

|                                     |                      |                       |          |                             |               |                       |                      |
|-------------------------------------|----------------------|-----------------------|----------|-----------------------------|---------------|-----------------------|----------------------|
| 12/31/2021                          |                      |                       |          |                             |               |                       |                      |
|                                     | DATE                 | DATE                  | INTEREST | FACE                        | COST          | TOTAL INVESTMENT      | FUND TOTAL           |
|                                     | PURCHASED            | MATURED               | RATE     | AMOUNT                      |               | (at cost)             | INVESTMENT (at cost) |
| <b>EDUCATION</b>                    |                      |                       |          |                             |               |                       |                      |
| PFM - IIIT Fund Liquid              | 12/31/2021           |                       | 0.04     |                             | 15,007,277.86 | 15,007,277.86         |                      |
| PMA - MAX                           | 12/31/2021           |                       | 0.02     |                             | 5,199.10      | 5,199.10              |                      |
| Wheaton Bank & Trust MMF            | 12/31/2021           |                       | 0.11     |                             | 7,339,727.49  | 7,339,727.49          |                      |
| <b>EDUCATION - HEALTH INSURANCE</b> |                      |                       |          |                             |               |                       |                      |
| PFM - IIIT Fund Liquid              | 12/31/2021           |                       | 0.04     |                             | 357,261.52    | 357,261.52            |                      |
| Wheaton Bank & Trust MMF            | 12/31/2021           |                       | 0.11     |                             | 737,497.28    | 737,497.28            |                      |
| <b>TOTAL EDUCATION</b>              |                      |                       |          |                             |               |                       | 23,446,963.25        |
| <b>BUILDING</b>                     |                      |                       |          |                             |               |                       |                      |
| PFM - IIIT Fund Liquid              | 12/31/2021           |                       | 0.04     |                             | 8,160.44      | 8,160.44              |                      |
| PMA - MAX                           | 12/31/2021           |                       | 0.02     |                             | 5,711.91      | 5,711.91              |                      |
| Wheaton Bank & Trust - MMF          | 12/31/2021           |                       | 0.11     |                             | 4,066,973.54  | 4,066,973.54          |                      |
| <b>TOTAL BUILDING</b>               |                      |                       |          |                             |               |                       | 4,080,845.89         |
| <b>BOND &amp; INTEREST</b>          |                      |                       |          |                             |               |                       |                      |
| PFM - IIIT Fund Liquid              | 12/31/2021           |                       | 0.04     |                             | 4,549.21      | 4,549.21              |                      |
| PMA - MAX                           | 12/31/2021           |                       | 0.02     |                             | 6,379.12      | 6,379.12              |                      |
| Wheaton Bank & Trust - MMF          | 12/31/2021           |                       | 0.11     |                             | 4,288,462.91  | 4,288,462.91          |                      |
| <b>TOTAL BOND &amp; INTEREST</b>    |                      |                       |          |                             |               |                       | 4,299,391.24         |
| <b>TRANSPORTATION</b>               |                      |                       |          |                             |               |                       |                      |
| PFM - IIIT Fund Liquid              | 12/31/2021           |                       | 0.04     |                             | 4,747.67      | 4,747.67              |                      |
| PMA - MAX                           | 12/31/2021           |                       | 0.02     |                             | 5,180.71      | 5,180.71              |                      |
| Wheaton Bank & Trust - MMF          | 12/31/2021           |                       | 0.11     |                             | 4,990,817.89  | 4,990,817.89          |                      |
| <b>TOTAL TRANSPORTATION</b>         |                      |                       |          |                             |               |                       | 5,000,746.27         |
| <b>IMRF</b>                         |                      |                       |          |                             |               |                       |                      |
| PMA - MAX                           | 12/31/2021           |                       | 0.02     |                             | 5,164.23      | 5,164.23              |                      |
| Wheaton Bank & Trust - MMF          | 12/31/2021           |                       | 0.11     |                             | 450,691.60    | 450,691.60            |                      |
| <b>TOTAL IMRF</b>                   |                      |                       |          |                             |               |                       | 455,855.83           |
| <b>CONSTRUCTION</b>                 |                      |                       |          |                             |               |                       |                      |
| Wheaton Bank & Trust - MMF          | 12/31/2021           |                       | 0.11     |                             | 3,007.53      | 3,007.53              |                      |
| <b>TOTAL CONSTRUCTION</b>           |                      |                       |          |                             |               |                       | 3,007.53             |
| Fifth Third - Liquid                | 12/31/2021           |                       |          |                             | 0.04          | 0.04                  |                      |
| PFM - IIIT Fund Liquid              | 12/31/2021           |                       | 0.04     |                             | 6,956.02      | 6,956.02              |                      |
| PMA - MAX                           | 12/31/2021           |                       | 0.02     |                             | 5,487.13      | 5,487.13              |                      |
| Wheaton Bank & Trust - MMF          | 12/31/2021           |                       | 0.11     |                             | 28,606,846.30 | 28,606,846.30         |                      |
| <b>TOTAL WORKING CASH</b>           |                      |                       |          |                             |               |                       | 28,619,289.49        |
| <b>TOTAL INVESTMENTS:</b>           |                      |                       |          |                             |               |                       | <b>65,906,099.50</b> |
| <b>Portfolio by inv type:</b>       | <b>Cost</b>          | <b>% of Portfolio</b> |          | <b>Portfolio by vendor:</b> | <b>Cost</b>   | <b>% of Portfolio</b> |                      |
| Agency                              | 0.00                 | 0.00                  |          | Fifth Third Bank            | 0.04          | 0.00                  |                      |
| Certificate of Deposit              | 0.00                 | 0.00                  |          | PFM                         | 15,388,952.72 | 23.35                 |                      |
| Commercial Paper                    | 0.00                 | 0.00                  |          | PMA                         | 33,122.20     | 0.05                  |                      |
| Liquid                              | 65,906,099.50        | 100.00                |          | Wheaton Bank & Trust        | 50,484,024.54 | 76.60                 |                      |
| TERM                                | 0.00                 | 0.00                  |          |                             | 65,906,099.50 | 100.00                |                      |
| <b>TOTAL</b>                        | <b>65,906,099.50</b> | <b>100.00</b>         |          |                             | <b>0.00</b>   |                       |                      |
|                                     | 0.00                 |                       |          |                             |               |                       |                      |

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

| Monthly Activity<br>By Fund for 12/31/21 |                                |                      |                          |                          |                      |
|--|--------------------------------|----------------------|--------------------------|--------------------------|----------------------|
|  | CASH AND INVESTMENTS           |                      |                          |                          |                      |
|  | 12/1/2021<br>Beginning Balance | December<br>Revenues | December<br>Expenditures | Loan<br>Activity/(Repay) | Ending<br>Balance    |
| Education Fund                           | 39,005,870.39                  | 4,356,764.11         | 12,548,092.20            | 0.00                     | 30,814,542.30        |
| Building Fund                            | 5,679,889.63                   | 172,874.67           | 904,539.95               | 0.00                     | 4,948,224.35         |
| Transportation Fund                      | 5,985,961.14                   | 29,437.19            | 883,548.61               | 0.00                     | 5,131,849.72         |
| IMRF Fund                                | 977,214.99                     | 11,479.43            | 346,205.55               | 0.00                     | 642,488.87           |
| Working Cash Fund                        | 28,617,887.10                  | 2,581.66             | 0.00                     | 0.00                     | 28,620,468.76        |
| Bond & Interest Fund                     | 4,423,003.45                   | 157,467.57           | 0.00                     | 0.00                     | 4,580,471.02         |
| Construction Fund                        | 568,169.72                     | 0.29                 | 464,418.41               | 0.00                     | 103,751.60           |
| <b>TOTAL ALL FUNDS</b>                   | <b>85,257,996.42</b>           | <b>4,730,604.92</b>  | <b>15,146,804.72</b>     | <b>0.00</b>              | <b>74,841,796.62</b> |

| Year to Date Activity<br>By Fund for 12/31/21 |                               |                          |                              |                          |                              |
|---|-------------------------------|--------------------------|------------------------------|--------------------------|------------------------------|
|   | CASH AND INVESTMENTS          |                          |                              |                          |                              |
|   | 7/1/2021<br>Beginning Balance | Year to Date<br>Revenues | Year to Date<br>Expenditures | Loan<br>Activity/(Repay) | 12/31/2021<br>Ending Balance |
| Education Fund                                | 16,706,543.13                 | 77,784,423.15            | 63,676,423.98                | 0.00                     | 30,814,542.30                |
| Building Fund                                 | 6,218,761.26                  | 10,539,860.07            | 11,810,396.98                | 0.00                     | 4,948,224.35                 |
| Transportation Fund                           | 4,304,328.86                  | 4,785,964.53             | 3,958,443.67                 | 0.00                     | 5,131,849.72                 |
| IMRF Fund                                     | 468,766.81                    | 1,793,475.42             | 1,619,753.36                 | 0.00                     | 642,488.87                   |
| Working Cash Fund                             | 28,609,169.42                 | 11,299.34                | 0.00                         | 0.00                     | 28,620,468.76                |
| Bond & Interest Fund                          | 13,308,900.74                 | 10,791,907.79            | 19,520,337.51                | 0.00                     | 4,580,471.02                 |
| Construction Fund                             | 795,284.13                    | 6,100,142.32             | 6,791,674.85                 | 0.00                     | 103,751.60                   |
|   | <b>70,411,754.35</b>          | <b>111,807,072.62</b>    | <b>107,377,030.35</b>        | <b>0.00</b>              | <b>74,841,796.62</b>         |

| Statement of Position<br>By Fund for 12/31/21 |                         |                 |                      |                      |
|---|-------------------------|-----------------|----------------------|----------------------|
|   | Cash and<br>Investments | Other<br>Assets | Other<br>Liabilities | Fund<br>Balance      |
| Education Fund                                | 30,814,542.30           | 0.00            | 0.00                 | 30,814,542.30        |
| Building Fund                                 | 4,948,224.35            | 0.00            | 0.00                 | 4,948,224.35         |
| Transportation Fund                           | 5,131,849.72            | 0.00            | 0.00                 | 5,131,849.72         |
| IMRF Fund                                     | 642,488.87              | 0.00            | 0.00                 | 642,488.87           |
| Working Cash Fund                             | 28,620,468.76           | 0.00            | 0.00                 | 28,620,468.76        |
| Bond & Interest Fund                          | 4,580,471.02            | 0.00            | 0.00                 | 4,580,471.02         |
| Construction Fund                             | 103,751.60              | 0.00            | 0.00                 | 103,751.60           |
| <b>TOTAL ALL FUNDS</b>                        | <b>74,841,796.62</b>    | <b>0.00</b>     | <b>0.00</b>          | <b>74,841,796.62</b> |

**Revenues**  
**Month End Report**  
**December 31, 2021**

|                                   | MTD                    | YTD                      | BUDGET                   | BALANCE                  | %             | PRIOR YTD                |
|-----------------------------------|------------------------|--------------------------|--------------------------|--------------------------|---------------|--------------------------|
| <b>EDUCATION &amp; TORT</b>       |                        |                          |                          |                          |               |                          |
| Local Taxes                       | \$ 385,565.41          | \$ 60,458,345.94         | \$ 121,774,641.00        | \$ 61,316,295.06         | 49.65%        | \$ 57,609,396.16         |
| Interest Earned                   | \$ 1,487.88            | \$ 6,126.12              | \$ 35,000.00             | \$ 28,873.88             | 17.50%        | \$ 26,526.19             |
| Other Local                       | \$ 561,226.95          | \$ 3,948,335.05          | \$ 6,211,000.00          | \$ 2,262,664.95          | 63.57%        | \$ 3,098,326.10          |
| EBF/General State Aid             | \$ 1,232,362.00        | \$ 4,813,459.99          | \$ 11,089,280.30         | \$ 6,275,820.31          | 43.41%        | \$ 6,016,820.00          |
| State                             | \$ -                   | \$ 1,499,980.08          | \$ 2,661,228.00          | \$ 1,161,247.92          | 56.36%        | \$ 1,303,329.66          |
| Federal                           | \$ 2,176,121.87        | \$ 7,058,175.97          | \$ 13,093,688.80         | \$ 6,035,512.83          | 53.91%        | \$ 3,918,913.98          |
| <b>Total Education &amp; Tort</b> | <b>\$ 4,356,764.11</b> | <b>\$ 77,784,423.15</b>  | <b>\$ 154,864,838.10</b> | <b>\$ 77,080,414.95</b>  | <b>50.23%</b> | <b>\$ 71,973,312.09</b>  |
| <b>BUILDING</b>                   |                        |                          |                          |                          |               |                          |
| Local Taxes                       | \$ 47,631.84           | \$ 7,471,880.84          | \$ 15,073,314.00         | \$ 7,601,433.16          | 49.57%        | \$ 6,682,518.21          |
| Interest Earned                   | \$ 447.77              | \$ 1,499.15              | \$ 6,000.00              | \$ 4,500.85              | 24.99%        | \$ 5,021.20              |
| Other Local                       | \$ 74,795.06           | \$ 207,779.30            | \$ 285,000.00            | \$ 77,220.70             | 72.91%        | \$ 458,440.26            |
| EBF/General State Aid             | \$ -                   | \$ 1,115,000.00          | \$ 1,115,000.00          | \$ -                     | 100.00%       | \$ -                     |
| State                             | \$ 50,000.00           | \$ 50,000.00             | \$ 53,200.00             | \$ 3,200.00              | 93.98%        | \$ 150,000.00            |
| Federal                           | \$ -                   | \$ 1,693,700.78          | \$ 1,927,108.00          | \$ 233,407.22            | 87.89%        | \$ -                     |
| <b>Total O &amp; M</b>            | <b>\$ 172,874.67</b>   | <b>\$ 10,539,860.07</b>  | <b>\$ 18,459,622.00</b>  | <b>\$ 7,919,761.93</b>   | <b>57.10%</b> | <b>\$ 7,295,979.67</b>   |
| <b>BOND &amp; INTEREST</b>        |                        |                          |                          |                          |               |                          |
| Local Taxes                       | \$ 66,762.93           | \$ 10,464,105.48         | \$ 19,873,538.00         | \$ 9,409,432.52          | 52.65%        | \$ 10,640,242.58         |
| Interest Earned                   | \$ 387.13              | \$ 4,134.79              | \$ 10,000.00             | \$ 5,865.21              | 41.35%        | \$ 11,144.48             |
| EBF/General State Aid             | \$ -                   | \$ 233,350.01            | \$ 951,700.00            | \$ 718,349.99            | 24.52%        | \$ -                     |
| Other Local                       | \$ 90,317.51           | \$ 90,317.51             | \$ -                     | \$ (90,317.51)           | #DIV/0!       | \$ -                     |
| <b>Total Bond &amp; Interest</b>  | <b>\$ 157,467.57</b>   | <b>\$ 10,791,907.79</b>  | <b>\$ 20,835,238.00</b>  | <b>\$ 10,043,330.21</b>  | <b>51.80%</b> | <b>\$ 10,651,387.06</b>  |
| <b>TRANSPORTATION</b>             |                        |                          |                          |                          |               |                          |
| Local Taxes                       | \$ 17,300.66           | \$ 2,712,090.93          | \$ 5,671,182.00          | \$ 2,959,091.07          | 47.82%        | \$ 2,690,868.70          |
| Interest Earned                   | \$ 450.51              | \$ 2,125.83              | \$ 2,000.00              | \$ (125.83)              | 106.29%       | \$ 3,628.46              |
| Other Local                       | \$ 11,686.02           | \$ 34,095.46             | \$ 84,000.00             | \$ 49,904.54             | 40.59%        | \$ 19,300.15             |
| EBF/General State Aid             | \$ -                   | \$ -                     | \$ 400,000.00            | \$ 400,000.00            | 0.00%         | \$ -                     |
| State                             | \$ -                   | \$ 2,037,652.31          | \$ 4,000,000.00          | \$ 1,962,347.69          | 50.94%        | \$ 2,134,146.69          |
| Federal                           | \$ -                   | \$ -                     | \$ 65,420.00             | \$ 65,420.00             | 0.00%         | \$ -                     |
| <b>Total Transportation</b>       | <b>\$ 29,437.19</b>    | <b>\$ 4,785,964.53</b>   | <b>\$ 10,222,602.00</b>  | <b>\$ 5,436,637.47</b>   | <b>46.82%</b> | <b>\$ 4,847,944.00</b>   |
| <b>IMRF/SOCIAL SECURITY</b>       |                        |                          |                          |                          |               |                          |
| Local Taxes                       | \$ 11,438.76           | \$ 1,793,258.54          | \$ 3,617,594.00          | \$ 1,824,335.46          | 49.57%        | \$ 1,764,081.63          |
| Other Local                       | \$ -                   | \$ -                     | \$ 200,000.00            | \$ 200,000.00            | 0.00%         | \$ -                     |
| Interest Earned                   | \$ 40.67               | \$ 216.88                | \$ 1,000.00              | \$ 783.12                | 21.69%        | \$ 655.16                |
| <b>Total IMRF/Social Security</b> | <b>\$ 11,479.43</b>    | <b>\$ 1,793,475.42</b>   | <b>\$ 3,818,594.00</b>   | <b>\$ 2,025,118.58</b>   | <b>46.97%</b> | <b>\$ 1,764,736.79</b>   |
| <b>CAPITAL PROJECTS</b>           |                        |                          |                          |                          |               |                          |
| Interest Earned                   | \$ 0.29                | \$ 142.32                | \$ 1,000.00              | \$ 857.68                | 14.23%        | \$ 616.54                |
| 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          |
| <b>Total Capital Projects</b>     | <b>\$ 0.29</b>         | <b>\$ 6,100,142.32</b>   | <b>\$ 7,201,000.00</b>   | <b>\$ 1,100,857.68</b>   | <b>84.71%</b> | <b>\$ 7,200,616.54</b>   |
| <b>WORKING CASH</b>               |                        |                          |                          |                          |               |                          |
| Interest Earned                   | \$ 2,581.66            | \$ 11,299.34             | \$ 40,000.00             | \$ 28,700.66             | 28.25%        | \$ 26,955.05             |
| <b>Total Working Cash</b>         | <b>\$ 2,581.66</b>     | <b>\$ 11,299.34</b>      | <b>\$ 40,000.00</b>      | <b>\$ 28,700.66</b>      | <b>28.25%</b> | <b>\$ 26,955.05</b>      |
| <b>Grand Totals</b>               | <b>\$ 4,730,604.92</b> | <b>\$ 111,807,072.62</b> | <b>\$ 215,441,894.10</b> | <b>\$ 103,634,821.48</b> | <b>51.90%</b> | <b>\$ 103,760,931.20</b> |

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

|                                   | MTD                     | YTD                      | Budget                   | Balance                  | %              | Prior YTD                |
|-----------------------------------|-------------------------|--------------------------|--------------------------|--------------------------|----------------|--------------------------|
| <b>Education</b>                  |                         |                          |                          |                          |                |                          |
| Salaries                          | \$ 9,519,693.91         | \$ 41,633,248.65         | \$ 112,368,573.59        | \$ 70,735,324.94         | 37.1%          | \$ 39,698,536.33         |
| Benefits                          | \$ 1,505,816.48         | \$ 9,447,066.98          | \$ 18,570,722.96         | \$ 9,123,655.98          | 50.9%          | \$ 9,329,724.83          |
| Purchased Services                | \$ 554,642.33           | \$ 5,979,582.67          | \$ 10,359,693.77         | \$ 4,380,111.10          | 57.7%          | \$ 4,190,053.33          |
| Supplies                          | \$ 227,497.32           | \$ 2,163,551.41          | \$ 4,172,625.55          | \$ 2,009,074.14          | 51.9%          | \$ 2,335,571.72          |
| Capital Outlay                    | \$ -                    | \$ 26,439.54             | \$ 260,150.00            | \$ 233,710.46            | 10.2%          | \$ 9,479.00              |
| Dues & Fees                       | \$ 17,298.90            | \$ 172,370.76            | \$ 208,778.00            | \$ 36,407.24             | 82.6%          | \$ 87,647.28             |
| Tuition                           | \$ 723,143.26           | \$ 4,254,163.97          | \$ 8,385,000.00          | \$ 4,130,836.03          | 50.7%          | \$ 4,399,769.80          |
| <b>Education</b>                  | <b>\$ 12,548,092.20</b> | <b>\$ 63,676,423.98</b>  | <b>\$ 154,325,543.87</b> | <b>\$ 90,649,119.89</b>  | <b>41.3%</b>   | <b>\$ 60,050,782.29</b>  |
| Provision for Contingencies       | \$ -                    | \$ -                     | \$ -                     | \$ -                     | #DIV/0!        | \$ -                     |
| <b>Total Education</b>            | <b>\$ 12,548,092.20</b> | <b>\$ 63,676,423.98</b>  | <b>\$ 154,325,543.87</b> | <b>\$ 90,649,119.89</b>  | <b>41.3%</b>   | <b>\$ 60,050,782.29</b>  |
| <b>Building</b>                   |                         |                          |                          |                          |                |                          |
| Salaries                          | \$ 175,093.82           | \$ 1,080,138.77          | \$ 2,160,150.30          | \$ 1,080,011.53          | 50.0%          | \$ 1,019,538.28          |
| Benefits                          | \$ 46,231.56            | \$ 279,029.69            | \$ 579,134.15            | \$ 300,104.46            | 48.2%          | \$ 293,761.41            |
| Cleaning Service                  | \$ 272,885.25           | \$ 1,637,311.50          | \$ 3,350,000.00          | \$ 1,712,688.50          | 48.9%          | \$ 1,445,398.96          |
| Purchased Services                | \$ 87,408.08            | \$ 588,117.08            | \$ 930,000.00            | \$ 341,882.92            | 63.2%          | \$ 399,406.75            |
| Utilities                         | \$ 226,654.29           | \$ 1,478,652.08          | \$ 3,179,300.00          | \$ 1,700,647.92          | 46.5%          | \$ 1,251,033.51          |
| Supplies                          | \$ 84,906.95            | \$ 537,614.07            | \$ 860,000.00            | \$ 322,385.93            | 62.5%          | \$ 538,285.56            |
| Capital Outlay                    | \$ 11,360.00            | \$ 109,533.79            | \$ 200,000.00            | \$ 90,466.21             | 54.8%          | \$ 22,217.81             |
| Dues & Fees/Other                 | \$ -                    | \$ -                     | \$ -                     | \$ -                     | #DIV/0!        | \$ 1,003.50              |
| <b>Building</b>                   | <b>\$ 904,539.95</b>    | <b>\$ 5,710,396.98</b>   | <b>\$ 11,258,584.45</b>  | <b>\$ 5,548,187.47</b>   | <b>50.7%</b>   | <b>\$ 4,970,645.78</b>   |
| 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          |
| <b>Total Building</b>             | <b>\$ 904,539.95</b>    | <b>\$ 11,810,396.98</b>  | <b>\$ 18,458,584.45</b>  | <b>\$ 6,648,187.47</b>   | <b>64.0%</b>   | <b>\$ 12,170,645.78</b>  |
| <b>Total Bond &amp; Interest</b>  | <b>\$ -</b>             | <b>\$ 19,520,337.51</b>  | <b>\$ 21,690,326.00</b>  | <b>\$ 2,169,988.49</b>   | <b>90.0%</b>   | <b>\$ 19,176,405.01</b>  |
| <b>Transportation</b>             |                         |                          |                          |                          |                |                          |
| Salaries                          | \$ 3,040.00             | \$ 34,718.15             | \$ 77,590.49             | \$ 42,872.34             | 44.7%          | \$ 21,312.10             |
| Benefits                          | \$ 689.24               | \$ 4,189.78              | \$ 12,064.45             | \$ 7,874.67              | 34.7%          | \$ 4,922.39              |
| Repairs & Maintenance             | \$ -                    | \$ 2,880.00              | \$ 3,000.00              | \$ 120.00                | 96.0%          | \$ 20,200.00             |
| Pupil Transportation              | \$ 852,552.87           | \$ 3,637,971.89          | \$ 9,500,000.00          | \$ 5,862,028.11          | 38.3%          | \$ 1,957,207.10          |
| Field Trips                       | \$ -                    | \$ 991.87                | \$ 2,200.00              | \$ 1,208.13              | 45.1%          | \$ -                     |
| Extracurricular                   | \$ 680.57               | \$ 168,354.47            | \$ 501,370.00            | \$ 333,015.53            | 33.6%          | \$ 99,322.54             |
| Supplies                          | \$ -                    | \$ 7,330.29              | \$ 17,500.00             | \$ 10,169.71             | 41.9%          | \$ 2,651.18              |
| Capital Outlay                    | \$ -                    | \$ -                     | \$ -                     | \$ -                     | #DIV/0!        | \$ -                     |
| Gas Escalator                     | \$ 26,585.93            | \$ 102,007.22            | \$ 102,500.00            | \$ 492.78                | 99.5%          | \$ (1,250.95)            |
| <b>Transportation</b>             | <b>\$ 883,548.61</b>    | <b>\$ 3,958,443.67</b>   | <b>\$ 10,216,224.94</b>  | <b>\$ 6,257,781.27</b>   | <b>38.7%</b>   | <b>\$ 2,104,364.36</b>   |
| Provision for Contingencies       | \$ -                    | \$ -                     | \$ -                     | \$ -                     | #DIV/0!        | \$ -                     |
| <b>Total Transportation</b>       | <b>\$ 883,548.61</b>    | <b>\$ 3,958,443.67</b>   | <b>\$ 10,216,224.94</b>  | <b>\$ 6,257,781.27</b>   | <b>38.7%</b>   | <b>\$ 2,104,364.36</b>   |
| <b>Total IMRF/Social Security</b> | <b>\$ 346,205.55</b>    | <b>\$ 1,619,753.36</b>   | <b>\$ 3,818,594.00</b>   | <b>\$ 2,198,840.64</b>   | <b>42.4%</b>   | <b>\$ 1,515,979.23</b>   |
| <b>Total Capital Projects</b>     | <b>\$ 464,418.41</b>    | <b>\$ 6,791,674.85</b>   | <b>\$ 7,350,000.00</b>   | <b>\$ 558,325.15</b>     | <b>92.4%</b>   | <b>\$ 7,991,972.15</b>   |
| <b>Total Working Cash</b>         | <b>\$ -</b>             | <b>\$ -</b>              | <b>\$ -</b>              | <b>\$ -</b>              | <b>#DIV/0!</b> | <b>\$ -</b>              |
| <b>Grand Totals</b>               | <b>\$ 15,146,804.72</b> | <b>\$ 107,377,030.35</b> | <b>\$ 215,859,273.26</b> | <b>\$ 108,482,242.91</b> | <b>49.7%</b>   | <b>\$ 103,010,148.82</b> |

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

|                             | YTD 21/22    | YTD 20/21    | Difference     | %       | Analysis  |
|-----------------------------|--------------|--------------|----------------|---------|---|
| <b>EDUCATION &amp; TORT</b> |              |              |                |         |   |
| Interest Earned             | \$ 6,126     | \$ 26,526    | \$ (20,400)    | -76.91  | This fluctuation is due to interest rates being lower than in the prior year.   |
| Other Local                 | \$ 3,948,335 | \$ 3,098,326 | \$ 850,009     | 27.43   | This fluctuation is due a lower than average collection rate in the prior year.   |
| EBF/General State Aid       | \$ 4,813,460 | \$ 6,016,820 | \$ (1,203,360) | -20.00  | This fluctuation is due to the timing of when EBF payments were allocated to the O&M and Bond & Interest funds.<br>This fluctuation is mainly due to receiving \$87,366 more in Special Ed - Orphanage - Individual and \$90,066 more in Special Ed - |
| State                       | \$ 1,499,980 | \$ 1,303,330 | \$ 196,650     | 15.09   | Private Facility Tuition funds year-over-year.  |
| Federal                     | \$ 7,058,176 | \$ 3,918,914 | \$ 3,139,262   | 80.11   | This fluctuation is mainly due to receiving \$999,926 more in NSLP funds, \$1,334,521 more in IDEA Flow-Through funds and \$1,207,067 more ESSER funds year-over-year.  |
| <b>BUILDING</b>             |              |              |                |         |   |
| Local Taxes                 | \$ 7,471,881 | \$ 6,682,518 | \$ 789,363     | 11.81   | This fluctuation is due to a higher collection rate year-over-year, as well as a budgeted increase in tax revenue in this fund.   |
| Other Local                 | \$ 207,779   | \$ 458,440   | \$ (250,661)   | -54.68  | 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                       | \$ 50,000    | \$ 150,000   | \$ (100,000)   | -66.67  | This fluctuation is due to DCEO grant revenue.  |
| Federal                     | \$ 1,693,701 | \$ -         | \$ 1,693,701   | #DIV/0! | This fluctuation is due to ESSER funds being allocated for capital project summer work.   |
| <b>BOND &amp; INTEREST</b>  |              |              |                |         |   |
| EBF/General State Aid       | \$ 233,350   | \$ -         | \$ 233,350     | #DIV/0! | This fluctuation is due to the timing of when EBF payments were allocated to the Bond & Interest fund.  |
| <b>TRANSPORTATION</b>       |              |              |                |         |   |
| Other Local                 | \$ 34,095    | \$ 19,300    | \$ 14,795      | 76.66   | This fluctuation is due to a lower than average amount being collected for Special Ed transportation fee payments in the prior year.  |
| <b>CAPITAL PROJECTS</b>     |              |              |                |         |   |
| 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.  |
| <b>WORKING CASH</b>         |              |              |                |         |   |
| Interest Earned             | \$ 11,299    | \$ 26,955    | \$ (15,656)    | -58.08  | This fluctuation is due to interest rates being lower than in the prior year.   |

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

|                               | YTD 21/22              | YTD 20/21              | Difference               | %             |  |
|-------------------------------|------------------------|------------------------|--------------------------|---------------|--|
| <b>Education</b>              |                        |                        |                          |               |  |
| Purchased Services            | \$ 5,979,582.67        | \$ 4,190,053.33        | \$ 1,789,529.34          | 42.71         | 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 \$4,605,584 in FY20.                |
| Capital Outlay                | \$ 26,439.54           | \$ 9,479.00            | \$ 16,960.54             | 178.93        | This fluctuation is due to purchasing capital equipment for Special Ed using funds from the IDEA Flow Through grant.   |
| Dues & Fees                   | \$ 172,370.76          | \$ 87,647.28           | \$ 84,723.48             | 96.66         | This fluctuation is due to the decrease in fees paid for athletic events and conference attendance due to the pandemic. The YTD amount was \$142,178 in FY20.  |
| <b>Building</b>               |                        |                        |                          |               |  |
| Cleaning Service              | \$ 1,637,311.50        | \$ 1,445,398.96        | \$ 191,912.54            | 13.28         | 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 \$1,506,001 in FY20. |
| Purchased Services            | \$ 588,117.08          | \$ 399,406.75          | \$ 188,710.33            | 47.25         | This fluctuation is due to decreased costs in the prior year due to the pandemic. The YTD amount was \$557,804 in FY20.  |
| Utilities                     | \$ 1,478,652.08        | \$ 1,251,033.51        | \$ 227,618.57            | 18.19         | This fluctuation is due to decreased costs in the prior year due to the pandemic. The YTD amount was \$1,542,630 in FY20.  |
| Capital Outlay                | \$ 109,533.79          | \$ 22,217.81           | \$ 87,315.98             | 393.00        | 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.   |
| <b>Transportation</b>         |                        |                        |                          |               |  |
| Salaries                      | \$ 34,718.15           | \$ 21,312.10           | \$ 13,406.05             | 62.90         | This fluctuation is due to \$12,703 paid out in post employment compensation.  |
| Repairs & Maintenance         | \$ 2,880.00            | \$ 20,200.00           | \$ (17,320.00)           | -85.74        | This fluctuation is due to increased costs in the prior year for bus cleaning services due to the pandemic.  |
| Pupil Transportation          | \$ 3,637,971.89        | \$ 1,957,207.10        | \$ 1,680,764.79          | 85.88         | This fluctuation is due to decreased costs in the prior year due to the pandemic. The YTD amount was \$3,921,932 in FY20.  |
| Extracurricular               | \$ 168,354.47          | \$ 99,322.54           | \$ 69,031.93             | 69.50         | This fluctuation is due to decreased costs in the prior year due to the pandemic. The YTD amount was \$185,382 in FY20.  |
| Gas Escalator                 | \$ 102,007.22          | \$ (1,250.95)          | \$ 103,258.17            | -8254.38      | This fluctuation is due to decreased costs in the prior year due to the pandemic. The YTD amount was \$58,699 in FY20.   |
| <b>Total Capital Projects</b> | <b>\$ 6,791,674.85</b> | <b>\$ 7,991,972.15</b> | <b>\$ (1,200,297.30)</b> | <b>-15.02</b> | This fluctuation is due to the amount paid in the prior year for the Jefferson Early Childhood Center project.   |