

8/31/2021	DATE PURCHASED	DATE MATURED	INTEREST RATE	FACE AMOUNT	COST	TOTAL INVESTMENT (at cost)	FUND TOTAL INVESTMENT (at cost)
EDUCATION							
PFM - IIIT Fund Liquid	8/31/2021		0.03		6,378.79	6,378.79	
PMA - MAX	8/31/2021		0.02		5,197.37	5,197.37	
Wheaton Bank & Trust MMF	8/31/2021		0.07		7,035,874.38	7,035,874.38	
EDUCATION - HEALTH INSURANCE							
PFM - IIIT Fund Liquid	8/31/2021		0.03		96,136.03	96,136.03	
Wheaton Bank & Trust MMF	8/31/2021		0.07		1,937,229.62	1,937,229.62	
TOTAL EDUCATION							9,080,816.19
BUILDING							
PFM - IIIT Fund Liquid	8/31/2021		0.03		8,159.60	8,159.60	
PMA - MAX	8/31/2021		0.02		5,711.91	5,711.91	
Wheaton Bank & Trust - MMF	8/31/2021		0.07		65,766.52	65,766.52	
TOTAL BUILDING							79,638.03
BOND & INTEREST							
PFM - IIIT Fund Liquid	8/31/2021		0.03		4,548.73	4,548.73	
PMA - MAX	8/31/2021		0.02		6,379.12	6,379.12	
Wheaton Bank & Trust - MMF	8/31/2021		0.07		14,485,923.33	14,485,923.33	
TOTAL BOND & INTEREST							14,496,851.18
TRANSPORTATION							
PFM - IIIT Fund Liquid	8/31/2021		0.03		4,747.18	4,747.18	
PMA - MAX	8/31/2021		0.02		5,180.71	5,180.71	
Wheaton Bank & Trust - MMF	8/31/2021		0.07		4,034,175.30	4,034,175.30	
TOTAL TRANSPORTATION							4,044,103.19
IMRF							
PMA - MAX	8/31/2021		0.02		5,164.23	5,164.23	
Wheaton Bank & Trust - MMF	8/31/2021		0.07		200,501.43	200,501.43	
TOTAL IMRF							205,665.66
CONSTRUCTION							
Wheaton Bank & Trust - MMF	8/31/2021		0.07		792,962.54	792,962.54	
TOTAL CONSTRUCTION							792,962.54
Fifth Third - Liquid	8/31/2021				0.04	0.04	
PFM - IIIT Fund Liquid	8/31/2021		0.03		6,955.31	6,955.31	
PMA - MAX	8/31/2021		0.02		5,487.13	5,487.13	
Wheaton Bank & Trust - MMF	8/31/2021		0.07		28,598,948.26	28,598,948.26	
TOTAL WORKING CASH							28,611,390.74
TOTAL INVESTMENTS:							57,311,427.53
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	126,925.64	0.22	
Commercial Paper	0.00	0.00		PMA	33,120.47	0.06	
Liquid	57,311,427.53	100.00		Wheaton Bank & Trust	57,151,381.38	99.72	
TERM	0.00	0.00			57,311,427.53	100.00	
TOTAL	57,311,427.53	100.00			0.00		
	0.00						

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

Monthly Activity By Fund for 8/31/21		CASH AND INVESTMENTS			
	8/1/2021 Beginning Balance	August Revenues	August Expenditures	Loan Activity/(Repay)	Ending Balance
Education Fund	16,941,730.73	12,238,560.23	5,015,291.92	0.00	24,164,999.04
Building Fund	1,585,652.82	2,526,552.51	2,828,482.01	0.00	1,283,723.32
Transportation Fund	5,327,751.52	510,896.26	228,364.78	0.00	5,610,283.00
IMRF Fund	484,976.70	336,266.29	102,896.09	0.00	718,346.90
Working Cash Fund	28,610,814.82	1,755.19	0.00	0.00	28,612,570.01
Bond & Interest Fund	13,991,600.34	1,962,951.78	450.00	0.00	15,954,102.12
Construction Fund	936,442.61	1,500,051.73	1,484,076.00	0.00	952,418.34
TOTAL ALL FUNDS	67,878,969.54	19,077,033.99	9,659,560.80	0.00	77,296,442.73

Year to Date Activity By Fund for 8/31/21		CASH AND INVESTMENTS			
	7/1/2021 Beginning Balance	Year to Date Revenues	Year to Date Expenditures	Loan Activity/(Repay)	8/31/2021 Ending Balance
Education Fund	16,706,543.13	19,339,369.99	11,880,914.08	0.00	24,164,999.04
Building Fund	6,218,761.26	3,034,945.74	7,969,983.68	0.00	1,283,723.32
Transportation Fund	4,304,328.86	1,786,415.40	480,461.26	0.00	5,610,283.00
IMRF Fund	468,766.81	453,145.62	203,565.53	0.00	718,346.90
Working Cash Fund	28,609,169.42	3,400.59	0.00	0.00	28,612,570.01
Bond & Interest Fund	13,308,900.74	2,645,651.38	450.00	0.00	15,954,102.12
Construction Fund	795,284.13	6,100,097.33	5,942,963.12	0.00	952,418.34
	70,411,754.35	33,363,026.05	26,478,337.67	0.00	77,296,442.73

0.00

Statement of Position By Fund for 8/31/21				
	Cash and Investments	Other Assets	Other Liabilities	Fund Balance
Education Fund	24,164,999.04	0.00	0.00	24,164,999.04
Building Fund	1,283,723.32	0.00	0.00	1,283,723.32
Transportation Fund	5,610,283.00	0.00	0.00	5,610,283.00
IMRF Fund	718,346.90	0.00	0.00	718,346.90
Working Cash Fund	28,612,570.01	0.00	0.00	28,612,570.01
Bond & Interest Fund	15,954,102.12	0.00	0.00	15,954,102.12
Construction Fund	952,418.34	0.00	0.00	952,418.34
TOTAL ALL FUNDS	77,296,442.73	0.00	0.00	77,296,442.73

Revenues
Month End Report
August 31, 2021

	MTD	YTD	BUDGET	BALANCE	%	PRIOR YTD
EDUCATION & TORT						
Local Taxes	\$ 11,336,562.87	\$ 15,276,579.97	\$ 121,774,641.00	\$ 106,498,061.03	12.54%	\$ 13,164,367.55
Interest Earned	\$ 553.78	\$ 1,074.27	\$ 35,000.00	\$ 33,925.73	3.07%	\$ 5,594.11
Other Local	\$ 436,330.67	\$ 1,277,981.38	\$ 6,211,000.00	\$ 4,933,018.62	20.58%	\$ 768,988.13
EBF/General State Aid	\$ 117,362.00	\$ 117,362.00	\$ 11,089,280.30	\$ 10,971,918.30	1.06%	\$ 1,203,364.00
State	\$ -	\$ 625,895.34	\$ 2,661,228.00	\$ 2,035,332.66	23.52%	\$ 605,421.63
Federal	\$ 347,750.91	\$ 2,040,477.03	\$ 13,093,688.80	\$ 11,053,211.77	15.58%	\$ 1,501,361.17
Total Education & Tort	\$ 12,238,560.23	\$ 19,339,369.99	\$ 154,864,838.10	\$ 135,525,468.11	12.49%	\$ 17,249,096.59
			\$ -			
BUILDING						
Local Taxes	\$ 1,401,058.26	\$ 1,887,995.40	\$ 15,073,314.00	\$ 13,185,318.60	12.53%	\$ 1,528,759.63
Interest Earned	\$ 19.20	\$ 291.29	\$ 6,000.00	\$ 5,708.71	4.85%	\$ 2,330.77
Other Local	\$ 10,475.05	\$ 31,659.05	\$ 285,000.00	\$ 253,340.95	11.11%	\$ 315,289.92
EBF/General State Aid	\$ 1,115,000.00	\$ 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	\$ 2,526,552.51	\$ 3,034,945.74	\$ 18,459,622.00	\$ 15,424,676.26	16.44%	\$ 1,970,146.32
BOND & INTEREST						
Local Taxes	\$ 1,962,122.05	\$ 2,644,056.65	\$ 19,873,538.00	\$ 17,229,481.35	13.30%	\$ 2,426,140.21
Interest Earned	\$ 829.73	\$ 1,594.73	\$ 10,000.00	\$ 8,405.27	15.95%	\$ 5,652.17
EBF/General State Aid	\$ -	\$ -	\$ 951,700.00	\$ 951,700.00	0.00%	\$ -
Sale of Bonds/Refunding	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Total Bond & Interest	\$ 1,962,951.78	\$ 2,645,651.38	\$ 20,835,238.00	\$ 18,189,586.62	12.70%	\$ 2,431,792.38
TRANSPORTATION						
Local Taxes	\$ 508,544.12	\$ 685,288.39	\$ 5,671,182.00	\$ 4,985,893.61	12.08%	\$ 614,639.45
Interest Earned	\$ 247.68	\$ 482.75	\$ 2,000.00	\$ 1,517.25	24.14%	\$ 978.51
Other Local	\$ 2,104.46	\$ 20,317.96	\$ 84,000.00	\$ 63,682.04	24.19%	\$ -
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	\$ 510,896.26	\$ 1,786,415.40	\$ 10,222,602.00	\$ 8,436,186.60	17.48%	\$ 1,644,237.83
IMRF/SOCIAL SECURITY						
Local Taxes	\$ 336,253.99	\$ 453,118.91	\$ 3,617,594.00	\$ 3,164,475.09	12.53%	\$ 402,017.45
Other Local	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	0.00%	\$ -
Interest Earned	\$ 12.30	\$ 26.71	\$ 1,000.00	\$ 973.29	2.67%	\$ 174.33
Total IMRF/Social Security	\$ 336,266.29	\$ 453,145.62	\$ 3,818,594.00	\$ 3,365,448.38	11.87%	\$ 402,191.78
CAPITAL PROJECTS						
Interest Earned	\$ 51.73	\$ 97.33	\$ 1,000.00	\$ 902.67	9.73%	\$ 90.22
Bond Proceeds/Debt Certificates	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Other Local	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Transfer from O&M	\$ 1,500,000.00	\$ 6,100,000.00	\$ 7,200,000.00	\$ 1,100,000.00	84.72%	\$ 7,200,000.00
Total Capital Projects	\$ 1,500,051.73	\$ 6,100,097.33	\$ 7,201,000.00	\$ 1,100,902.67	84.71%	\$ 7,200,090.22
WORKING CASH						
Interest Earned	\$ 1,755.19	\$ 3,400.59	\$ 40,000.00	\$ 36,599.41	8.50%	\$ 12,327.20
Total Working Cash	\$ 1,755.19	\$ 3,400.59	\$ 40,000.00	\$ 36,599.41	8.50%	\$ 12,327.20
Grand Totals	\$ 19,077,033.99	\$ 33,363,026.05	\$ 215,441,894.10	\$ 182,078,868.05	15.49%	\$ 30,909,882.32

**Expenditures
Month End Report
August 31, 2021**

	MTD	YTD	Budget	Balance	%	Prior YTD
Education						
Salaries	\$ 1,366,147.58	\$ 2,592,165.71	\$ 112,368,573.59	\$ 109,776,407.88	2.3%	\$ 2,169,500.30
Benefits	\$ 1,760,994.85	\$ 3,563,675.32	\$ 18,570,722.96	\$ 15,007,047.64	19.2%	\$ 3,340,416.41
Purchased Services	\$ 333,238.48	\$ 3,312,726.92	\$ 10,359,693.77	\$ 7,046,966.85	32.0%	\$ 2,358,050.84
Supplies	\$ 629,729.03	\$ 971,965.70	\$ 4,172,625.55	\$ 3,200,659.85	23.3%	\$ 662,888.73
Capital Outlay	\$ 26,648.00	\$ 26,648.00	\$ 260,150.00	\$ 233,502.00	10.2%	\$ 9,479.00
Dues & Fees	\$ 51,350.38	\$ 108,347.98	\$ 208,778.00	\$ 100,430.02	51.9%	\$ 61,599.97
Tuition	\$ 847,183.60	\$ 1,305,384.45	\$ 8,385,000.00	\$ 7,079,615.55	15.6%	\$ 1,414,149.72
Education	\$ 5,015,291.92	\$ 11,880,914.08	\$ 154,325,543.87	\$ 142,444,629.79	7.7%	\$ 10,016,084.97
Provision for Contingencies	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Total Education	\$ 5,015,291.92	\$ 11,880,914.08	\$ 154,325,543.87	\$ 142,444,629.79	7.7%	\$ 10,016,084.97
Building						
Salaries	\$ 177,347.65	\$ 343,256.85	\$ 2,160,150.30	\$ 1,816,893.45	15.9%	\$ 346,736.05
Benefits	\$ 46,770.44	\$ 94,103.46	\$ 579,134.15	\$ 485,030.69	16.2%	\$ 95,764.84
Cleaning Service	\$ 545,770.50	\$ 545,770.50	\$ 3,350,000.00	\$ 2,804,229.50	16.3%	\$ 481,628.32
Purchased Services	\$ 102,576.96	\$ 215,126.54	\$ 930,000.00	\$ 714,873.46	23.1%	\$ 106,290.64
Utilities	\$ 373,252.92	\$ 504,265.28	\$ 3,179,300.00	\$ 2,675,034.72	15.9%	\$ 382,782.60
Supplies	\$ 87,578.04	\$ 151,968.51	\$ 860,000.00	\$ 708,031.49	17.7%	\$ 216,703.35
Capital Outlay	\$ (4,814.50)	\$ 15,492.54	\$ 200,000.00	\$ 184,507.46	7.7%	\$ 2,768.77
Dues & Fees/Other	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Building	\$ 1,328,482.01	\$ 1,869,983.68	\$ 11,258,584.45	\$ 9,388,600.77	16.6%	\$ 1,632,674.57
Provision for Contingencies	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Transfer to Capital Projects	\$ 1,500,000.00	\$ 6,100,000.00	\$ 7,200,000.00	\$ 1,100,000.00	84.7%	\$ 7,200,000.00
Total Building	\$ 2,828,482.01	\$ 7,969,983.68	\$ 18,458,584.45	\$ 10,488,600.77	43.2%	\$ 8,832,674.57
Total Bond & Interest	\$ 450.00	\$ 450.00	\$ 21,690,326.00	\$ 21,689,876.00	0.0%	\$ 2,550.00
Transportation						
Salaries	\$ 3,015.00	\$ 16,375.81	\$ 77,590.49	\$ 61,214.68	21.1%	\$ 7,305.67
Benefits	\$ 706.22	\$ 1,421.87	\$ 12,064.45	\$ 10,642.58	11.8%	\$ 1,513.13
Repairs & Maintenance	\$ 968.00	\$ 2,428.00	\$ 3,000.00	\$ 572.00	80.9%	\$ -
Pupil Transportation	\$ 219,423.06	\$ 386,489.40	\$ 9,500,000.00	\$ 9,113,510.60	4.1%	\$ 177,033.00
Field Trips	\$ 991.87	\$ 991.87	\$ 2,200.00	\$ 1,208.13	45.1%	\$ -
Extracurricular	\$ 909.94	\$ 64,805.94	\$ 501,370.00	\$ 436,564.06	12.9%	\$ 63,896.00
Supplies	\$ -	\$ 2,697.03	\$ 17,500.00	\$ 14,802.97	15.4%	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Gas Escalator	\$ 2,350.69	\$ 5,251.34	\$ 102,500.00	\$ 97,248.66	5.1%	\$ 1,110.25
Transportation	\$ 228,364.78	\$ 480,461.26	\$ 10,216,224.94	\$ 9,735,763.68	4.7%	\$ 250,858.05
Provision for Contingencies	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Total Transportation	\$ 228,364.78	\$ 480,461.26	\$ 10,216,224.94	\$ 9,735,763.68	4.7%	\$ 250,858.05
Total IMRF/Social Security	\$ 102,896.09	\$ 203,565.53	\$ 3,818,594.00	\$ 3,615,028.47	5.3%	\$ 187,205.82
Total Capital Projects	\$ 1,484,076.00	\$ 5,942,963.12	\$ 7,350,000.00	\$ 1,407,036.88	80.9%	\$ 6,740,634.23
Total Working Cash	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Grand Totals	\$ 9,659,560.80	\$ 26,478,337.67	\$ 215,859,273.26	\$ 189,380,935.59	12.3%	\$ 26,030,007.64

The negative MTD amount for Capital Outlay in the Building fund is due to voiding a check from a prior period due to an over payment to a vendor.

**Month End Report
Revenue Analysis
August 31, 2021**

	YTD 21/22	YTD 20/21	Difference	%	Analysis
EDUCATION & TORT					
Local Taxes	\$ 15,276,580	\$ 13,164,368	\$ 2,112,212	16.04	This fluctuation is due to the timing of when tax distributions were received.
Other Local	\$ 1,277,981	\$ 768,988	\$ 508,993	66.19	This fluctuation is due the timing of when the district began collecting registration fees.
EBF/General State Aid	\$ 117,362	\$ 1,203,364	\$ (1,086,002)	-90.25	This fluctuation is due to the timing of when EBF payments were allocated to the O&M fund.
Federal	\$ 2,040,477	\$ 1,501,361	\$ 539,116	35.91	This fluctuation is mainly due to receiving \$134,877 more in Title I funds and \$315,898 more ESSER funds year-over-year.
BUILDING					
Local Taxes	\$ 1,887,995	\$ 1,528,760	\$ 359,236	23.50	This fluctuation is due to the timing of when tax distributions were received.
Other Local	\$ 31,659	\$ 315,290	\$ (283,631)	-89.96	This fluctuation is due having received \$308,145 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.
TRANSPORTATION					
Local Taxes	\$ 685,288	\$ 614,639	\$ 70,649	11.49	This fluctuation is due to the timing of when tax distributions were received.
Other Local	\$ 20,318	\$ -	\$ 20,318	#DIV/0!	This fluctuation is due to the timing of when Special Ed transportation fee payments were received from other LEAs.
IMRF/SOCIAL SECURITY					
Local Taxes	\$ 453,119	\$ 402,017	\$ 51,101	12.71	This fluctuation is due to the timing of when tax distributions were received.
CAPITAL PROJECTS					
Transfer from O&M	\$ 6,100,000	\$ 7,200,000	\$ (1,100,000)	-15.28	The Board of Education approved the transfer of \$7.2M from Building Fund to Capital Projects.

**Month End Report
Expenditure Analysis
August 31, 2021**

	YTD 21/22	YTD 20/21	Difference	%	
Education					
Salaries	\$ 2,592,165.71	\$ 2,169,500.30	\$ 422,665.41	19.48	This fluctuation is due to the decreased cost in the prior year as a result of the pandemic, as well as an increased number of new teachers being paid on the August 25th payroll . This amount was \$2,337,792 in FY20.
Purchased Services	\$ 3,312,726.92	\$ 2,358,050.84	\$ 954,676.08	40.49	This fluctuation is due to the anticipated increase of purchased services being paid for by ESSER funds and the increased cost of CLIC insurance. This amount was \$2,688,830 in FY20.
Supplies	\$ 971,965.70	\$ 662,888.73	\$ 309,076.97	46.63	This fluctuation is due to the decreased cost in the prior year as a result of the pandemic. This amount was \$935,137 in FY20.
Capital Outlay	\$ 26,648.00	\$ 9,479.00	\$ 17,169.00	181.13	This fluctuation is due to purchasing capital equipment for Special Ed using funds from the IDEA Flow Through grant.
Dues & Fees	\$ 108,347.98	\$ 61,599.97	\$ 46,748.01	75.89	This fluctuation is due to the decrease in fees paid for athletic events and conference attendance due to the pandemic. This amount was \$69,923.74 in FY20.
Building					
Cleaning Service	\$ 545,770.50	\$ 481,628.32	\$ 64,142.18	13.32	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.
Purchased Services	\$ 215,126.54	\$ 106,290.64	\$ 108,835.90	102.39	This fluctuation is due to HVAC system service, tree removal, asbestos abatement, and security alarm projects.
Utilities	\$ 504,265.28	\$ 382,782.60	\$ 121,482.68	31.74	This fluctuation is due to the timing of when invoices were paid. This amount was \$463,762 in FY20.
Supplies	\$ 151,968.51	\$ 216,703.35	\$ (64,734.84)	-29.87	This fluctuation is due to increased supply costs due to the pandemic. This amount was \$164,054 in FY20.
Capital Outlay	\$ 15,492.54	\$ 2,768.77	\$ 12,723.77	459.55	This fluctuation is mainly due to the purchase and installation of new water heaters.
Transfer to Capital Projects	\$ 6,100,000.00	\$ 7,200,000.00	\$ (1,100,000.00)	-15.28	The Board of Education approved the transfer of \$7.2M from Building Fund to Capital Projects.
Transportation					
Pupil Transportation	\$ 386,489.40	\$ 177,033.00	\$ 209,456.40	118.31	This fluctuation is due to decreased costs due to the pandemic. This amount was \$625,050 in FY20
Total Capital Projects	\$ 5,942,963.12	\$ 6,740,634.23	\$ (797,671.11)	-11.83	This fluctuation is due to the amount paid in the prior year for the Jefferson Early Childhood Center project.