

1/31/2022	DATE PURCHASED	DATE MATURED	INTEREST RATE	FACE AMOUNT	COST	TOTAL INVESTMENT (at cost)	FUND TOTAL INVESTMENT (at cost)
EDUCATION							
PFM - IIIT Fund Liquid	1/31/2022		0.03		7,354.76	7,354.76	
PMA - MAX	1/31/2022		0.02		5,199.10	5,199.10	
Wheaton Bank & Trust MMF	1/31/2022		0.13		17,341,392.19	17,341,392.19	
EDUCATION - HEALTH INSURANCE							
PFM - IIIT Fund Liquid	1/31/2022		0.03		302,434.69	302,434.69	
Wheaton Bank & Trust MMF	1/31/2022		0.13		737,575.58	737,575.58	
TOTAL EDUCATION							18,393,956.32
BUILDING							
PFM - IIIT Fund Liquid	1/31/2022		0.03		8,160.70	8,160.70	
PMA - MAX	1/31/2022		0.02		5,711.91	5,711.91	
Wheaton Bank & Trust - MMF	1/31/2022		0.13		2,067,397.69	2,067,397.69	
TOTAL BUILDING							2,081,270.30
BOND & INTEREST							
PFM - IIIT Fund Liquid	1/31/2022		0.03		4,549.35	4,549.35	
PMA - MAX	1/31/2022		0.02		6,379.12	6,379.12	
Wheaton Bank & Trust - MMF	1/31/2022		0.13		4,288,918.19	4,288,918.19	
TOTAL BOND & INTEREST							4,299,846.66
TRANSPORTATION							
PFM - IIIT Fund Liquid	1/31/2022		0.03		4,747.82	4,747.82	
PMA - MAX	1/31/2022		0.02		5,180.71	5,180.71	
Wheaton Bank & Trust - MMF	1/31/2022		0.13		4,991,347.74	4,991,347.74	
TOTAL TRANSPORTATION							5,001,276.27
IMRF							
PMA - MAX	1/31/2022		0.02		5,164.23	5,164.23	
Wheaton Bank & Trust - MMF	1/31/2022		0.13		450,739.45	450,739.45	
TOTAL IMRF							455,903.68
CONSTRUCTION							
Wheaton Bank & Trust - MMF	1/31/2022		0.13		3,007.86	3,007.86	
TOTAL CONSTRUCTION							3,007.86
Fifth Third - Liquid	1/31/2022				0.04	0.04	
PFM - IIIT Fund Liquid	1/31/2022		0.03		6,956.24	6,956.24	
PMA - MAX	1/31/2022		0.02		5,487.13	5,487.13	
Wheaton Bank & Trust - MMF	1/31/2022		0.13		28,609,883.33	28,609,883.33	
TOTAL WORKING CASH							28,622,326.74
TOTAL INVESTMENTS:							58,857,587.83
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	334,203.56	0.57	
Commercial Paper	0.00	0.00		PMA	33,122.20	0.06	
Liquid	58,857,587.83	100.00		Wheaton Bank & Trust	58,490,262.03	99.38	
TERM	0.00	0.00			58,857,587.83	100.00	
TOTAL	58,857,587.83	100.00			0.00		
	0.00						

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

Monthly Activity By Fund for 01/31/22		CASH AND INVESTMENTS			
	1/1/2022	January	January	Loan	Ending
	Beginning Balance	Revenues	Expenditures	Activity/(Repay)	Balance
Education Fund	30,814,542.30	4,129,399.69	12,914,092.10	0.00	22,029,849.89
Building Fund	4,948,224.35	35,976.63	2,037,916.39	0.00	2,946,284.59
Transportation Fund	5,131,849.72	968,575.32	758,799.57	0.00	5,341,625.47
IMRF Fund	642,488.87	200,047.85	324,595.64	0.00	517,941.08
Working Cash Fund	28,620,468.76	3,037.25	0.00	0.00	28,623,506.01
Bond & Interest Fund	4,580,471.02	455.42	0.00	0.00	4,580,926.44
Construction Fund	103,751.60	1,100,000.33	133,606.09	0.00	1,070,145.84
TOTAL ALL FUNDS	74,841,796.62	6,437,492.49	16,169,009.79	0.00	65,110,279.32

Year to Date Activity By Fund for 01/31/22		CASH AND INVESTMENTS			
	7/1/2021	Year to Date	Year to Date	Loan	1/31/2022
	Beginning Balance	Revenues	Expenditures	Activity/(Repay)	Ending Balance
Education Fund	16,706,543.13	81,913,822.84	76,590,516.08	0.00	22,029,849.89
Building Fund	6,218,761.26	10,575,836.70	13,848,313.37	0.00	2,946,284.59
Transportation Fund	4,304,328.86	5,754,539.85	4,717,243.24	0.00	5,341,625.47
IMRF Fund	468,766.81	1,993,523.27	1,944,349.00	0.00	517,941.08
Working Cash Fund	28,609,169.42	14,336.59	0.00	0.00	28,623,506.01
Bond & Interest Fund	13,308,900.74	10,792,363.21	19,520,337.51	0.00	4,580,926.44
Construction Fund	795,284.13	7,200,142.65	6,925,280.94	0.00	1,070,145.84
	70,411,754.35	118,244,565.11	123,546,040.14	0.00	65,110,279.32

Statement of Position By Fund for 01/31/22				
	Cash and	Other	Other	Fund
	Investments	Assets	Liabilities	Balance
Education Fund	22,029,849.89	0.00	0.00	22,029,849.89
Building Fund	2,946,284.59	0.00	0.00	2,946,284.59
Transportation Fund	5,341,625.47	0.00	0.00	5,341,625.47
IMRF Fund	517,941.08	0.00	0.00	517,941.08
Working Cash Fund	28,623,506.01	0.00	0.00	28,623,506.01
Bond & Interest Fund	4,580,926.44	0.00	0.00	4,580,926.44
Construction Fund	1,070,145.84	0.00	0.00	1,070,145.84
TOTAL ALL FUNDS	65,110,279.32	0.00	0.00	65,110,279.32

Revenues
Month End Report
January 31, 2022

	MTD	YTD	BUDGET	BALANCE	%	PRIOR YTD
EDUCATION & TORT						
Local Taxes	\$ -	\$ 60,458,345.94	\$ 121,774,641.00	\$ 61,316,295.06	49.65%	\$ 58,206,124.33
Interest Earned	\$ 1,830.26	\$ 7,956.38	\$ 35,000.00	\$ 27,043.62	22.73%	\$ 28,720.89
Other Local	\$ 622,778.65	\$ 4,571,113.70	\$ 6,211,000.00	\$ 1,639,886.30	73.60%	\$ 3,356,066.88
EBF/General State Aid	\$ 1,232,362.00	\$ 6,045,821.99	\$ 11,089,280.30	\$ 5,043,458.31	54.52%	\$ 7,220,184.00
State	\$ 737,514.00	\$ 2,237,494.08	\$ 2,661,228.00	\$ 423,733.92	84.08%	\$ 1,919,912.85
Federal	\$ 1,534,914.78	\$ 8,593,090.75	\$ 13,093,688.80	\$ 4,500,598.05	65.63%	\$ 5,828,442.28
Total Education & Tort	\$ 4,129,399.69	\$ 81,913,822.84	\$ 154,864,838.10	\$ 72,951,015.26	52.89%	\$ 76,559,451.23
BUILDING						
Local Taxes	\$ -	\$ 7,471,880.84	\$ 15,073,314.00	\$ 7,601,433.16	49.57%	\$ 6,751,713.64
Interest Earned	\$ 424.41	\$ 1,923.56	\$ 6,000.00	\$ 4,076.44	32.06%	\$ 5,416.02
Other Local	\$ 35,552.22	\$ 243,331.52	\$ 285,000.00	\$ 41,668.48	85.38%	\$ 481,730.68
EBF/General State Aid	\$ -	\$ 1,115,000.00	\$ 1,115,000.00	\$ -	100.00%	\$ -
State	\$ -	\$ 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%	\$ -
Total O & M	\$ 35,976.63	\$ 10,575,836.70	\$ 18,459,622.00	\$ 7,883,785.30	57.29%	\$ 7,388,860.34
BOND & INTEREST						
Local Taxes	\$ -	\$ 10,464,105.48	\$ 19,873,538.00	\$ 9,409,432.52	52.65%	\$ 10,750,526.91
Interest Earned	\$ 455.42	\$ 4,590.21	\$ 10,000.00	\$ 5,409.79	45.90%	\$ 11,603.97
EBF/General State Aid	\$ -	\$ 233,350.01	\$ 951,700.00	\$ 718,349.99	24.52%	\$ -
Other Local	\$ -	\$ 90,317.51	\$ -	\$ (90,317.51)	#DIV/0!	\$ -
Total Bond & Interest	\$ 455.42	\$ 10,792,363.21	\$ 20,835,238.00	\$ 10,042,874.79	51.80%	\$ 10,762,130.88
TRANSPORTATION						
Local Taxes	\$ -	\$ 2,712,090.93	\$ 5,671,182.00	\$ 2,959,091.07	47.82%	\$ 2,718,744.57
Interest Earned	\$ 530.00	\$ 2,655.83	\$ 2,000.00	\$ (655.83)	132.79%	\$ 4,041.76
Other Local	\$ -	\$ 34,095.46	\$ 84,000.00	\$ 49,904.54	40.59%	\$ 20,899.15
EBF/General State Aid	\$ -	\$ -	\$ 400,000.00	\$ 400,000.00	0.00%	\$ -
State	\$ 968,045.32	\$ 3,005,697.63	\$ 4,000,000.00	\$ 994,302.37	75.14%	\$ 3,214,473.00
Federal	\$ -	\$ -	\$ 65,420.00	\$ 65,420.00	0.00%	\$ -
Total Transportation	\$ 968,575.32	\$ 5,754,539.85	\$ 10,222,602.00	\$ 4,468,062.15	56.29%	\$ 5,958,158.48
IMRF/SOCIAL SECURITY						
Local Taxes	\$ -	\$ 1,793,258.54	\$ 3,617,594.00	\$ 1,824,335.46	49.57%	\$ 1,782,368.98
Other Local	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ -	100.00%	\$ 200,000.00
Interest Earned	\$ 47.85	\$ 264.73	\$ 1,000.00	\$ 735.27	26.47%	\$ 690.92
Total IMRF/Social Security	\$ 200,047.85	\$ 1,993,523.27	\$ 3,818,594.00	\$ 1,825,070.73	52.21%	\$ 1,983,059.90
CAPITAL PROJECTS						
Interest Earned	\$ 0.33	\$ 142.65	\$ 1,000.00	\$ 857.35	14.27%	\$ 684.40
Bond Proceeds/Debt Certificates	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Other Local	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Transfer from O&M	\$ 1,100,000.00	\$ 7,200,000.00	\$ 7,200,000.00	\$ -	100.00%	\$ 7,200,000.00
Total Capital Projects	\$ 1,100,000.33	\$ 7,200,142.65	\$ 7,201,000.00	\$ 857.35	99.99%	\$ 7,200,684.40
WORKING CASH						
Interest Earned	\$ 3,037.25	\$ 14,336.59	\$ 40,000.00	\$ 25,663.41	35.84%	\$ 30,044.22
Total Working Cash	\$ 3,037.25	\$ 14,336.59	\$ 40,000.00	\$ 25,663.41	35.84%	\$ 30,044.22
Grand Totals	\$ 6,437,492.49	\$ 118,244,565.11	\$ 215,441,894.10	\$ 97,197,328.99	54.88%	\$ 109,882,389.45

**Expenditures
Month End Report
January 31, 2022**

	MTD	YTD	Budget	Balance	%	Prior YTD
Education						
Salaries	\$ 9,765,957.82	\$ 51,399,206.47	\$ 112,368,573.59	\$ 60,969,367.12	45.7%	\$ 49,068,483.12
Benefits	\$ 1,465,158.46	\$ 10,912,225.44	\$ 18,570,722.96	\$ 7,658,497.52	58.8%	\$ 10,821,311.64
Purchased Services	\$ 548,667.40	\$ 6,528,250.07	\$ 10,359,693.77	\$ 3,831,443.70	63.0%	\$ 4,396,771.20
Supplies	\$ 551,788.03	\$ 2,715,339.44	\$ 4,172,625.55	\$ 1,457,286.11	65.1%	\$ 2,640,509.51
Capital Outlay	\$ -	\$ 26,439.54	\$ 260,150.00	\$ 233,710.46	10.2%	\$ 9,479.00
Dues & Fees	\$ 6,157.94	\$ 178,528.70	\$ 208,778.00	\$ 30,249.30	85.5%	\$ 99,318.52
Tuition	\$ 576,362.45	\$ 4,830,526.42	\$ 8,385,000.00	\$ 3,554,473.58	57.6%	\$ 4,798,865.65
Education	\$ 12,914,092.10	\$ 76,590,516.08	\$ 154,325,543.87	\$ 77,735,027.79	49.6%	\$ 71,834,738.64
Provision for Contingencies	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Total Education	\$ 12,914,092.10	\$ 76,590,516.08	\$ 154,325,543.87	\$ 77,735,027.79	49.6%	\$ 71,834,738.64
Building						
Salaries	\$ 173,105.39	\$ 1,253,244.16	\$ 2,160,150.30	\$ 906,906.14	58.0%	\$ 1,186,343.21
Benefits	\$ 45,512.40	\$ 324,542.09	\$ 579,134.15	\$ 254,592.06	56.0%	\$ 342,004.32
Cleaning Service	\$ 272,885.25	\$ 1,910,196.75	\$ 3,350,000.00	\$ 1,439,803.25	57.0%	\$ 1,700,363.28
Purchased Services	\$ 120,825.52	\$ 708,942.60	\$ 930,000.00	\$ 221,057.40	76.2%	\$ 454,507.41
Utilities	\$ 234,090.56	\$ 1,712,742.64	\$ 3,179,300.00	\$ 1,466,557.36	53.9%	\$ 1,431,411.08
Supplies	\$ 91,497.27	\$ 629,111.34	\$ 860,000.00	\$ 230,888.66	73.2%	\$ 611,195.51
Capital Outlay	\$ -	\$ 109,533.79	\$ 200,000.00	\$ 90,466.21	54.8%	\$ 35,216.30
Dues & Fees/Other	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ 1,003.50
Building	\$ 937,916.39	\$ 6,648,313.37	\$ 11,258,584.45	\$ 4,610,271.08	59.1%	\$ 5,762,044.61
Provision for Contingencies	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Transfer to Capital Projects	\$ 1,100,000.00	\$ 7,200,000.00	\$ 7,200,000.00	\$ -	100.0%	\$ 7,200,000.00
Total Building	\$ 2,037,916.39	\$ 13,848,313.37	\$ 18,458,584.45	\$ 4,610,271.08	75.0%	\$ 12,962,044.61
Total Bond & Interest	\$ -	\$ 19,520,337.51	\$ 21,690,326.00	\$ 2,169,988.49	90.0%	\$ 19,176,405.01
Transportation						
Salaries	\$ 10,072.34	\$ 44,790.49	\$ 77,590.49	\$ 32,800.00	57.7%	\$ 24,655.56
Benefits	\$ 689.24	\$ 4,879.02	\$ 12,064.45	\$ 7,185.43	40.4%	\$ 5,774.33
Repairs & Maintenance	\$ -	\$ 2,880.00	\$ 3,000.00	\$ 120.00	96.0%	\$ 25,464.00
Pupil Transportation	\$ 677,321.93	\$ 4,315,293.82	\$ 9,500,000.00	\$ 5,184,706.18	45.4%	\$ 2,343,213.26
Field Trips	\$ 111.99	\$ 1,103.86	\$ 2,200.00	\$ 1,096.14	50.2%	\$ -
Extracurricular	\$ 45,641.07	\$ 213,995.54	\$ 501,370.00	\$ 287,374.46	42.7%	\$ 99,322.54
Supplies	\$ 4,238.44	\$ 11,568.73	\$ 17,500.00	\$ 5,931.27	66.1%	\$ 3,752.67
Capital Outlay	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Gas Escalator	\$ 20,724.56	\$ 122,731.78	\$ 102,500.00	\$ (20,231.78)	119.7%	\$ 1,785.45
Transportation	\$ 758,799.57	\$ 4,717,243.24	\$ 10,216,224.94	\$ 5,498,981.70	46.2%	\$ 2,503,967.81
Provision for Contingencies	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Total Transportation	\$ 758,799.57	\$ 4,717,243.24	\$ 10,216,224.94	\$ 5,498,981.70	46.2%	\$ 2,503,967.81
Total IMRF/Social Security	\$ 324,595.64	\$ 1,944,349.00	\$ 3,818,594.00	\$ 1,874,245.00	50.9%	\$ 1,850,303.01
Total Capital Projects	\$ 133,606.09	\$ 6,925,280.94	\$ 7,350,000.00	\$ 424,719.06	94.2%	\$ 8,001,053.10
Total Working Cash	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Grand Totals	\$ 16,169,009.79	\$ 123,546,040.14	\$ 215,859,273.26	\$ 92,313,233.12	57.2%	\$ 116,328,512.18

**Month End Report
Revenue Analysis
January 31, 2022**

	YTD 21/22	YTD 20/21	Difference	%	Analysis
EDUCATION & TORT					
Interest Earned	\$ 7,956	\$ 28,721	\$ (20,765)	-72.30	This fluctuation is due to interest rates being lower than in the prior year.
Other Local	\$ 4,571,114	\$ 3,356,067	\$ 1,215,047	36.20	This fluctuation is due a lower than average collection rate in the prior year.
EBF/General State Aid	\$ 6,045,822	\$ 7,220,184	\$ (1,174,362)	-16.26	This fluctuation is due to the timing of when EBF payments were allocated to the O&M and Bond & Interest funds. This fluctuation is mainly due to receiving \$94,558 more in Special Ed - Orphanage - Individual and \$144,993 more in Special Ed
State	\$ 2,237,494	\$ 1,919,913	\$ 317,581	16.54	Private Facility Tuition funds year-over-year.
Federal	\$ 8,593,091	\$ 5,828,442	\$ 2,764,648	47.43	This fluctuation is mainly due to receiving \$939,931.65 more in funds related to food service and \$1,506,010 more ESSER funds year-over-year.
BUILDING					
Local Taxes	\$ 7,471,881	\$ 6,751,714	\$ 720,167	10.67	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	\$ 243,332	\$ 481,731	\$ (238,399)	-49.49	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.
BOND & INTEREST					
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.
TRANSPORTATION					
Other Local	\$ 34,095	\$ 20,899	\$ 13,196	63.14	This fluctuation is due to a lower than average amount being collected for Special Ed transportation fee payments in the prior year.
WORKING CASH					
Interest Earned	\$ 14,337	\$ 30,044	\$ (15,708)	-52.28	This fluctuation is due to interest rates being lower than in the prior year.

**Month End Report
Expenditure Analysis
January 31, 2022**

	YTD 21/22	YTD 20/21	Difference	%	
Education					
Purchased Services	\$ 6,528,250.07	\$ 4,396,771.20	\$ 2,131,478.87	48.48	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 \$5,010,940 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	\$ 178,528.70	\$ 99,318.52	\$ 79,210.18	79.75	This fluctuation is due to the decrease in fees paid for athletic events and conference attendance due to the pandemic. The YTD amount was \$157,047 in FY20.
Building					
Cleaning Service	\$ 1,910,196.75	\$ 1,700,363.28	\$ 209,833.47	12.34	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 \$1,756,046 in FY20.
Purchased Services	\$ 708,942.60	\$ 454,507.41	\$ 254,435.19	55.98	This fluctuation is due to decreased costs in the prior year due to the pandemic. The YTD amount was \$604,027 in FY20.
Utilities	\$ 1,712,742.64	\$ 1,431,411.08	\$ 281,331.56	19.65	This fluctuation is due to decreased costs in the prior year due to the pandemic. The YTD amount was \$1,869,280 in FY20.
Capital Outlay	\$ 109,533.79	\$ 35,216.30	\$ 74,317.49	211.03	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.
Transportation					
Salaries	\$ 44,790.49	\$ 24,655.56	\$ 20,134.93	81.66	This fluctuation is due to \$16,610 paid out in post employment compensation.
Repairs & Maintenance	\$ 2,880.00	\$ 25,464.00	\$ (22,584.00)	-88.69	This fluctuation is due to increased costs in the prior year for bus cleaning services due to the pandemic.
Pupil Transportation	\$ 4,315,293.82	\$ 2,343,213.26	\$ 1,972,080.56	84.16	This fluctuation is due to decreased costs in the prior year due to the pandemic. The YTD amount was \$4,686,918 in FY20.
Extracurricular	\$ 213,995.54	\$ 99,322.54	\$ 114,673.00	115.46	This fluctuation is due to decreased costs in the prior year due to the pandemic. The YTD amount was \$213,472 in FY20.
Gas Escalator	\$ 122,731.78	\$ 1,785.45	\$ 120,946.33	6774.00	This fluctuation is due to decreased costs in the prior year due to the pandemic. The YTD amount was \$76,061 in FY20.
Total Capital Projects	\$ 6,925,280.94	\$ 8,001,053.10	\$ (1,075,772.16)	-13.45	This fluctuation is due to the amount paid in the prior year for the Jefferson Early Childhood Center project.