

**SCHOOL DISTRICT U-46  
ELGIN, ILLINOIS**

**CASH, INVESTMENT, LOAN, AND FUND BALANCES  
As Of November 30, 2017**

Fund	Cash	Investments	Loans to (from) Other Funds	Other Assets/ Liabilities	Fund Balance End of Month
10 Education	157,626,620	0	0	(26,741,643)	130,884,977
20 Operations	15,513,788	0	0	(962,867)	14,550,921
30 Debt Service	41,723,646	0	0	(555,037)	41,168,609
40 Transportation	(45,031)	0	0	(239,544)	(284,574)
50 IMRF/Social Security	4,769,431	0	0	(2,930,721)	1,838,710
60 Capital Projects	2,394,034	175	0	(90,754)	2,303,455
66 Developers Fees	2,127,165	0	0	0	2,127,165
70 Working Cash	(175,544,525)	279,331,989	0	0	103,787,465
80 Tort Immunity and Judgment	(1,408,609)	0	0	(386,765)	(1,795,374)
90 Fire Prevention and Safety	349,529	0	0	(108,007)	241,522
<b>Total</b>	47,506,048	279,332,164	0	(32,015,336)	294,822,875

School District U-46  
 Summary Report of Revenues and Expenditures  
 Summary of Operating Funds  
 For Five Months Ending November 30, 2017

Final

	Current Month Actual	YTD Actual	Annual Budget	Expended % to Annual	Prior YTD Actual	Current YTD Actual as a % of Prior YTD
Revenue						
Property Taxes	1,910,373	114,750,554	242,800,898	47.26%	113,535,026	1.07%
Tuition	226,435	972,258	2,436,000	39.91%	1,066,328	-8.82%
Pupil Activities	2,653	87,139	225,000	38.73%	134,565	-35.24%
Textbooks	(394)	2,134,313	2,500,000	85.37%	2,115,060	0.91%
Other Local Sources	460,370	2,814,130	7,242,610	38.86%	3,314,040	-15.08%
Total Local	2,599,437	120,758,394	255,204,508	47.32%	120,165,019	0.49%
General State Aid	12,218,514	48,855,116	120,713,168	40.47%	43,432,687	12.48%
General State Aid - Loss Limits	0	0	0	0.00%	0	0.00%
Special Education State Grants	0	3,747,790	12,042,080	31.12%	0	0.00%
Other State Sources	26,716	5,311,460	16,977,949	31.28%	1,546,074	243.55%
Total State	12,245,230	57,914,366	149,733,197	38.68%	44,978,761	28.76%
Federal Sources	2,922,731	7,983,628	38,270,793	20.86%	8,375,481	-4.68%
Total Federal	2,922,731	7,983,628	38,270,793	20.86%	8,375,481	-4.68%
Revenue from Financing	0	0	0	0.00%	0	0.00%
Total Financing	0	0	0	0.00%	0	0.00%
Total Revenue	17,767,398	186,656,388	443,208,498	42.11%	173,519,261	7.57%
Expenditures						
Salaries	27,589,571	90,945,633	269,296,580	33.77%	88,509,654	2.75%
Benefits	6,822,247	31,115,970	81,897,651	37.99%	30,238,167	2.90%
Purchased Services	2,105,144	12,383,291	29,731,013	41.65%	10,443,117	18.58%
Supplies & Materials	1,442,279	17,939,585	32,011,602	56.04%	11,190,540	60.31%
Capital Outlay	246,918	5,753,300	22,394,529	25.69%	13,284,802	-56.69%
Other Objects	970,431	(886,188)	6,584,248	-13.46%	6,360,223	-113.93%
Non-capitalized Equipment	1,408	412,491	912,575	45.20%	482,010	-14.42%
Termination Benefits	0	13,000	75,000	17.33%	86,056	-84.89%
Total Expenditures	39,177,998	157,677,082	442,903,198	35.60%	160,594,569	-1.82%
Excess (Deficit) of Receipts over Expenditures	(21,410,600)	28,979,306	305,300	9492.08%	12,924,692	124.22%
Excess(Deficit) of Receipts and Other Financing Sources Over Expenditures and Other Financial Uses	(21,410,600)	28,979,306	305,300	9492.08%	12,924,692	124.22%
Beginning Fund Balance		116,172,021				

**School District U-46**  
**Summary Report of Revenues and Expenditures**  
**Education Fund**  
**For Five Months Ending November 30, 2017**

**Final**

	<b>Current Month Actual</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>Expended % to Annual</b>	<b>Prior YTD Actual</b>	<b>Current YTD Actual as a % of Prior YTD</b>
<b>Revenue</b>						
Property Taxes	1,532,101	92,030,162	195,167,789	47.15%	91,533,025	0.54%
Tuition	226,435	972,258	2,436,000	39.91%	1,066,328	-8.82%
Pupil Activities	2,653	87,139	225,000	38.73%	134,565	-35.24%
Textbooks	(394)	2,134,313	2,500,000	85.37%	2,115,060	0.91%
Other Local Sources	396,181	1,646,837	4,491,410	36.67%	1,798,053	-8.41%
Total Local	2,156,976	96,870,709	204,820,199	47.30%	96,647,031	0.23%
General State Aid	12,218,514	48,855,116	120,713,168	40.47%	43,432,687	12.48%
General State Aid - Loss Limits	0	0	0	0.00%	0	0.00%
Special Education State Grants	0	3,747,790	12,042,080	31.12%	0	0.00%
Other State Sources	26,716	1,737,867	5,674,939	30.62%	738,431	135.35%
Total State	12,245,230	54,340,773	138,430,187	39.26%	44,171,118	23.02%
Federal Sources	2,922,731	7,983,628	38,270,793	20.86%	8,255,481	-3.29%
Total Federal	2,922,731	7,983,628	38,270,793	20.86%	8,255,481	-3.29%
Revenue from Financing	0	0	0	0.00%	0	0.00%
Total Financing	0	0	0	0.00%	0	0.00%
<b>Total Revenue</b>	<b>17,324,937</b>	<b>159,195,110</b>	<b>381,521,179</b>	<b>41.73%</b>	<b>149,073,630</b>	<b>6.79%</b>
<b>Expenditures</b>						
Salaries	25,384,191	82,653,833	247,318,905	33.42%	80,494,166	2.68%
Benefits	6,254,855	28,123,370	74,834,312	37.58%	27,556,174	2.06%
Purchased Services	929,308	7,308,702	18,799,915	38.88%	5,985,814	22.10%
Supplies & Materials	971,183	14,336,735	21,512,392	66.64%	8,140,172	76.12%
Capital Outlay	167,646	1,303,492	9,871,106	13.21%	4,813,531	-72.92%
Other Objects	969,827	3,799,787	16,309,617	23.30%	3,436,479	10.57%
Non-capitalized Equipment	1,408	412,491	912,575	45.20%	482,010	-14.42%
Termination Benefits	0	13,000	75,000	17.33%	86,056	-84.89%
Total Expenditures	34,678,418	137,951,410	389,633,822	35.41%	130,994,402	5.31%
Excess (Deficit) of Receipts over Expenditures	(17,353,481)	21,243,700	(8,112,643)	-261.86%	18,079,228	17.50%
Excess(Deficit) of Receipts and Other Financing Sources Over Expenditures and Other Financial Uses	(17,353,481)	21,243,700	(8,112,643)	-261.86%	18,079,228	17.50%
Beginning Fund Balance		109,641,277				

**School District U-46**  
**Summary Report of Revenues and Expenditures**  
**Operations & Maintenance**  
**For Five Months Ending November 30, 2017**

**Final**

	<b>Current Month Actual</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>Expended % to Annual</b>	<b>Prior YTD Actual</b>	<b>Current YTD Actual as a % of Prior YTD</b>
<b>Revenue</b>						
Property Taxes	245,135	14,724,591	30,867,806	47.70%	14,242,681	3.38%
Other Local Sources	53,955	1,113,434	1,351,000	82.42%	1,363,908	-18.36%
Total Local	299,090	15,838,025	32,218,806	49.16%	15,606,589	1.48%
General State Aid	0	0	0	0.00%	0	0.00%
Other State Sources	0	0	0	0.00%	807,643	-100.00%
Total State	0	0	0	0.00%	807,643	-100.00%
Federal Sources	0	0	0	0.00%	120,000	-100.00%
Total Federal	0	0	0	0.00%	120,000	-100.00%
<b>Total Revenue</b>	<b>299,090</b>	<b>15,838,025</b>	<b>32,218,806</b>	<b>49.16%</b>	<b>16,534,232</b>	<b>-4.21%</b>
<b>Expenditures</b>						
Salaries	685,295	3,083,699	7,971,698	38.68%	3,203,781	-3.75%
Benefits	130,551	688,283	1,631,791	42.18%	662,003	3.97%
Purchased Services	966,631	4,613,832	9,725,250	47.44%	3,999,485	15.36%
Supplies & Materials	365,957	2,674,128	7,398,100	36.15%	2,214,455	20.76%
Capital Outlay	79,273	4,449,808	12,523,423	35.53%	6,164,832	-27.82%
Other Objects	604	(7,509,041)	(11,353,435)	66.14%	100,678	-7558.47%
Non-capitalized Equipment	0	0	0	0.00%	0	0.00%
Termination Benefits	0	0	0	0.00%	0	0.00%
Total Expenditures	2,228,311	8,000,709	27,896,827	28.68%	16,345,234	-51.05%
Excess (Deficit) of Receipts over Expenditures	(1,929,221)	7,837,316	4,321,979	181.34%	188,998	4046.77%
Excess(Deficit) of Receipts and Other Financing Sources Over Expenditures and Other Financial Uses	(1,929,221)	7,837,316	4,321,979	181.34%	188,998	4046.77%
Beginning Fund Balance		6,713,605				
Ending Fund Balance		<u>14,550,921</u>				

**School District U-46**  
**Summary Report of Revenues and Expenditures**  
**Debt Service Fund**  
**For Five Months Ending November 30, 2017**

**Final**

	<b>Current Month Actual</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>Expended % to Annual</b>	<b>Prior YTD Actual</b>	<b>Current YTD Actual as a % of Prior YTD</b>
Revenue						
Property Taxes	307,342	18,695,442	38,124,569	49.04%	19,803,613	-5.60%
Other Local Sources	481	839	1,600	52.44%	105	699.05%
Total Local	<u>307,823</u>	<u>18,696,281</u>	<u>38,126,169</u>	<u>49.04%</u>	<u>19,803,718</u>	<u>-5.59%</u>
Revenue from Financing	0	0	0	0.00%	0	0.00%
Total Financing	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
Total Revenue	<u>307,823</u>	<u>18,696,281</u>	<u>38,126,169</u>	<u>49.04%</u>	<u>19,803,718</u>	<u>-5.59%</u>
Expenditures						
Purchased Services	0	0	0	0.00%	0	0.00%
Other Objects	0	5,462,515	38,082,704	14.34%	5,663,015	-3.54%
Total Expenditures	<u>0</u>	<u>5,462,515</u>	<u>38,082,704</u>	<u>14.34%</u>	<u>5,663,015</u>	<u>-3.54%</u>
Excess (Deficit) of Receipts over Expenditures	307,823	13,233,766	43,465	30446.95%	14,140,703	-6.41%
Misc Other Funding Uses	0	0	0	0.00%	0	0.00%
Excess(Deficit) of Receipts and Other Financing Sources Over Expenditures and Other Financial Uses	307,823	13,233,766	43,465	30446.95%	14,140,703	-6.41%
Beginning Fund Balance		27,934,843				
Ending Fund Balance		<u><u>41,168,609</u></u>				

**School District U-46**  
**Summary Report of Revenues and Expenditures**  
**Transportation Fund**  
**For Five Months Ending November 30, 2017**

**Final**

	<b>Current Month Actual</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>Expended % to Annual</b>	<b>Prior YTD Actual</b>	<b>Current YTD Actual as a % of Prior YTD</b>
Revenue						
Property Taxes	133,137	7,995,801	16,765,303	47.69%	7,759,320	3.05%
Other Local Sources	10,234	53,859	1,400,200	3.85%	152,080	-64.59%
Total Local	143,371	8,049,660	18,165,503	44.31%	7,911,400	1.75%
Other State Sources	0	3,573,593	11,303,010	31.62%	0	0.00%
Total State	0	3,573,593	11,303,010	31.62%	0	0.00%
Revenue from Financing	0	0	0	0.00%	0	0.00%
Total Financing	0	0	0	0.00%	0	0.00%
Total Revenue	143,371	11,623,253	29,468,513	39.44%	7,911,400	46.92%
Expenditures						
Salaries	1,520,084	5,208,102	14,005,977	37.18%	4,811,709	8.24%
Benefits	436,841	2,304,317	5,431,548	42.42%	2,019,991	14.08%
Purchased Services	209,207	460,759	1,205,848	38.21%	457,820	0.64%
Supplies & Materials	205,138	928,722	3,101,110	29.95%	835,913	11.10%
Capital Outlay	0	0	0	0.00%	2,306,440	-100.00%
Other Objects	0	2,823,066	1,628,066	173.40%	2,823,066	0.00%
Total Expenditures	2,371,270	11,724,966	25,372,549	46.21%	13,254,939	-11.54%
Excess (Deficit) of Receipts over Expenditures	(2,227,899)	(101,713)	4,095,964	-2.48%	(5,343,539)	-98.10%
Excess(Deficit) of Receipts and Other Financing Sources Over Expenditures and Other Financial Uses	(2,227,899)	(101,713)	4,095,964	-2.48%	(5,343,539)	-98.10%
Beginning Fund Balance		(182,861)				
Ending Fund Balance		<u>(284,574)</u>				

**School District U-46**  
**Summary Report of Revenues and Expenditures**  
**IMRF/Social Security Fund**  
**For Five Months Ending November 30, 2017**

**Final**

	<b>Current Month Actual</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>Expended % to Annual</b>	<b>Prior YTD Actual</b>	<b>Current YTD Actual as a % of Prior YTD</b>
Revenue						
Property Taxes	94,207	5,658,401	12,040,414	47.00%	5,467,884	3.48%
Other Local Sources	148	440,617	3,750,000	11.75%	682,814	-35.47%
Total Local	94,355	6,099,018	15,790,414	38.62%	6,150,698	-0.84%
Total Revenue	94,355	6,099,018	15,790,414	38.62%	6,150,698	-0.84%
Expenditures						
Benefits	1,323,905	4,715,146	15,787,947	29.87%	5,034,491	-6.34%
Transfers	0	0	0	0.00%	0	0.00%
Total Expenditures	1,323,905	4,715,146	15,787,947	29.87%	5,034,491	-6.34%
Excess (Deficit) of Receipts over Expenditures						
	(1,229,550)	1,383,872	2,467	56095.34%	1,116,207	23.98%
Excess(Deficit) of Receipts and Other Financing Sources Over Expenditures and Other Financial Uses						
	(1,229,550)	1,383,872	2,467	56095.34%	1,116,207	23.98%
Beginning Fund Balance		454,838				
Ending Fund Balance		<u>1,838,710</u>				

**School District U-46**  
**Summary Report of Revenues and Expenditures**  
**Capital Projects Fund**  
**For Five Months Ending November 30, 2017**

**Final**

	<b>Current Month Actual</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>Expended % to Annual</b>	<b>Prior YTD Actual</b>	<b>Current YTD Actual as a % of Prior YTD</b>
<b>Revenue</b>						
Other Local Sources	750,000	750,000	0	0.00%	7,368	10079.15%
Total Local	750,000	750,000	0	0.00%	7,368	0.00%
Other State Sources	0	0	0	0.00%	0	0.00%
Total State	0	0	0	0.00%	0	0.00%
Revenue from Financing	466,270	466,270	0	0.00%	0	0.00%
Total Financing	466,270	466,270	0	0.00%	0	0.00%
<b>Total Revenue</b>	<b>1,216,270</b>	<b>1,216,270</b>	<b>0</b>	<b>0.00%</b>	<b>7,368</b>	<b>16407.46%</b>
<b>Expenditures</b>						
Salaries	0	0	0	0.00%	0	0.00%
Benefits	0	0	0	0.00%	0	0.00%
Purchased Services	0	0	0	0.00%	0	0.00%
Supplies & Materials	0	0	0	0.00%	0	0.00%
Capital Outlay	0	23,232	0	0.00%	242,835	-90.43%
Other Objects	0	0	0	0.00%	0	0.00%
Non-capitalized Equipment	0	0	0	0.00%	0	0.00%
Total Expenditures	0	23,232	0	0.00%	242,835	-90.43%
Excess (Deficit) of Receipts over Expenditures	750,000	726,768	0	0.00%	(235,467)	-408.65%
Excess(Deficit) of Receipts and Other Financing Sources Over Expenditures and Other Financial Uses	1,216,270	1,193,038	0	0.00%	(235,467)	-606.67%
Beginning Fund Balance		1,110,417				
Ending Fund Balance		<u>2,303,455</u>				



**School District U-46**  
**Summary Report of Revenues and Expenditures**  
**Developers Fees Fund**  
**For Five Months Ending November 30, 2017**

**Final**

	<b>Current Month Actual</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>Expended % to Annual</b>	<b>Prior YTD Actual</b>	<b>Current YTD Actual as a % of Prior YTD</b>
Revenue						
Other Local Sources	0	33,146	300,000	11.05%	36,371	-8.87%
Total Local	0	33,146	300,000	11.05%	36,371	-8.87%
<b>Total Revenue</b>	<b>0</b>	<b>33,146</b>	<b>300,000</b>	<b>11.05%</b>	<b>36,371</b>	<b>-8.87%</b>
Expenditures						
Purchased Services	0	0	0	0.00%	0	0.00%
Capital Outlay	0	0	300,000	0.00%	0	0.00%
Other Objects	0	0	0	0.00%	0	0.00%
Non-capitalized Equipment	0	0	0	0.00%	0	0.00%
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
Excess (Deficit) of Receipts over Expenditures	0	33,146	0	0.00%	36,371	-8.87%
Excess(Deficit) of Receipts and Other Financing Sources Over Expenditures and Other Financial Uses	0	33,146	0	0.00%	36,371	-8.87%
Beginning Fund Balance		2,094,019				
Ending Fund Balance		<u>2,127,165</u>				

**School District U-46**  
**Summary Report of Revenues and Expenditures**  
**Working Cash Fund**  
**For Five Months Ending November 30, 2017**

**Final**

	<b>Current Month Actual</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>Expended % to Annual</b>	<b>Prior YTD Actual</b>	<b>Current YTD Actual as a % of Prior YTD</b>
Revenue						
Property Taxes	0	0	0	0.00%	0	0.00%
Other Local Sources	131,524	886,058	1,200,000	73.84%	273,219	224.30%
Total Local	131,524	886,058	1,200,000	73.84%	273,219	224.30%
Revenue from Financing	0	0	0	0.00%	0	0.00%
Total Financing	0	0	0	0.00%	0	0.00%
Total Revenue	131,524	886,058	1,200,000	73.84%	273,219	224.30%
Expenditures						
Purchased Services	0	0	0	0.00%	0	0.00%
Other Objects	0	7,952,490	13,200,000	60.25%	0	0.00%
Total Expenditures	0	7,952,490	13,200,000	60.25%	0	0.00%
Excess (Deficit) of Receipts over Expenditures	131,524	(7,066,432)	(12,000,000)	58.89%	273,219	-2686.36%
Misc Other Funding Uses	0	0	0	0.00%	0	0.00%
Excess(Deficit) of Receipts and Other Financing Sources Over Expenditures and Other Financial Uses	131,524	(7,066,432)	(12,000,000)	58.89%	273,219	-2686.36%
Beginning Fund Balance		110,853,897				

**School District U-46**  
**Summary Report of Revenues and Expenditures**  
**Tort Immunity and Judgment Fund**  
**For Five Months Ending November 30, 2017**

**Final**

	<b>Current Month Actual</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>Expended % to Annual</b>	<b>Prior YTD Actual</b>	<b>Current YTD Actual as a % of Prior YTD</b>
Revenue						
Property Taxes	76,675	4,608,360	8,465,819	54.43%	6,033,421	-23.62%
Other Local Sources	120	207	200	103.50%	32	546.88%
Total Local	<u>76,795</u>	<u>4,608,567</u>	<u>8,466,019</u>	<u>54.44%</u>	<u>6,033,453</u>	<u>-23.62%</u>
General State Aid	0	0	0	0.00%	0	0.00%
Total State	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
Revenue from Financing	0	0	0	0.00%	0	0.00%
Total Financing	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
Total Revenue	<u>76,795</u>	<u>4,608,567</u>	<u>8,466,019</u>	<u>54.44%</u>	<u>6,033,453</u>	<u>-23.62%</u>
Expenditures						
Salaries	33,050	163,750	398,366	41.11%	159,526	2.65%
Benefits	2,279	12,039	29,693	40.54%	10,608	13.49%
Purchased Services	170,025	2,571,540	5,717,063	44.98%	2,425,078	6.04%
Other Objects	0	0	0	0.00%	0	0.00%
Total Expenditures	<u>205,354</u>	<u>2,747,329</u>	<u>6,145,122</u>	<u>44.71%</u>	<u>2,595,212</u>	<u>5.86%</u>
Excess (Deficit) of Receipts over Expenditures	(128,559)	1,861,238	2,320,897	80.19%	3,438,241	-45.87%
Excess(Deficit) of Receipts and Other Financing Sources Over Expenditures and Other Financial Uses	(128,559)	1,861,238	2,320,897	80.19%	3,438,241	-45.87%
Beginning Fund Balance		(3,656,612)				
Ending Fund Balance		<u>(1,795,374)</u>				

**School District U-46**  
**Summary Report of Revenues and Expenditures**  
**Fire Prevention and Safety Fund**  
**For Five Months Ending November 30, 2017**

**Final**

	<b>Current Month Actual</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>Expended % to Annual</b>	<b>Prior YTD Actual</b>	<b>Current YTD Actual as a % of Prior YTD</b>
Revenue						
Property Taxes	15,609	934,324	1,960,477	47.66%	872,322	7.11%
Other Local Sources	25	42	1,000	4.20%	2	2000.00%
Total Local	<u>15,634</u>	<u>934,366</u>	<u>1,961,477</u>	<u>47.64%</u>	<u>872,324</u>	<u>7.11%</u>
Revenue from Financing	0	0	0	0.00%	0	0.00%
Total Financing	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
Total Revenue	<u>15,634</u>	<u>934,366</u>	<u>1,961,477</u>	<u>47.64%</u>	<u>872,324</u>	<u>7.11%</u>
Expenditures						
Purchased Services	0	26,796	243,500	11.00%	2,697	893.55%
Supplies & Materials	0	0	0	0.00%	0	0.00%
Capital Outlay	40,652	190,398	1,253,500	15.19%	31,336	507.60%
Non-capitalized Equipment	0	0	0	0.00%	0	0.00%
Total Expenditures	<u>40,652</u>	<u>217,194</u>	<u>1,497,000</u>	<u>14.51%</u>	<u>34,033</u>	<u>538.19%</u>
Excess (Deficit) of Receipts over Expenditures	(25,018)	717,172	464,477	154.40%	838,291	-14.45%
Excess(Deficit) of Receipts and Other Financing Sources Over Expenditures and Other Financial Uses	(25,018)	717,172	464,477	154.40%	838,291	-14.45%
Beginning Fund Balance		(475,650)				
Ending Fund Balance		<u>241,522</u>				