5,052,004.35      | \$65,655.65     | \$655,619.17       | (\$589,963.52)        | -11.5% |
| Supplies & Materials (4xx) (+)               | \$787,000.00     | \$59,054.44          | \$735,300.82        | \$51,699.18     | \$83,279.76        | (\$31,580.58)         | -4.0%  |

Operating Statement with Encumbrance

# Community Unit School District 308

## YTD Expense For the Period 05/01/2023 through 05/31/2023

Fiscal Year: 2022-2023

Include Pre Encumbrance

|                                         | <u>Budget</u>    | <u>Range To Date</u> | <u>Year To Date</u> | <u>Balance</u>  | <u>Encumbrance</u> | <u>Budget Balance</u> |       |
|-----------------------------------------|------------------|----------------------|---------------------|-----------------|--------------------|-----------------------|-------|
| Other (6xx) (+)                         | \$1,879,000.00   | \$324.00             | \$1,804,304.38      | \$74,695.62     | \$44.00            | \$74,651.62           | 4.0%  |
| Non-Capitalized Equipment (7xx) (+)     | \$250,000.00     | \$0.00               | \$0.00              | \$250,000.00    | \$1,934.98         | \$248,065.02          | 99.2% |
| Sub-total : Transportation Fund 40      | \$14,113,271.38  | \$1,378,194.86       | \$13,409,167.87     | \$704,103.51    | \$810,777.69       | (\$106,674.18)        | 0.8%  |
| IMRF 50                                 |                  |                      |                     |                 |                    |                       |       |
| Benefits (2xx) (+)                      | \$6,401,871.14   | \$579,554.61         | \$5,721,084.56      | \$680,786.58    | \$681.33           | \$680,105.25          | 10.6% |
| Sub-total : IMRF 50                     | \$6,401,871.14   | \$579,554.61         | \$5,721,084.56      | \$680,786.58    | \$681.33           | \$680,105.25          | 10.6% |
| Site & Construction Fund 60             |                  |                      |                     |                 |                    |                       |       |
| Purchased Services (3xxx) (+)           | \$0.00           | \$22,295.95          | \$980,758.04        | (\$980,758.04)  | \$1,427,872.80     | (\$2,408,630.84)      | 0.0%  |
| Capital Outlay (5xx) (+)                | \$4,781,570.00   | \$298,038.59         | \$1,044,881.23      | \$3,736,688.77  | \$1,953,145.46     | \$1,783,543.31        | 37.3% |
| Sub-total : Site & Construction Fund 60 | \$4,781,570.00   | \$320,334.54         | \$2,025,639.27      | \$2,755,930.73  | \$3,381,018.26     | (\$625,087.53)        | 13.1% |
| Total : EXPENSES                        | \$279,589,226.39 | \$19,968,572.77      | \$233,213,392.07    | \$46,375,834.32 | \$38,487,391.47    | \$7,888,442.85        | 2.8%  |
| NET ADDITION/(DEFICIT)                  | \$279,589,226.39 | \$19,968,572.77      | \$233,213,392.07    | \$46,375,834.32 | \$38,487,391.47    | \$7,888,442.85        | 2.8%  |

End of Report

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### Operating Statement with Encumbrance

Activity Fund Summary - Apr 2023

|                                | Beg Bal             | Receipts             | Disburse               | End Bal                |
|--------------------------------|---------------------|----------------------|------------------------|------------------------|
| Brokaw                         | 2,024.58            | \$ (1.38)            | \$ -                   | \$ 2,023.20            |
| Boulder Hill                   | 65,124.28           | \$ 1,459.82          | \$ (3,684.70)          | \$ 62,899.40           |
| Churchill                      | 22,346.81           | \$ 3,133.77          | \$ (4,803.27)          | \$ 20,677.31           |
| Fox Chase                      | 35,582.94           | \$ -                 | \$ (842.75)            | \$ 34,740.19           |
| Grande Park                    | 46,709.63           | \$ 749.75            | \$ (2,508.73)          | \$ 44,950.65           |
| Homestead                      | 22,271.48           | \$ 31,574.42         | \$ (18,022.92)         | \$ 35,822.98           |
| Hunt Club                      | 29,149.46           | \$ 577.86            | \$ (2,008.97)          | \$ 27,718.35           |
| Lakewood Creek                 | 66,204.22           | \$ 5,409.99          | \$ (5,574.37)          | \$ 66,039.84           |
| Long Beach                     | 21,485.57           | \$ 4,403.50          | \$ (1,161.65)          | \$ 24,727.42           |
| Old Post                       | 22,811.98           | \$ 478.28            | \$ (4,231.99)          | \$ 19,058.27           |
| Prairie Point                  | 31,835.43           | \$ 6,267.60          | \$ (8,178.42)          | \$ 29,924.61           |
| Southbury                      | 67,479.49           | \$ 2,942.54          | \$ (6,129.18)          | \$ 64,292.85           |
| The Wheatlands                 | 49,576.47           | \$ 3,943.14          | \$ (5,368.69)          | \$ 48,150.92           |
| Wolf's Crossing                | 13,275.23           | \$ 0.22              | \$ (30.50)             | \$ 13,244.95           |
| Bednarcik                      | 67,234.82           | \$ 105.90            | \$ (13,570.00)         | \$ 53,770.72           |
| Murphy                         | 74,605.24           | \$ 6,966.07          | \$ (3,061.62)          | \$ 78,509.69           |
| Plank                          | 80,488.86           | \$ -                 | \$ (2,722.40)          | \$ 77,766.46           |
| Thompson                       | 57,153.20           | \$ 4,509.75          | \$ (9,499.09)          | \$ 52,163.86           |
| Traughber                      | 128,908.37          | \$ 881.73            | \$ (16,608.53)         | \$ 113,181.57          |
| Oswego East High School        | 553,763.35          | \$ 143,515.07        | \$ (77,292.40)         | \$ 619,986.02          |
| Oswego High School             | 698,547.02          | \$ 132,784.48        | \$ (145,271.91)        | \$ 686,059.59          |
| <b>Total Activity Funds</b>    | <b>2,156,578.43</b> | <b>\$ 349,702.51</b> | <b>\$ (330,572.09)</b> | <b>\$ 2,175,708.85</b> |
| *Diff from Prior Month End bal | \$ -                |                      |                        |                        |