

9/30/2021	DATE PURCHASED	DATE MATURED	INTEREST RATE	FACE AMOUNT	COST	TOTAL INVESTMENT (at cost)	FUND TOTAL INVESTMENT (at cost)
EDUCATION							
PFM - IIIT Fund Liquid	9/30/2021		0.03		6,378.94	6,378.94	
PMA - MAX	9/30/2021		0.02		5,197.37	5,197.37	
Wheaton Bank & Trust MMF	9/30/2021		0.07		14,136,432.06	14,136,432.06	
EDUCATION - HEALTH INSURANCE							
PFM - IIIT Fund Liquid	9/30/2021		0.03		22,341.20	22,341.20	
Wheaton Bank & Trust MMF	9/30/2021		0.07		1,737,314.03	1,737,314.03	
TOTAL EDUCATION							15,907,663.60
BUILDING							
PFM - IIIT Fund Liquid	9/30/2021		0.03		8,159.79	8,159.79	
PMA - MAX	9/30/2021		0.02		5,711.91	5,711.91	
Wheaton Bank & Trust - MMF	9/30/2021		0.07		5,065,876.89	5,065,876.89	
TOTAL BUILDING							5,079,748.59
BOND & INTEREST							
PFM - IIIT Fund Liquid	9/30/2021		0.03		4,548.84	4,548.84	
PMA - MAX	9/30/2021		0.02		6,379.12	6,379.12	
Wheaton Bank & Trust - MMF	9/30/2021		0.07		17,486,823.89	17,486,823.89	
TOTAL BOND & INTEREST							17,497,751.85
TRANSPORTATION							
PFM - IIIT Fund Liquid	9/30/2021		0.03		4,747.29	4,747.29	
PMA - MAX	9/30/2021		0.02		5,180.71	5,180.71	
Wheaton Bank & Trust - MMF	9/30/2021		0.07		7,034,472.23	7,034,472.23	
TOTAL TRANSPORTATION							7,044,400.23
IMRF							
PMA - MAX	9/30/2021		0.02		5,164.23	5,164.23	
Wheaton Bank & Trust - MMF	9/30/2021		0.07		1,200,534.32	1,200,534.32	
TOTAL IMRF							1,205,698.55
CONSTRUCTION							
Wheaton Bank & Trust - MMF	9/30/2021		0.07		3,006.81	3,006.81	
TOTAL CONSTRUCTION							3,006.81
Fifth Third - Liquid	9/30/2021				0.04	0.04	
PFM - IIIT Fund Liquid	9/30/2021		0.03		6,955.47	6,955.47	
PMA - MAX	9/30/2021		0.02		5,487.13	5,487.13	
Wheaton Bank & Trust - MMF	9/30/2021		0.07		28,600,599.95	28,600,599.95	
TOTAL WORKING CASH							28,613,042.59
TOTAL INVESTMENTS:							75,351,312.22
Portfolio by inv type:							
	Cost	% of Portfolio		Portfolio by vendor:	Cost	% of Portfolio	
Agency	0.00	0.00		Fifth Third Bank	0.04	0.00	
Certificate of Deposit	0.00	0.00		PFM	53,131.53	0.07	
Commercial Paper	0.00	0.00		PMA	33,120.47	0.04	
Liquid	75,351,312.22	100.00		Wheaton Bank & Trust	75,265,060.18	99.89	
TERM	0.00	0.00			75,351,312.22	100.00	
TOTAL	75,351,312.22	100.00			0.00		
	0.00						

All investments adhere to the District's investment policy and are collateralized.

Monthly Activity By Fund for 9/30/21					
	CASH AND INVESTMENTS				
	9/1/2021	September	September	Loan	Ending
	Beginning Balance	Revenues	Expenditures	Activity/(Repay)	Balance
Education Fund	24,164,999.04	44,929,813.35	12,955,106.42	0.00	56,139,705.97
Building Fund	1,283,723.32	5,298,832.87	1,089,610.34	0.00	5,492,945.85
Transportation Fund	5,610,283.00	1,922,795.69	406,875.18	0.00	7,126,203.51
IMRF Fund	718,346.90	1,269,932.62	352,205.60	0.00	1,636,073.92
Working Cash Fund	28,612,570.01	1,651.85	0.00	0.00	28,614,221.86
Bond & Interest Fund	15,954,102.12	7,411,067.95	5,280,550.00	0.00	18,084,620.07
Construction Fund	952,418.34	44.27	267,842.10	0.00	684,620.51
TOTAL ALL FUNDS	77,296,442.73	60,834,138.60	20,352,189.64	0.00	117,778,391.69

Year to Date Activity By Fund for 9/30/21					
	CASH AND INVESTMENTS				
	7/1/2021	Year to Date	Year to Date	Loan	9/30/2021
	Beginning Balance	Revenues	Expenditures	Activity/(Repay)	Ending Balance
Education Fund	16,706,543.13	64,269,183.34	24,836,020.50	0.00	56,139,705.97
Building Fund	6,218,761.26	8,333,778.61	9,059,594.02	0.00	5,492,945.85
Transportation Fund	4,304,328.86	3,709,211.09	887,336.44	0.00	7,126,203.51
IMRF Fund	468,766.81	1,723,078.24	555,771.13	0.00	1,636,073.92
Working Cash Fund	28,609,169.42	5,052.44	0.00	0.00	28,614,221.86
Bond & Interest Fund	13,308,900.74	10,056,719.33	5,281,000.00	0.00	18,084,620.07
Construction Fund	795,284.13	6,100,141.60	6,210,805.22	0.00	684,620.51
TOTAL ALL FUNDS	70,411,754.35	94,197,164.65	46,830,527.31	0.00	117,778,391.69

Statement of Position By Fund for 9/30/21				
	Cash and	Other	Other	Fund
	Investments	Assets	Liabilities	Balance
Education Fund	56,139,705.97	0.00	0.00	56,139,705.97
Building Fund	5,492,945.85	0.00	0.00	5,492,945.85
Transportation Fund	7,126,203.51	0.00	0.00	7,126,203.51
IMRF Fund	1,636,073.92	0.00	0.00	1,636,073.92
Working Cash Fund	28,614,221.86	0.00	0.00	28,614,221.86
Bond & Interest Fund	18,084,620.07	0.00	0.00	18,084,620.07
Construction Fund	684,620.51	0.00	0.00	684,620.51
TOTAL ALL FUNDS	117,778,391.69	0.00	0.00	117,778,391.69

Revenues
Month End Report
September 30, 2021

	MTD	YTD	BUDGET	BALANCE	%	PRIOR YTD
EDUCATION & TORT						
Local Taxes	\$ 42,813,762.33	\$ 58,090,342.30	\$ 121,774,641.00	\$ 63,684,298.70	47.70%	\$ 53,686,685.34
Interest Earned	\$ 643.93	\$ 1,718.20	\$ 35,000.00	\$ 33,281.80	4.91%	\$ 12,390.75
Other Local	\$ 352,603.59	\$ 1,630,584.97	\$ 6,211,000.00	\$ 4,580,415.03	26.25%	\$ 1,626,068.13
EBF/General State Aid	\$ 1,232,362.00	\$ 1,349,724.00	\$ 11,089,280.30	\$ 9,739,556.30	12.17%	\$ 2,406,728.00
State	\$ 107,413.36	\$ 733,308.70	\$ 2,661,228.00	\$ 1,927,919.30	27.56%	\$ 634,184.35
Federal	\$ 423,028.14	\$ 2,463,505.17	\$ 13,093,688.80	\$ 10,630,183.63	18.81%	\$ 2,029,234.42
Total Education & Tort	\$ 44,929,813.35	\$ 64,269,183.34	\$ 154,864,838.10	\$ 90,595,654.76	41.50%	\$ 60,395,290.99
			\$ -			
BUILDING						
Local Taxes	\$ 5,291,248.88	\$ 7,179,244.28	\$ 15,073,314.00	\$ 7,894,069.72	47.63%	\$ 6,227,648.37
Interest Earned	\$ 110.56	\$ 401.85	\$ 6,000.00	\$ 5,598.15	6.70%	\$ 3,109.68
Other Local	\$ 7,473.43	\$ 39,132.48	\$ 285,000.00	\$ 245,867.52	13.73%	\$ 410,849.01
EBF/General State Aid	\$ -	\$ 1,115,000.00	\$ 1,115,000.00	\$ -	100.00%	\$ -
State	\$ -	\$ -	\$ 53,200.00	\$ 53,200.00	0.00%	\$ 123,766.00
Federal	\$ -	\$ -	\$ 1,927,108.00	\$ 1,927,108.00	0.00%	\$ -
Total O & M	\$ 5,298,832.87	\$ 8,333,778.61	\$ 18,459,622.00	\$ 10,125,843.39	45.15%	\$ 6,765,373.06
BOND & INTEREST						
Local Taxes	\$ 7,410,167.28	\$ 10,054,223.93	\$ 19,873,538.00	\$ 9,819,314.07	50.59%	\$ 9,915,266.71
Interest Earned	\$ 900.67	\$ 2,495.40	\$ 10,000.00	\$ 7,504.60	24.95%	\$ 8,451.39
EBF/General State Aid	\$ -	\$ -	\$ 951,700.00	\$ 951,700.00	0.00%	\$ -
Sale of Bonds/Refunding	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Total Bond & Interest	\$ 7,411,067.95	\$ 10,056,719.33	\$ 20,835,238.00	\$ 10,778,518.67	48.27%	\$ 9,923,718.10
TRANSPORTATION						
Local Taxes	\$ 1,920,572.17	\$ 2,605,860.56	\$ 5,671,182.00	\$ 3,065,321.44	45.95%	\$ 2,507,621.14
Interest Earned	\$ 297.04	\$ 779.79	\$ 2,000.00	\$ 1,220.21	38.99%	\$ 1,693.77
Other Local	\$ 1,926.48	\$ 22,244.44	\$ 84,000.00	\$ 61,755.56	26.48%	\$ 14,880.15
EBF/General State Aid	\$ -	\$ -	\$ 400,000.00	\$ 400,000.00	0.00%	\$ -
State	\$ -	\$ 1,080,326.30	\$ 4,000,000.00	\$ 2,919,673.70	27.01%	\$ 1,028,619.87
Federal	\$ -	\$ -	\$ 65,420.00	\$ 65,420.00	0.00%	\$ -
Total Transportation	\$ 1,922,795.69	\$ 3,709,211.09	\$ 10,222,602.00	\$ 6,513,390.91	36.28%	\$ 3,552,814.93
IMRF/SOCIAL SECURITY						
Local Taxes	\$ 1,269,899.73	\$ 1,723,018.64	\$ 3,617,594.00	\$ 1,894,575.36	47.63%	\$ 1,643,866.03
Other Local	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	0.00%	\$ -
Interest Earned	\$ 32.89	\$ 59.60	\$ 1,000.00	\$ 940.40	5.96%	\$ 331.87
Total IMRF/Social Security	\$ 1,269,932.62	\$ 1,723,078.24	\$ 3,818,594.00	\$ 2,095,515.76	45.12%	\$ 1,644,197.90
CAPITAL PROJECTS						
Interest Earned	\$ 44.27	\$ 141.60	\$ 1,000.00	\$ 858.40	14.16%	\$ 326.54
Bond Proceeds/Debt Certificates	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Other Local	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Transfer from O&M	\$ -	\$ 6,100,000.00	\$ 7,200,000.00	\$ 1,100,000.00	84.72%	\$ 7,200,000.00
Total Capital Projects	\$ 44.27	\$ 6,100,141.60	\$ 7,201,000.00	\$ 1,100,858.40	84.71%	\$ 7,200,326.54
WORKING CASH						
Interest Earned	\$ 1,651.85	\$ 5,052.44	\$ 40,000.00	\$ 34,947.56	12.63%	\$ 16,507.92
Total Working Cash	\$ 1,651.85	\$ 5,052.44	\$ 40,000.00	\$ 34,947.56	12.63%	\$ 16,507.92
Grand Totals	\$ 60,834,138.60	\$ 94,197,164.65	\$ 215,441,894.10	\$ 121,244,729.45	43.72%	\$ 89,498,229.44

**Expenditures
Month End Report
September 30, 2021**

	MTD	YTD	Budget	Balance	%	Prior YTD
Education						
Salaries	\$ 10,016,201.39	\$ 12,608,367.10	\$ 112,368,573.59	\$ 99,760,206.49	11.2%	\$ 11,539,468.92
Benefits	\$ 1,479,928.23	\$ 5,043,603.55	\$ 18,570,722.96	\$ 13,527,119.41	27.2%	\$ 4,846,773.51
Purchased Services	\$ 725,921.53	\$ 4,038,648.45	\$ 10,359,693.77	\$ 6,321,045.32	39.0%	\$ 2,606,197.09
Supplies	\$ 298,333.42	\$ 1,270,299.12	\$ 4,172,625.55	\$ 2,902,326.43	30.4%	\$ 1,251,724.98
Capital Outlay	\$ (9,595.96)	\$ 17,052.04	\$ 260,150.00	\$ 243,097.96	6.6%	\$ 9,479.00
Dues & Fees	\$ 20,231.15	\$ 128,579.13	\$ 208,778.00	\$ 80,198.87	61.6%	\$ 70,430.28
Tuition	\$ 424,086.66	\$ 1,729,471.11	\$ 8,385,000.00	\$ 6,655,528.89	20.6%	\$ 1,674,683.81
Education	\$ 12,955,106.42	\$ 24,836,020.50	\$ 154,325,543.87	\$ 129,489,523.37	16.1%	\$ 21,998,757.59
Provision for Contingencies	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Total Education	\$ 12,955,106.42	\$ 24,836,020.50	\$ 154,325,543.87	\$ 129,489,523.37	16.1%	\$ 21,998,757.59
Building						
Salaries	\$ 202,878.61	\$ 546,135.46	\$ 2,160,150.30	\$ 1,614,014.84	25.3%	\$ 527,501.07
Benefits	\$ 46,653.60	\$ 140,757.06	\$ 579,134.15	\$ 438,377.09	24.3%	\$ 143,429.34
Cleaning Service	\$ 272,885.25	\$ 818,655.75	\$ 3,350,000.00	\$ 2,531,344.25	24.4%	\$ 481,628.32
Purchased Services	\$ 135,215.28	\$ 350,341.82	\$ 930,000.00	\$ 579,658.18	37.7%	\$ 130,570.92
Utilities	\$ 291,849.94	\$ 796,115.22	\$ 3,179,300.00	\$ 2,383,184.78	25.0%	\$ 615,128.04
Supplies	\$ 109,648.66	\$ 261,617.17	\$ 860,000.00	\$ 598,382.83	30.4%	\$ 264,575.59
Capital Outlay	\$ 30,479.00	\$ 45,971.54	\$ 200,000.00	\$ 154,028.46	23.0%	\$ 4,628.98
Dues & Fees/Other	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Building	\$ 1,089,610.34	\$ 2,959,594.02	\$ 11,258,584.45	\$ 8,298,990.43	26.3%	\$ 2,167,462.26
Provision for Contingencies	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Transfer to Capital Projects	\$ -	\$ 6,100,000.00	\$ 7,200,000.00	\$ 1,100,000.00	84.7%	\$ 7,200,000.00
Total Building	\$ 1,089,610.34	\$ 9,059,594.02	\$ 18,458,584.45	\$ 9,398,990.43	49.1%	\$ 9,367,462.26
Total Bond & Interest	\$ 5,280,550.00	\$ 5,281,000.00	\$ 21,690,326.00	\$ 16,409,326.00	24.3%	\$ 7,832,655.00
Transportation						
Salaries	\$ 6,822.34	\$ 23,198.15	\$ 77,590.49	\$ 54,392.34	29.9%	\$ 10,649.13
Benefits	\$ 689.24	\$ 2,111.11	\$ 12,064.45	\$ 9,953.34	17.5%	\$ 2,365.07
Repairs & Maintenance	\$ 452.00	\$ 2,880.00	\$ 3,000.00	\$ 120.00	96.0%	\$ -
Pupil Transportation	\$ 385,570.18	\$ 772,059.58	\$ 9,500,000.00	\$ 8,727,940.42	8.1%	\$ 241,701.17
Field Trips	\$ -	\$ 991.87	\$ 2,200.00	\$ 1,208.13	45.1%	\$ -
Extracurricular	\$ 10,238.97	\$ 75,044.91	\$ 501,370.00	\$ 426,325.09	15.0%	\$ 68,298.75
Supplies	\$ 76.00	\$ 2,773.03	\$ 17,500.00	\$ 14,726.97	15.8%	\$ 1,457.47
Capital Outlay	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Gas Escalator	\$ 3,026.45	\$ 8,277.79	\$ 102,500.00	\$ 94,222.21	8.1%	\$ (50.12)
Transportation	\$ 406,875.18	\$ 887,336.44	\$ 10,216,224.94	\$ 9,328,888.50	8.7%	\$ 324,421.47
Provision for Contingencies	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Total Transportation	\$ 406,875.18	\$ 887,336.44	\$ 10,216,224.94	\$ 9,328,888.50	8.7%	\$ 324,421.47
Total IMRF/Social Security	\$ 352,205.60	\$ 555,771.13	\$ 3,818,594.00	\$ 3,262,822.87	14.6%	\$ 518,299.86
Total Capital Projects	\$ 267,842.10	\$ 6,210,805.22	\$ 7,350,000.00	\$ 1,139,194.78	84.5%	\$ 7,699,200.46
Total Working Cash	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Grand Totals	\$ 20,352,189.64	\$ 46,830,527.31	\$ 215,859,273.26	\$ 169,028,745.95	21.7%	\$ 47,740,796.64

The negative MTD amount for Capital Outlay in the Education fund is due to the receipt of a reimbursement check to cover an expense from a prior period.

**Month End Report
Revenue Analysis
September 30, 2021**

	YTD 21/22	YTD 20/21	Difference	%	Analysis
EDUCATION & TORT					
Interest Earned	\$ 1,718	\$ 12,391	\$ (10,673)	-86.13	This fluctuation is due to interest rates being lower than in the prior year.
EBF/General State Aid	\$ 1,349,724	\$ 2,406,728	\$ (1,057,004)	-43.92	This fluctuation is due to the timing of when EBF payments were allocated to the O&M fund.
State	\$ 733,309	\$ 634,184	\$ 99,124	15.63	This fluctuation is due to receiving \$105,784 more in Special Ed. - Orphanage - Individual funds year-over-year.
Federal	\$ 2,463,505	\$ 2,029,234	\$ 434,271	21.40	This fluctuation is due to receiving \$390,844 more in Medicaid funds and \$104,211 more ESSER funds year-over-year.
BUILDING					
Local Taxes	\$ 7,179,244	\$ 6,227,648	\$ 951,596	15.28	This fluctuation is due to the timing of when tax distributions were received.
Other Local	\$ 39,132	\$ 410,849	\$ (371,717)	-90.48	This fluctuation is due having received \$400,787 in Developer Donations YTD in the prior year.
EBF/General State Aid	\$ 1,115,000	\$ -	\$ 1,115,000	#DIV/0!	This fluctuation is due to the timing of when EBF payments were allocated to the O&M fund.
State	\$ -	\$ 123,766	\$ (123,766)	-100.00	This fluctuation is due to DCEO grant revenue.
CAPITAL PROJECTS					
Transfer from O&M	\$ 6,100,000	\$ 7,200,000	\$ (1,100,000)	-15.28	This fluctuation is due to the allocation of ESSER funds to cover \$1.9M of capital project summer work.
WORKING CASH					
Interest Earned	\$ 5,052	\$ 16,508	\$ (11,455)	-69.39	This fluctuation is due to interest rates being lower than in the prior year.

**Month End Report
Expenditure Analysis
September 30, 2021**

	YTD 21/22	YTD 20/21	Difference	%	
Education					
Purchased Services	\$ 4,038,648.45	\$ 2,606,197.09	\$ 1,432,451.36	54.96	This fluctuation is due to the anticipated increase of purchased services being paid for by ESSER funds and the increased cost of CLIC insurance. The YTD amount was \$2,999,171 in FY20.
Dues & Fees	\$ 128,579.13	\$ 70,430.28	\$ 58,148.85	82.56	This fluctuation is due to the decrease in fees paid for athletic events and conference attendance due to the pandemic. The YTD amount was \$106,218.74 in FY20.
Building					
Cleaning Service	\$ 818,655.75	\$ 481,628.32	\$ 337,027.43	69.98	This fluctuation is due to the increased cost for contracted custodial services. The regular monthly cost increased from \$240,814 in FY21 to \$272,885 in FY22. The YTD amount was \$750,289 in FY20.
Purchased Services	\$ 350,341.82	\$ 130,570.92	\$ 219,770.90	168.32	This fluctuation is due to decreased costs due to the pandemic. The YTD amount was \$311,203 in FY20.
Utilities	\$ 796,115.22	\$ 615,128.04	\$ 180,987.18	29.42	This fluctuation is due to decreased costs due to the pandemic. The YTD amount was \$764,447.33 in FY20.
Capital Outlay	\$ 45,971.54	\$ 4,628.98	\$ 41,342.56	893.12	This fluctuation is due to the purchase of new water heaters and a server room cooler, as well as sidewalk, parking lot and fence repairs.
Transfer to Capital Projects	\$ 6,100,000.00	\$ 7,200,000.00	\$ (1,100,000.00)	-15.28	This fluctuation is due to the allocation of ESSER funds to cover \$1.9M of capital project summer work.
Total Bond & Interest	\$ 5,281,000.00	\$ 7,832,655.00	\$ (2,551,655.00)	-32.58	This fluctuation is due to the timing of bond payments.
Transportation					
Salaries	\$ 23,198.15	\$ 10,649.13	\$ 12,549.02	117.84	This fluctuation is due to \$12,703 paid out in post employment compensation. The YTD amount was \$9,824 in FY20.
Pupil Transportation	\$ 772,059.58	\$ 241,701.17	\$ 530,358.41	219.43	This fluctuation is due to decreased costs due to the pandemic. The YTD amount was \$1,055,946 in FY20.
Total Capital Projects	\$ 6,210,805.22	\$ 7,699,200.46	\$ (1,488,395.24)	-19.33	This fluctuation is due to the amount paid in the prior year for the Jefferson Early Childhood Center project.