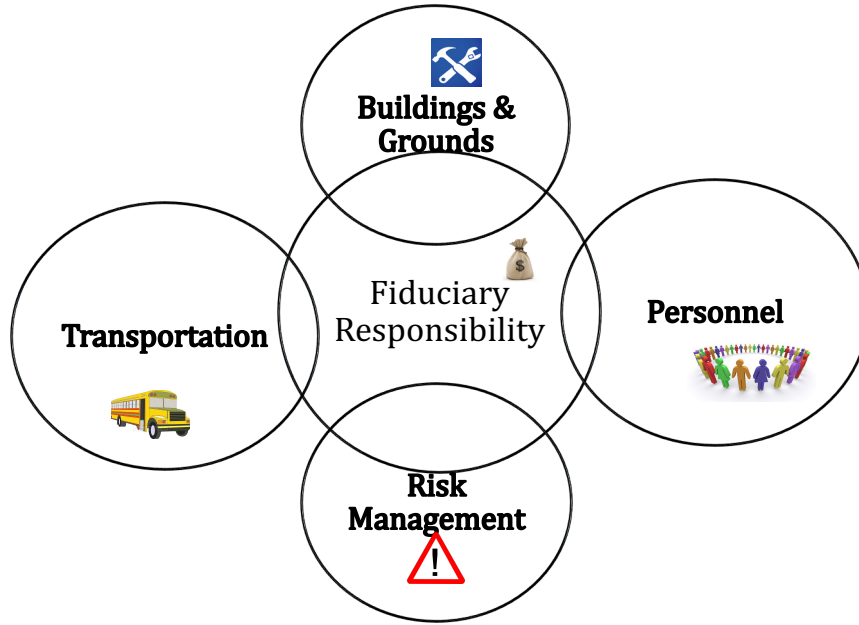


**CSBO Update
February 2024**



Expense Variance Budget Report

Expense Budget Variance Report (through January FYTD)		2023-24	2023-24	
Fund		Revised Budget	FYTD Activity	% of Budget
Education		24,792,076.00	13,928,063.11	56%
O & M		2,988,842.00	1,863,382.64	62%
Debt Service		4,036,845.00	4,271,420.88	106%
Transportation		2,354,220.13	1,218,035.84	52%
IMRF/SS		790,641.00	372,101.08	47%
Capital Projects		3,000,000.00	2,349,630.99	78%
Working Cash		1,000,000.00	0	0%
Tort		1,742,000.00	750,446.91	43%
Total All Funds		40,704,624.13	24,753,081.45	61%

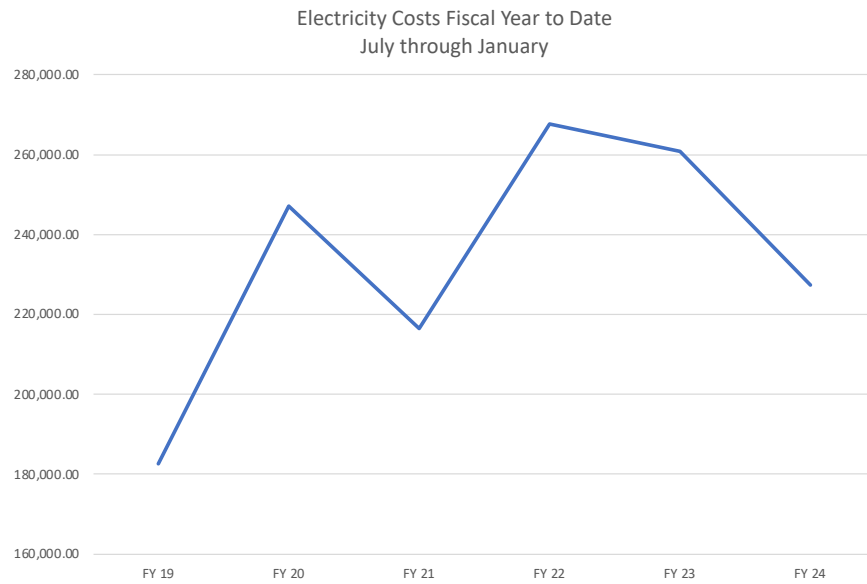
1% Sales Tax

Sales Tax Revenue

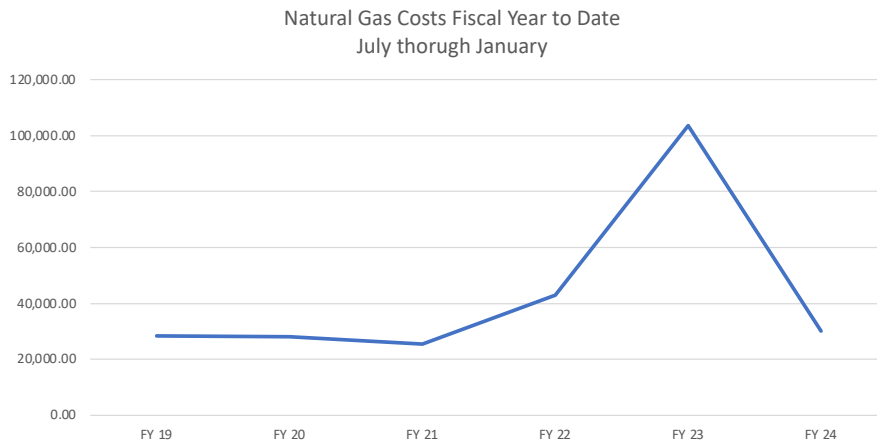
	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	YTD
August	\$ 78,339	\$ 78,312	\$ 76,691	\$78,778	\$99,687	\$91,476	\$ 70,755	\$ 115,808	\$ 137,039	\$ 133,005	-2.93%
September	\$ 87,977	\$ 83,634	\$ 82,544	\$85,508	\$81,368	\$86,667	\$ 87,687	\$ 117,007	\$ 132,558	\$ 128,475	
October	\$ 85,377	\$ 83,718	\$ 83,451	\$85,204	\$91,463	\$88,981	\$ 91,699	\$ 120,083	\$ 126,482	\$ 120,049	
November	\$ 79,133	\$ 80,163	\$ 80,143	\$81,876	\$86,915	\$82,260	\$ 90,985	\$ 111,682	\$ 122,817	\$ 126,014	
December	\$ 81,146	\$ 78,882	\$ 80,001	\$81,758	\$85,746	\$83,632	\$ 89,320	\$ 116,680	\$ 126,568	\$ 125,518	
January	\$ 80,888	\$ 82,089	\$ 79,251	\$81,544	\$85,746	\$82,961	\$ 84,181	\$ 119,518	\$ 133,903	\$ 123,465	
February	\$ 82,888	\$ 81,088	\$ 77,618	\$83,919	\$89,788	\$89,044	\$ 88,222	\$ 120,644	\$ 135,079		
March	\$ 80,552	\$ 79,131	\$ 78,646	\$85,957	\$84,543	\$88,400	\$ 83,929	\$ 124,154	\$ 137,343		
April	\$ 84,144	\$ 86,295	\$ 89,126	\$94,502	\$89,297	\$94,238	\$ 95,600	\$ 136,325	\$ 108,063		
May	\$ 66,904	\$ 64,765	\$ 67,456	\$73,367	\$67,423	\$73,588	\$ 90,221	\$ 103,419	\$ 102,660		
June	\$ 144,018	\$ 136,568	\$ 146,184	\$ 154,101	\$ 156,707	\$ 154,900	\$ 199,705	\$ 222,286	\$ 234,645		
Total	\$ 951,366	\$ 934,645	\$ 941,111	\$ 986,514	\$ 1,018,683	\$ 1,016,147	\$ 1,072,304	\$ 1,407,606	\$ 1,497,157	\$ 756,526	

Energy Costs

-12.8%



-70.89%



COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE, 2019-2023

	EDUCATIONAL ⁽¹⁾	OPERATION & MAINTENANCE	DEBT SERVICE	TRANSPORTATION	IMRF	SITE & CONSTRUCTION	WORKING CASH	TORT	FIRE PREVENTION & SAFETY	MEMORANDUM
Beginning Balance July 1, 2018	\$ 5,440,735	\$2,588,667	\$1,712,763	\$1,371,820	\$920,996	\$ 3,561,116	\$5,111,595	\$ 795,598	\$ 725,092	\$ 5,440,735
Revenues	16,887,886	1,871,356	3,292,402	1,924,549	636,795	663,933	233,432	825,014	2,562	16,887,886
Expenditures	16,664,056	1,982,540	3,347,408	1,896,124	606,726	2,768,637	0	842,074	725,246	16,664,056
Total Other Sources and (Uses)	0	9,576	0	0	0	0	0	0	0	9,576
Ending Balance June 30, 2019	\$ 6,114,147	\$2,487,059	\$1,708,175	\$1,400,245	\$951,065	\$ 1,456,412	\$4,845,027	\$ 778,538	\$ 2,408	\$19,743,076
Beginning Balance July 1, 2019	\$ 6,114,147	\$2,487,059	\$1,708,175	\$1,400,245	\$951,065	\$ 1,456,412	\$4,845,027	\$ 778,538	\$ 2,408	\$19,743,076
Revenues	17,948,706	2,072,281	3,832,933	1,907,567	623,076	168,841	225,746	930,475	23,257	27,732,882
Expenditures	18,340,106	2,370,348	3,607,045	1,982,870	627,729	653,781	0	953,655	0	28,535,534
Total Other Sources (Uses)	0	900,848	0	0	0	0	0	0	0	900,848
Ending Balance June 30, 2020	\$ 6,197,538	\$3,077,659	\$2,237,795	\$1,324,942	\$946,412	\$ 705,130	\$4,570,773	\$ 755,358	\$ 25,665	\$19,841,272
Beginning Balance July 1, 2020	\$ 6,197,538	\$3,077,659	\$2,237,795	\$1,324,942	\$946,412	\$ 705,130	\$4,570,773	\$ 755,358	\$ 25,665	\$19,841,272
Revenues	18,183,147	2,032,962	3,903,279	2,068,965	682,549	605,632	214,417	974,516	31,514	28,696,981
Expenditures	19,111,609	2,513,315	3,760,984	1,850,129	650,824	138,005	0	1,088,109	0	29,112,975
Total Other Sources and (Uses)	0	0	0	0	0	0	0	0	0	0
Ending Balance June 30, 2021	\$ 5,269,076	\$2,597,306	\$2,380,090	\$1,543,778	\$978,137	\$1,172,757	\$4,785,190	\$ 641,765	\$ 57,179	\$19,425,278
Beginning Balance July 1, 2021	\$ 5,269,076	\$2,597,306	\$2,380,090	\$1,543,778	\$978,137	\$1,172,757	\$4,785,190	\$641,765	\$57,179	\$19,425,278
Revenues	21,747,353	2,146,194	4,368,164	2,123,896	768,011	251,701	221,144	1,135,164	69,918	32,831,545
Expenditures	21,476,948	2,214,940	3,762,375	2,079,331	669,802	273,131	0	138,451	0	30,614,978
Total Other Sources and (Uses)	0	0	43,244	0	0	3,979,500	0	0	0	4,022,744
Ending Balance June 30, 2022	\$ 5,539,481	\$2,528,560	\$3,029,122	\$1,588,343	\$1,076,346	\$5,130,827	\$5,006,334	\$638,478	\$127,097	\$24,664,588
Beginning Balance July 1, 2022	\$5,539,481	\$2,528,560	\$3,029,122	\$1,588,343	\$1,076,346	\$5,130,827	\$5,006,334	\$638,478	\$127,097	\$24,664,588
Revenues	23,252,351	2,394,139	3,717,848	2,080,715	800,750	958,752	256,999	1,372,616	83,704	34,917,874
Expenditures	22,362,683	2,698,364	3,910,584	2,335,195	644,790	2,854,925	0	1,600,210	0	36,406,751
Total Other Sources and (Uses)	1,000,000	0	0	0	0	0	(1,000,000)	0	0	0
Ending Balance June 30, 2023	\$ 7,429,149	\$2,224,335	\$2,836,386	\$1,333,863	\$1,232,306	\$3,234,654	\$4,263,333	\$410,884	\$210,801	\$23,175,711

Source: Audited financial statements of the District for the fiscal years ended June 30, 2019-2023.

(1) Excludes "On-Behalf" payments.

Upcoming

- Diesel Fuel contracts are expiring, bids going out end of month, bid recommendation at March Board Meeting.
- Summer building and grounds project planning.
 - MS Flooring (Library, Large Group, Main Office)
 - HVAC MS
 - Old Welding Shop re-purpose