

Dunlap Community Unit School District No. 323

June 30, 2019

	June 30, 2017	June 30, 2018	June 30, 2019
Total Fund Equity (All Funds)	181,004,813	198,919,048	203,519,931
Less: Fixed Assets	(131,509,814)	(133,375,262)	(140,344,066)
Debt Services Fund	(2,729,235)	(3,633,234)	(3,631,006)
Municipal Retirement/Social Security Fund	(2,588,445)	(3,404,147)	(4,213,469)
Fire Prevention & Safety Fund	(449,526)	(803,977)	(800,625)
Tort Fund	(1,405,987)	(2,159,129)	(2,846,784)
Capital Projects Fund	(270,007)	(8,041,344)	(2,517,112)
Agency Funds	(605,947)	(599,488)	(598,427)
Net Equity in Operating Funds	<u>41,445,852</u>	<u>46,902,467</u>	<u>48,568,442</u>
Educational Fund			
	Actual	Budget	Percent
Total Revenues and Other Sources*	32,770,776	34,058,025	96.22%
Total Expenditures and Other Uses*	32,319,911	34,057,582	94.90%
Operations & Maintenance Fund			
	Actual	Budget	Percent
Total Revenues and Other Sources	4,413,383	4,639,918	95.12%
Total Expenditures and Other Uses	3,981,305	4,631,372	85.96%
Transportation Fund			
	Actual	Budget	Percent
Total Revenues and Other Sources	2,641,724	2,697,522	97.93%
Total Expenditures and Other Uses	2,323,576	3,147,809	73.82%
	June 30, 2017	June 30, 2018	June 30, 2019
Financial Profile Score	3.90	3.90	3.90
Financial Profile Designation	Financial Recognition	Financial Recognition	Financial Recognition
Financial Recognition	3.54 - 4.00		
Financial Review	3.08 - 3.53		
Financial Early Warning	2.62 - 3.07		
Financial Watch	1.00 - 2.61		

*Excludes On-Behalf Payments

Dunlap Community Unit School District No. 323

Schedule of Cash Revenue Received

and Cash Expenditures Disbursed

Educational, Operations and Maintenance,

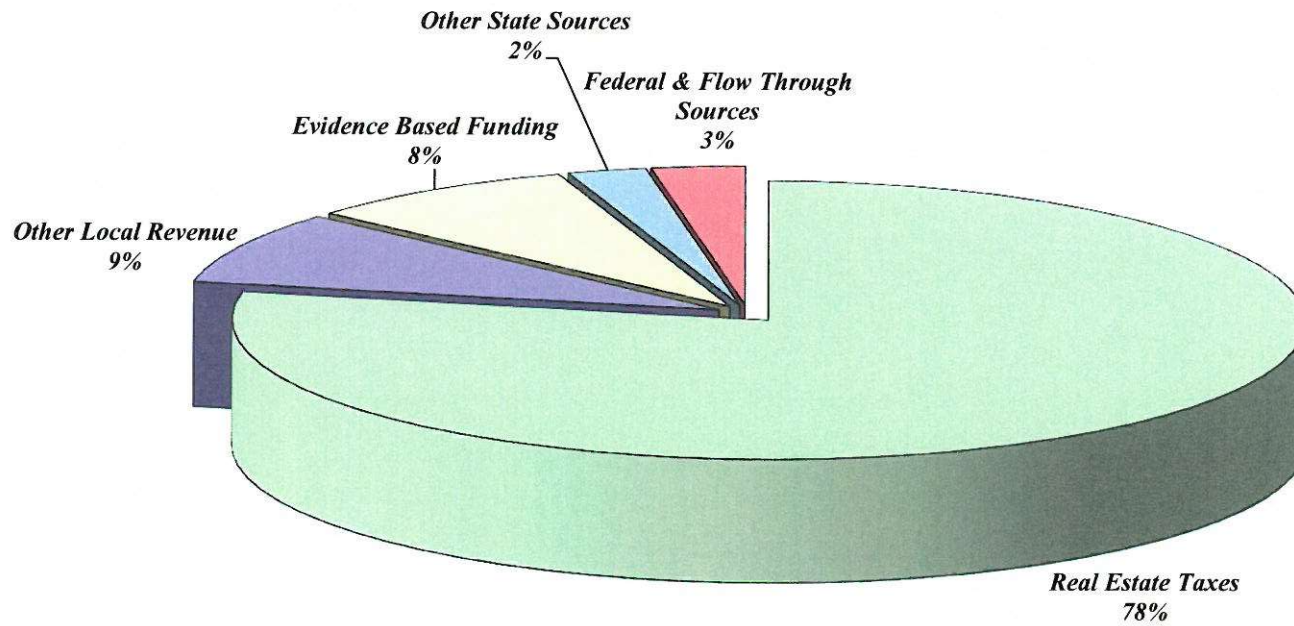
Transportation, and Working Cash Funds

For The Fiscal Years Ended June 30, 2017, 2018 and 2019

	FY '17	FY '18	FY '19	FY '18 to FY '19
Debt Services Fund				
Municipal Retirement/Social Security Fund				
From Local Sources				
Taxes	31,108,868	32,334,748	31,471,278	(863,470)
Other	3,112,257	3,094,312	3,386,006	291,694
From State Source:				
General State Aid/Evidence Based Funding	1,936,263	3,182,635	3,334,257	151,622
Other	1,773,192	2,471,109	957,485	(1,513,624)
From Federal Sources	1,143,486	1,015,352	1,141,741	126,389
Total Revenue Received (Excluding Transfers)	<u>39,074,066</u>	<u>42,098,156</u>	<u>40,290,767</u>	<u>(1,807,389)</u>
Expenditures Disbursed:				
Instruction:				
Regular Programs	15,020,771	15,480,971	16,092,013	611,042
Pre-K Programs	119,244	96,939	98,285	1,346
Special Education Programs	3,458,079	3,491,117	3,719,095	227,978
Remedial Programs	279,517	353,320	266,337	(86,983)
CTE Programs	9,530	21,725	17,851	(3,874)
Interscholastic Programs	1,217,930	1,190,956	1,194,715	3,759
Summer School Program	0	4,564	0	(4,564)
Gifted Programs	12,916	20,461	20,553	92
Driver's Education Programs	205,120	227,223	156,359	(70,864)
Bilingual Programs	365,154	351,817	388,403	36,586
Special Education - Private Tuition	352,092	142,316	275,059	132,743
Total Instruction	<u>21,040,353</u>	<u>21,381,409</u>	<u>22,228,670</u>	<u>847,261</u>
Support Services:				
Pupils	1,708,578	1,803,759	1,959,413	155,654
Instructional Staff	369,378	610,788	825,173	214,385
General Administration	526,028	591,862	556,148	(35,714)
School Administration	2,262,617	2,206,143	2,311,143	105,000
Business:				
Educational Fund	1,468,456	1,403,761	1,433,947	30,186
Operations & Maintenance Fund	4,240,658	3,823,963	3,981,305	157,342
Transportation Fund	2,203,065	2,049,656	2,323,576	273,920
Central	0	42,800	23,093	(19,707)
Other	944,899	1,443,775	1,650,862	207,087
Total Support Services	<u>13,723,679</u>	<u>13,976,507</u>	<u>15,064,660</u>	<u>1,088,153</u>
Community Services	<u>39,608</u>	<u>17,700</u>	<u>2,084</u>	<u>(15,616)</u>
Payments to Other Governmental Units	<u>1,190,677</u>	<u>1,265,925</u>	<u>1,329,378</u>	<u>63,453</u>
Total Expenditures (Excluding Transfers)	<u>35,994,317</u>	<u>36,641,541</u>	<u>38,624,792</u>	<u>1,983,251</u>
Excess Revenue Received over Expenditures				
Disbursed - Excluding Transfers	<u>3,079,749</u>	<u>5,456,615</u>	<u>1,665,975</u>	<u>(3,790,640)</u>

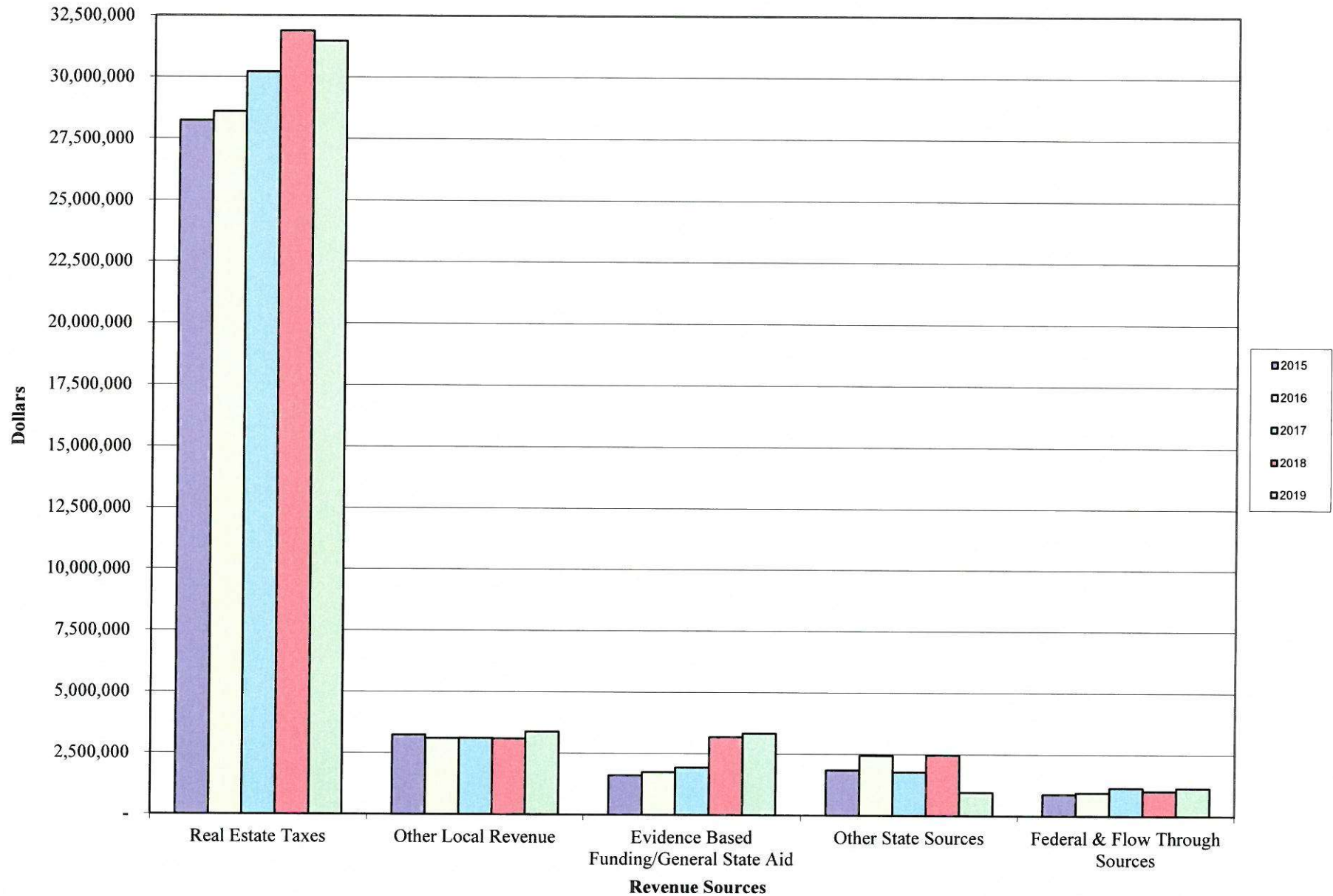
Dunlap Community Unit School District No. 323

2019 Operating Revenues



Dunlap Community Unit School District No. 323

Operating Revenues



Dunlap Community Unit School District No. 323

Operational Funds

(Educational, Operations and Maintenance, and Transportation)

Disbursement Analysis By Object

For The Fiscal Years Ended June 30, 2018 and 2019

<i>Educational Fund</i>				
	<i>FY '18</i>		<i>FY '19</i>	
Salaries and Benefits	25,894,440	84.2%	27,165,997	84.1%
Purchased Services	1,241,963	4.0%	1,503,581	4.6%
Supplies and Materials	1,409,747	4.6%	1,392,847	4.3%
Capital Outlay	782,219	2.5%	653,049	2.0%
Other Objects	1,408,241	4.6%	1,604,437	5.0%
Termination Benefits	31,312.00	0.1%	-	0.0%
Total	30,767,922	100.0%	32,319,911	100.0%

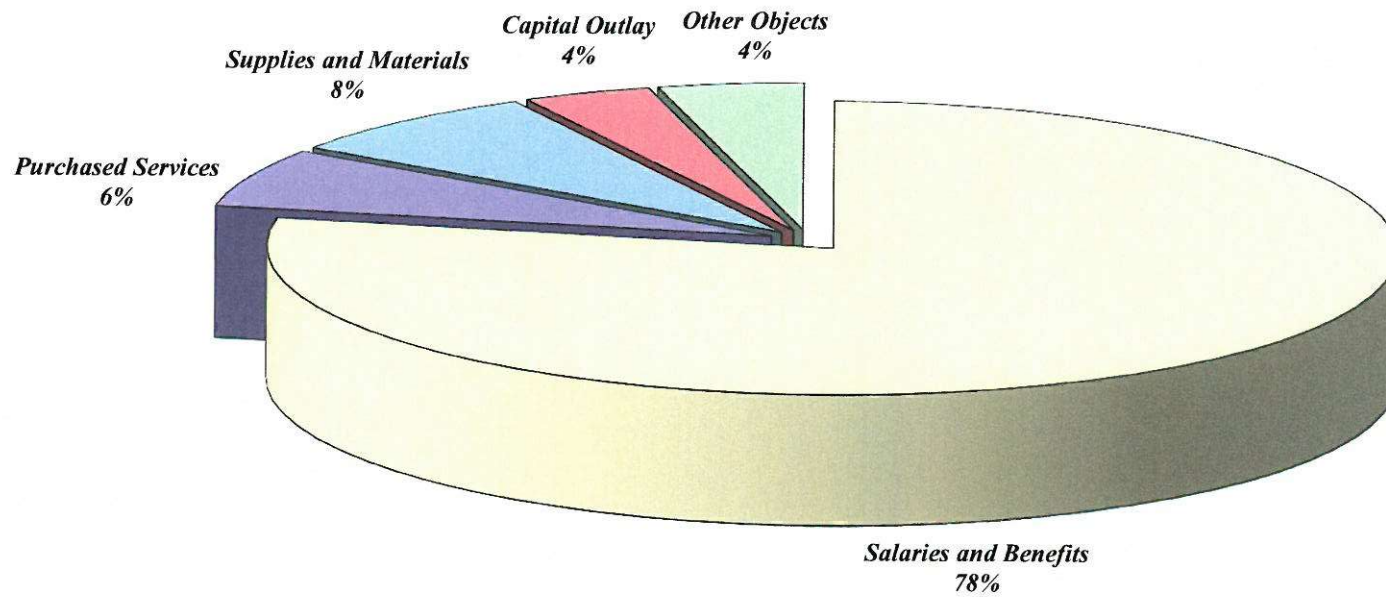
<i>Operations & Maintenance Fund</i>				
	<i>FY '18</i>		<i>FY '19</i>	
Salaries and Benefits	1,553,185	40.6%	1,596,666	40.1%
Purchased Services	722,839	18.9%	781,270	19.6%
Supplies and Materials	1,185,187	31.0%	1,209,546	30.4%
Capital Outlay	362,752	9.5%	393,823	9.9%
Total	3,823,963	100.0%	3,981,305	100.0%

<i>Transportation Fund</i>				
	<i>FY '18</i>		<i>FY '19</i>	
Salaries and Benefits	1,336,545	65.2%	1,367,546	58.9%
Purchased Services	162,722	7.9%	202,534	8.7%
Supplies and Materials	370,067	18.1%	375,013	16.1%
Capital Outlay	180,322	8.8%	378,483	16.3%
Total	2,049,656	100.0%	2,323,576	100.0%

<i>Total Operating Funds</i>				
	<i>FY '18</i>		<i>FY '19</i>	
Salaries and Benefits	28,784,170	78.5%	30,130,209	78.0%
Purchased Services	2,127,524	5.9%	2,487,385	6.4%
Supplies and Materials	2,965,001	8.1%	2,977,406	7.7%
Capital Outlay	1,325,293	3.6%	1,425,355	3.7%
Other Objects	1,408,241	3.8%	1,604,437	4.2%
Total	36,641,541	100.0%	38,624,792	100.0%

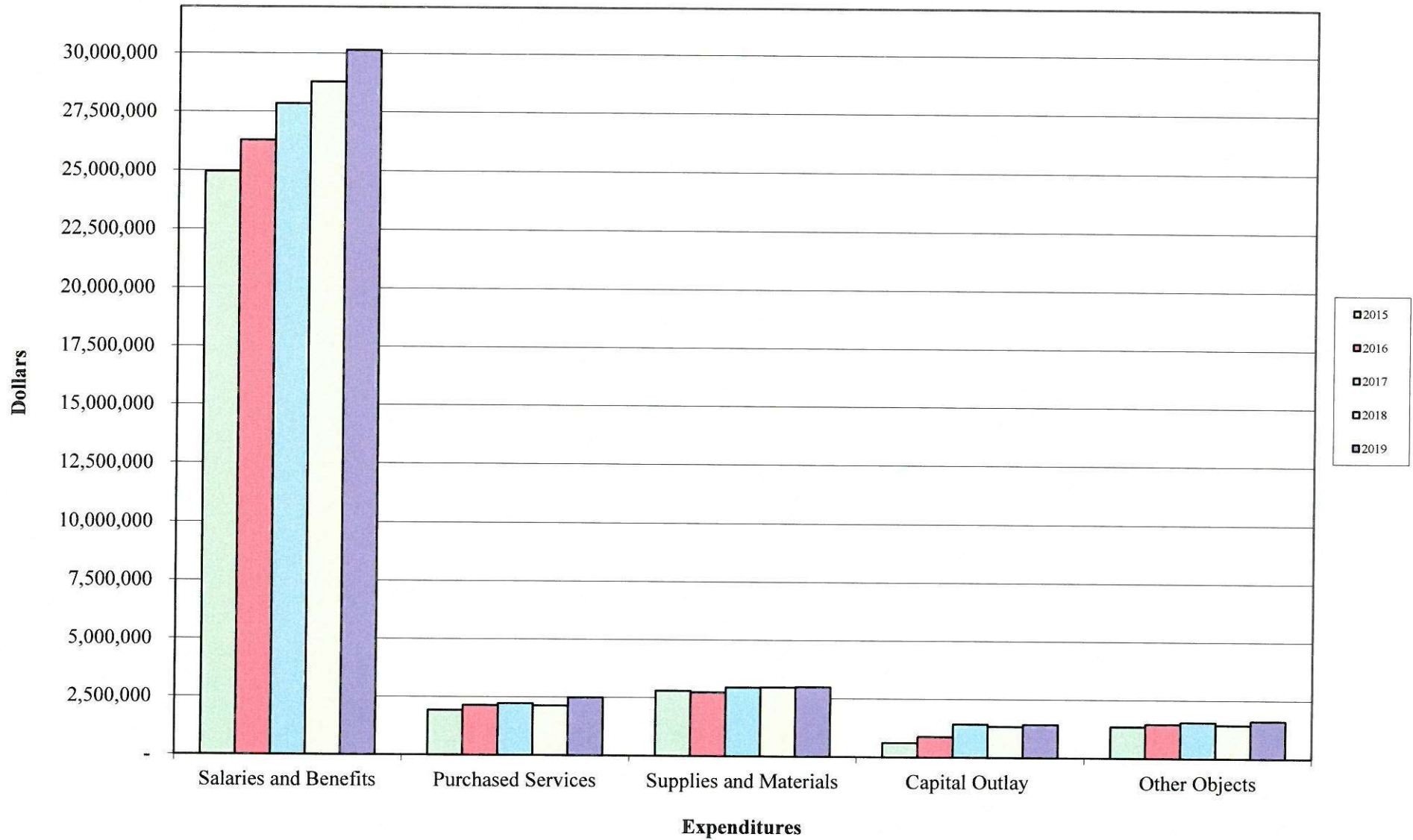
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2019 Operating Expenditures



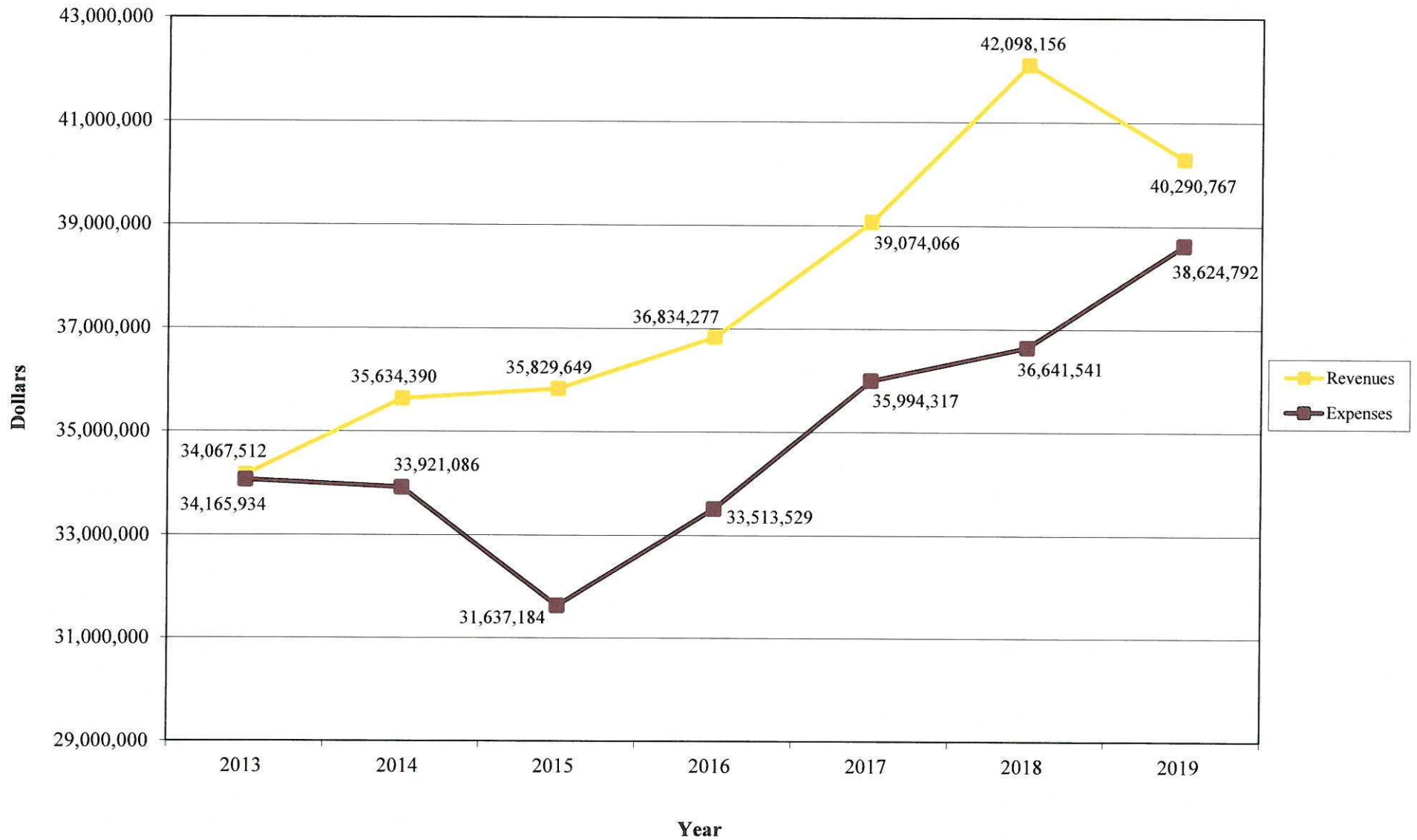
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Operating Expenses

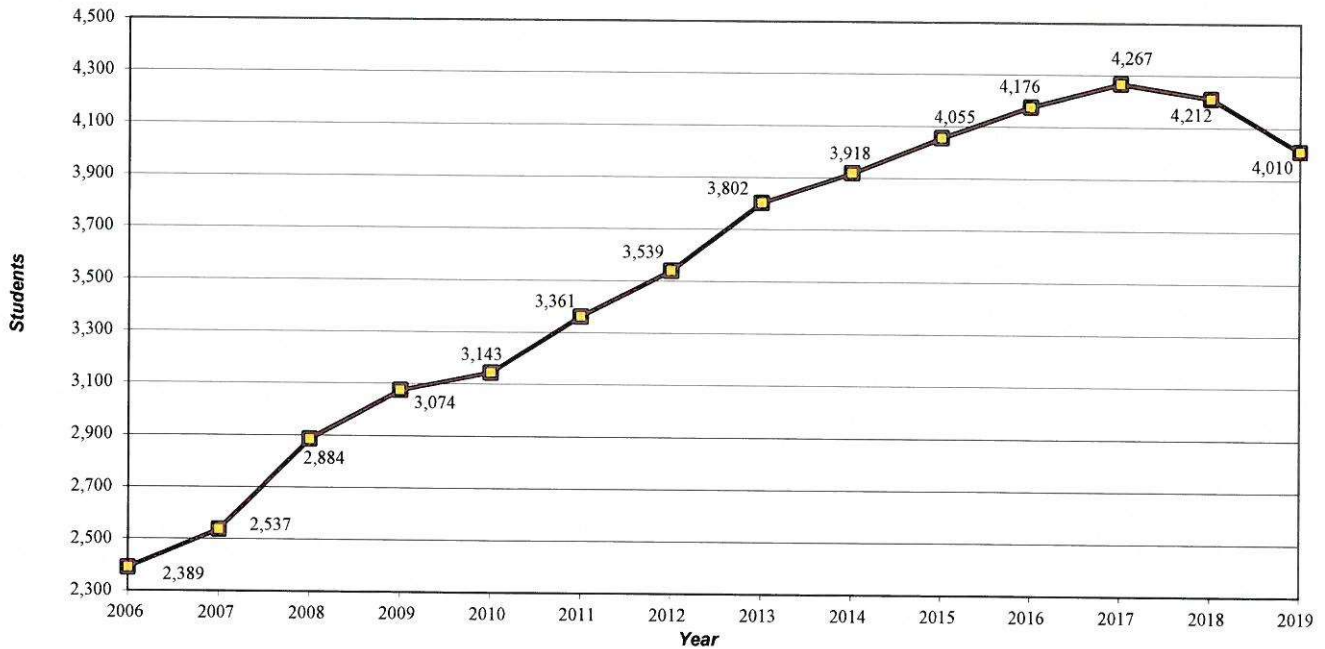


Dunlap Community Unit School District No. 323

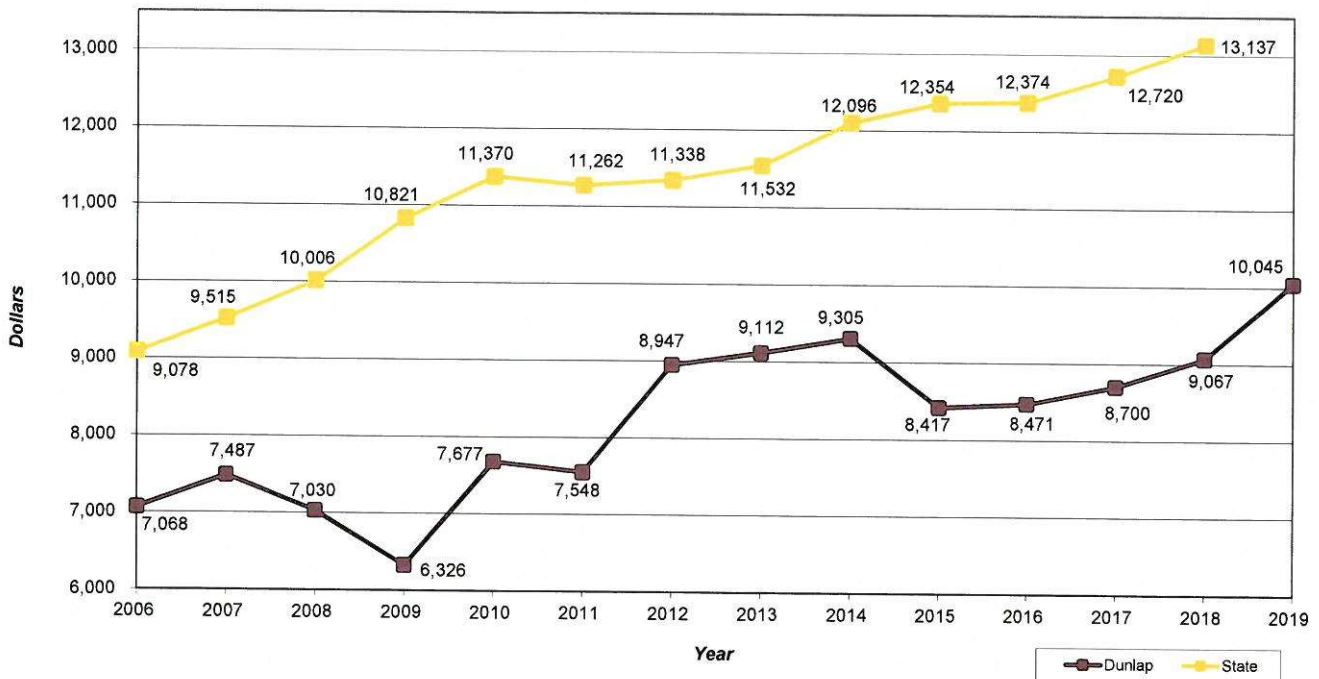
Revenue and Expense Not Including Other Sources and Uses Comparison



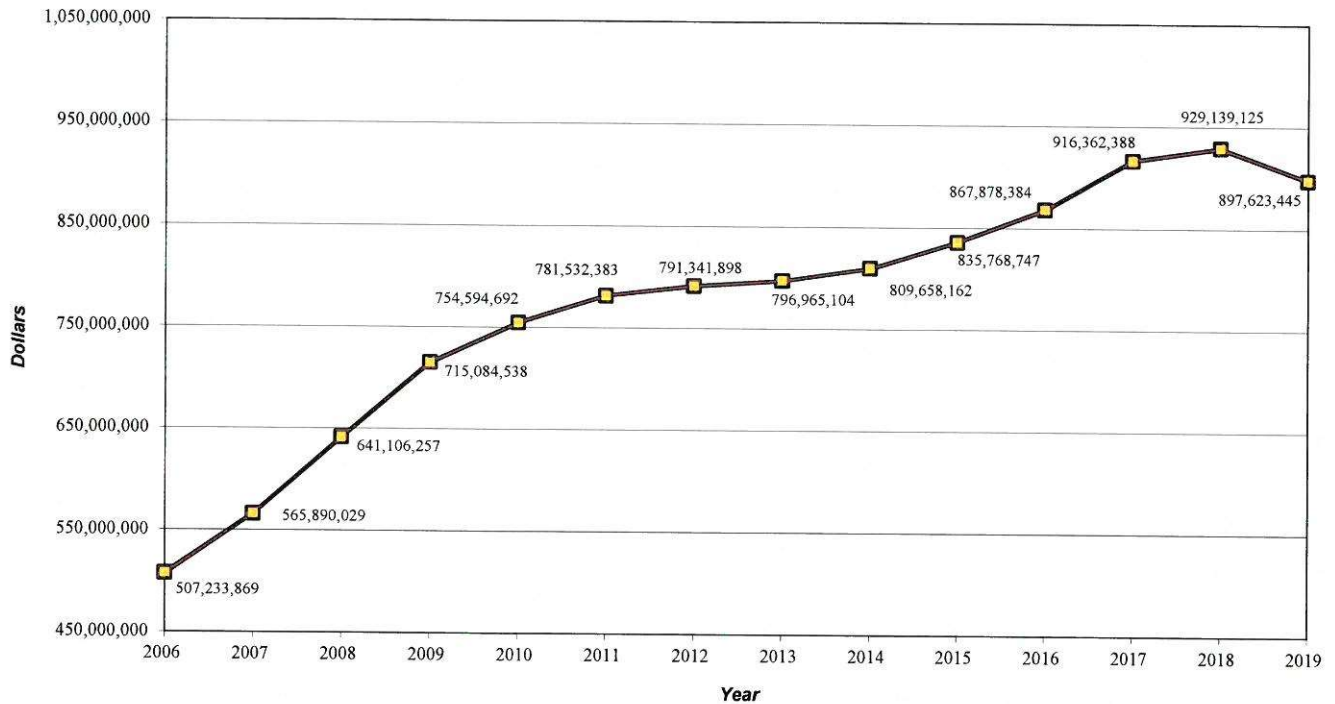
Dunlap Community Unit School District No. 323 **Comparative 9 Month Average Daily Attendance**



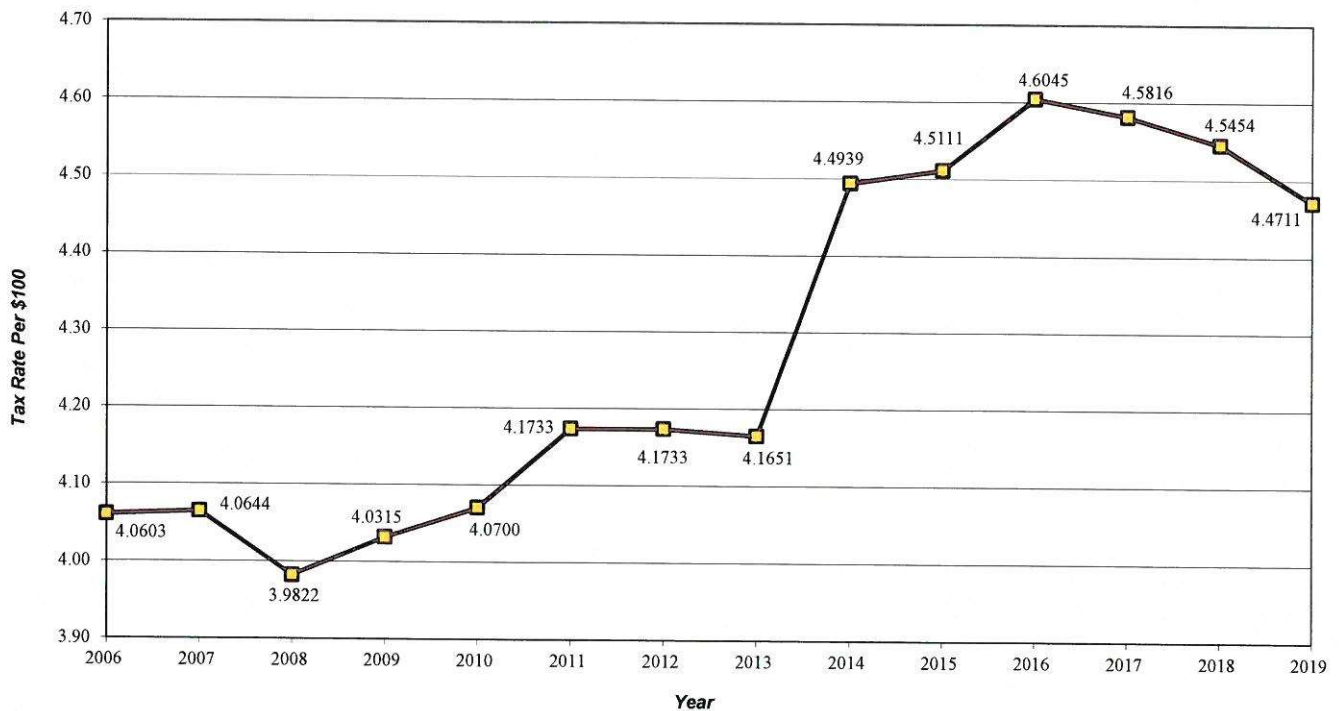
Dunlap Community Unit School District No. 323 **Comparative Estimated Operating Expense Per Pupil**



Dunlap Community Unit School District No. 323 Comparative Assessed Value

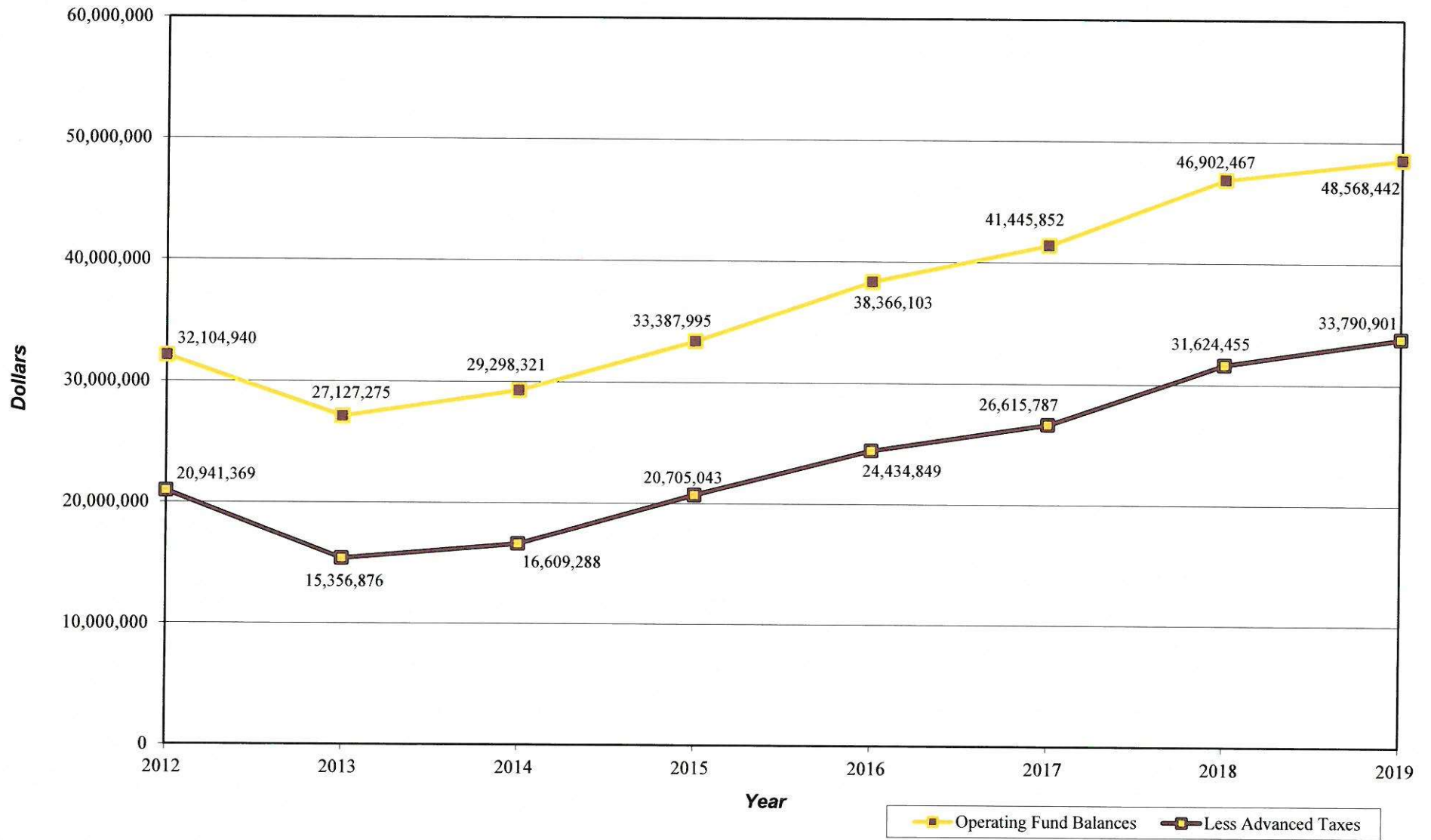


Dunlap Community Unit School District No. 323 Comparative Tax Rate



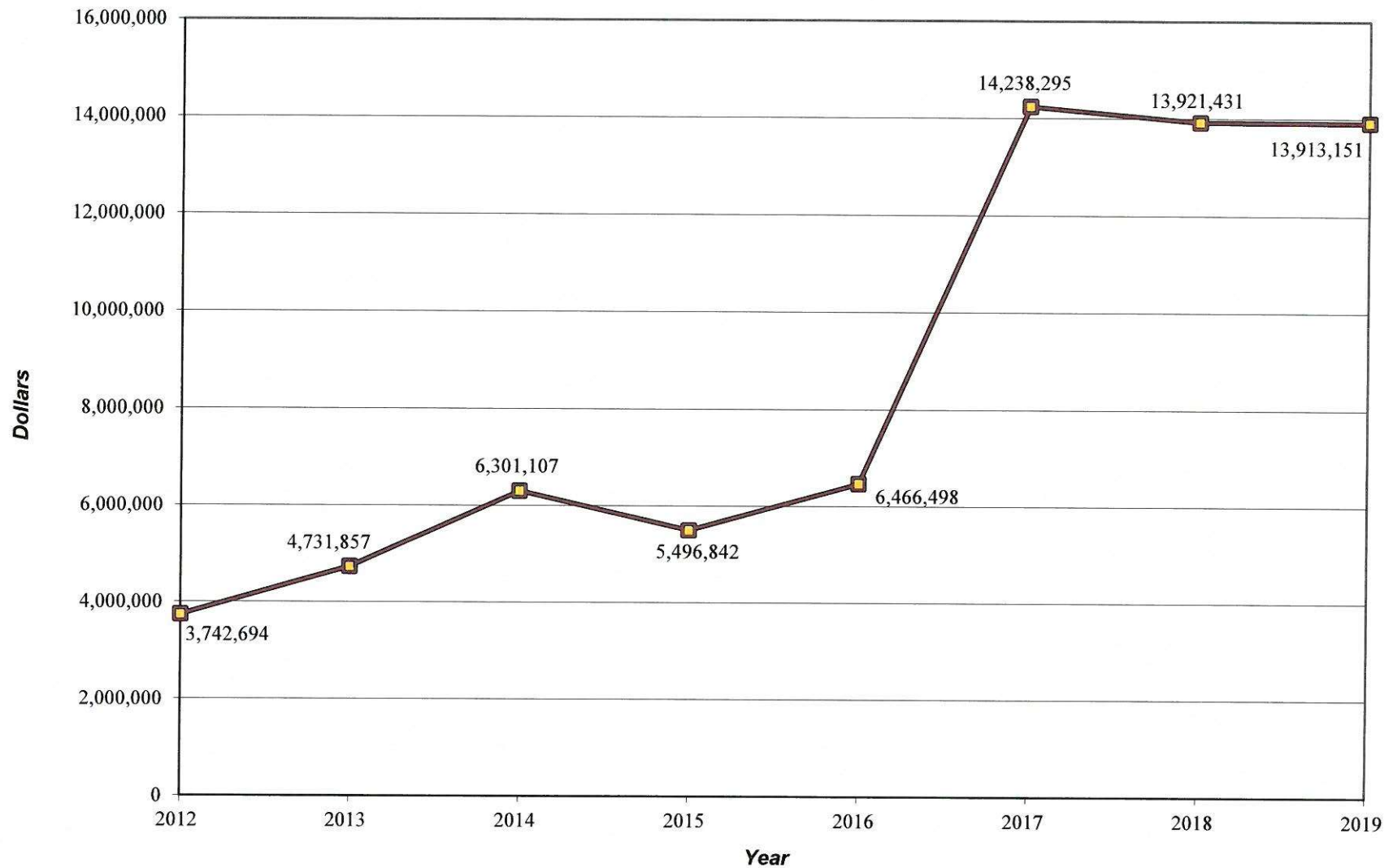
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Operating Fund Balance



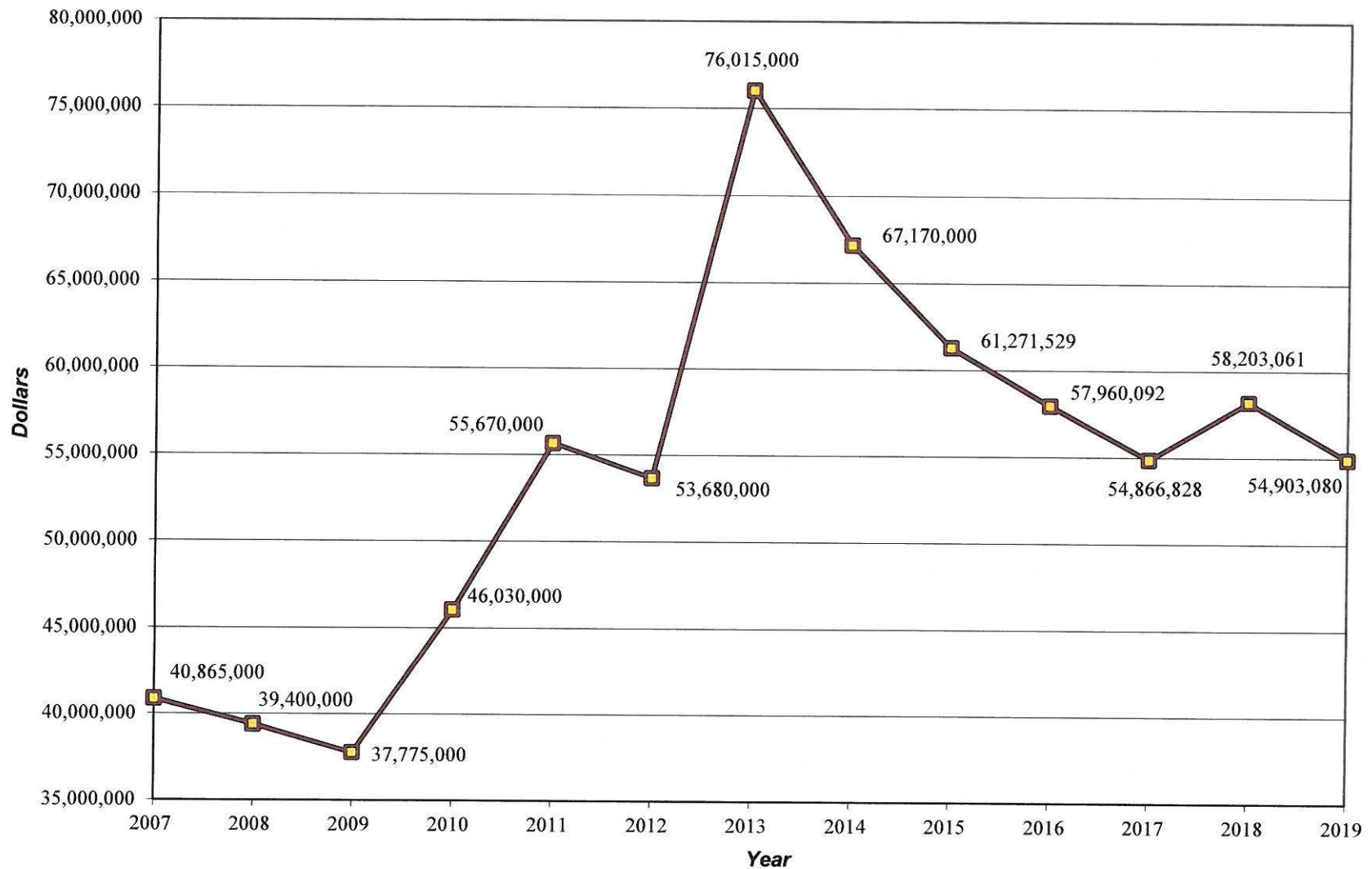
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On-Behalf Payments



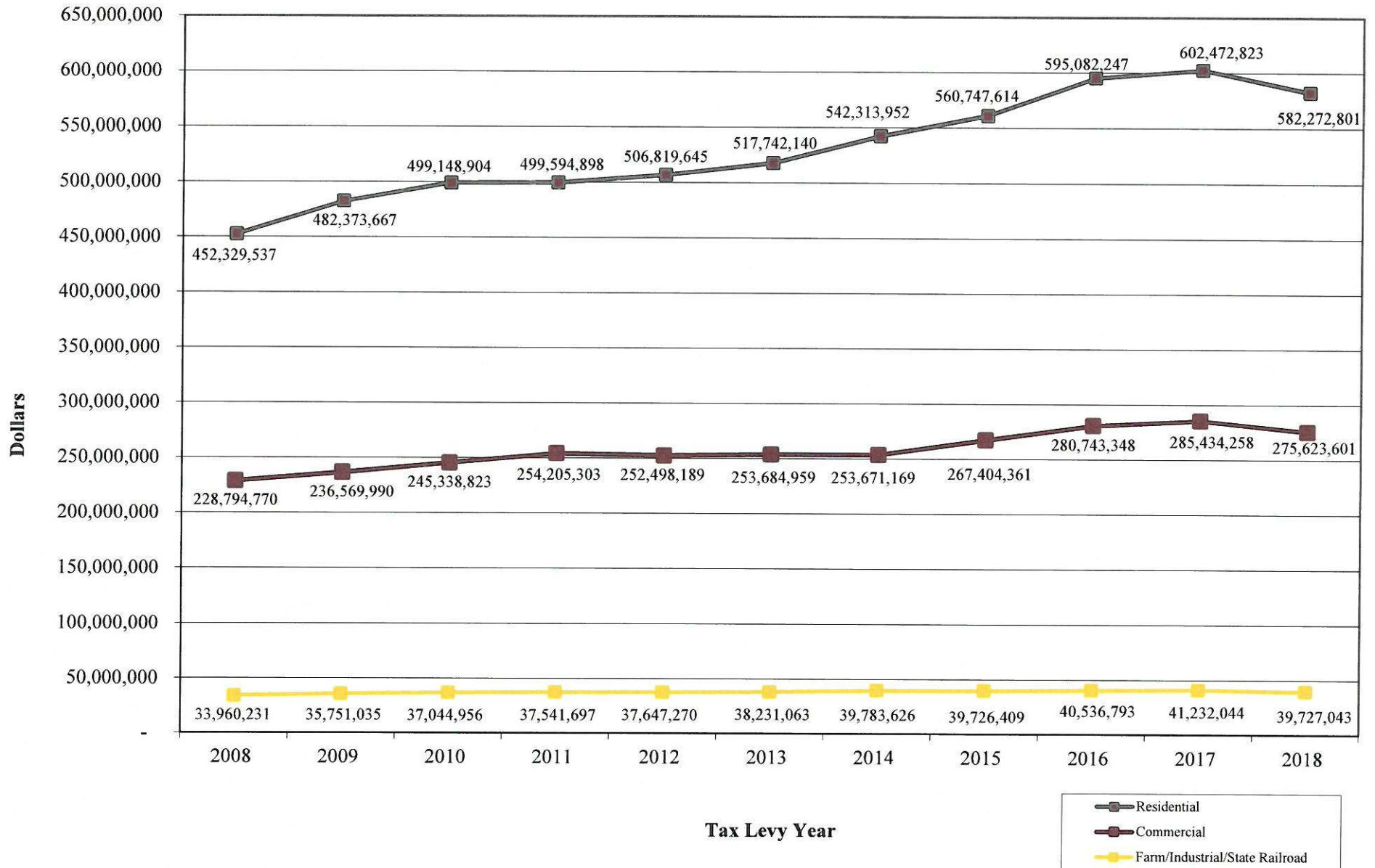
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Outstanding Debt



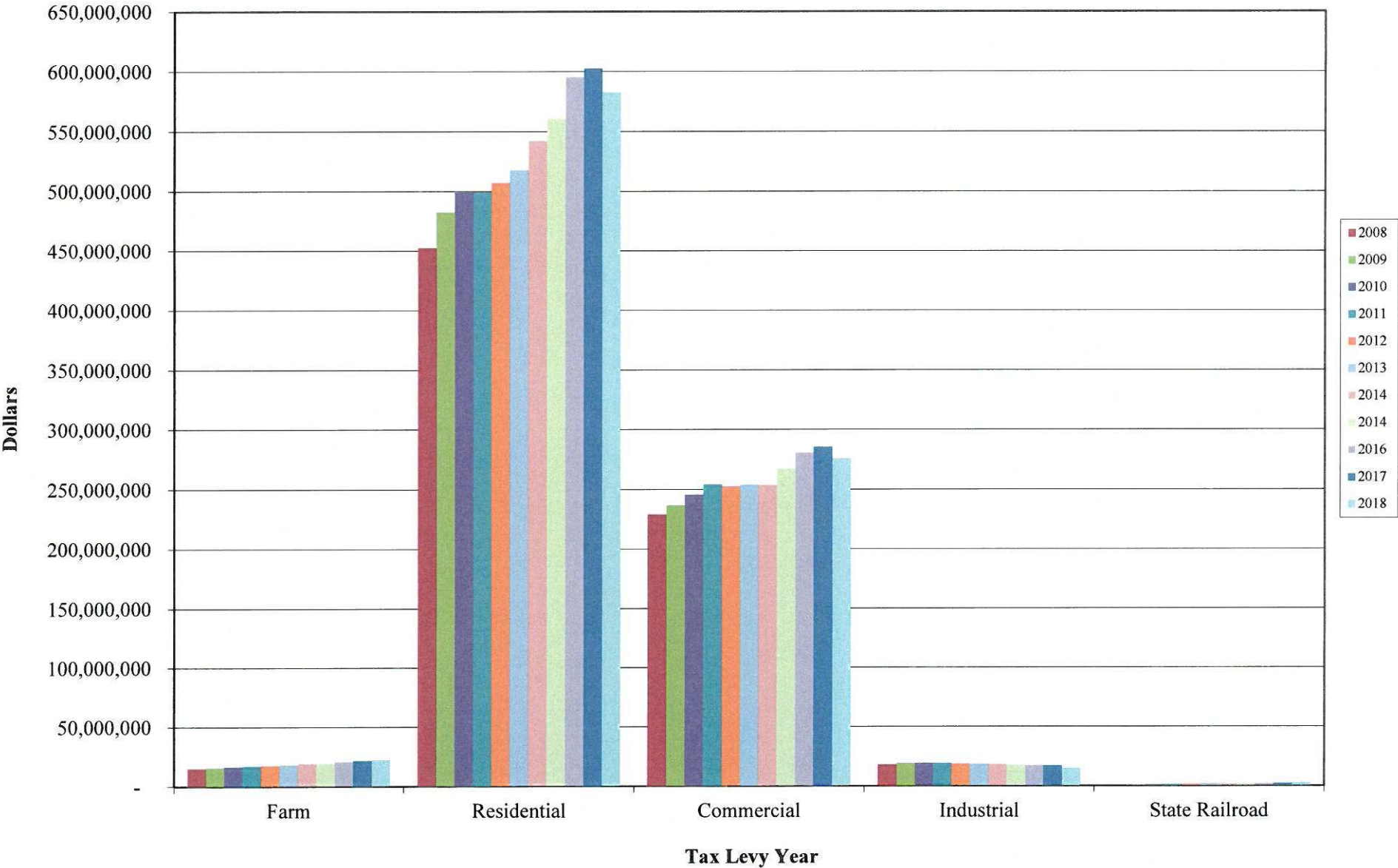
Dunlap Community Unit School District No. 323

Equalized Assessed Value (EAV)



Dunlap Community Unit School District No. 323

Equalized Assessed Value (EAV)



Dunlap Community Unit School District No. 323

Equalized Assessed Value (EAV)

	2008	2009	2010	Levy Year		2013	2014	2015	2016	2017
				2011	2012					
Farm	15,327,977	15,876,282	16,652,646	17,141,489	17,642,661	18,105,779	19,519,192	19,766,447	20,928,652	21,830,009
Residential	452,329,537	482,373,667	499,148,904	499,594,898	506,819,645	517,742,140	542,313,952	560,747,614	595,082,247	602,472,823
Commercial	228,794,770	236,569,990	245,338,823	254,205,303	252,498,189	253,684,959	253,671,169	267,404,361	280,743,348	285,434,258
Industrial	17,931,334	19,030,230	19,186,639	19,119,258	18,555,290	18,334,420	18,396,950	17,717,280	17,326,190	17,073,840
State Railroad	700,920	844,523	1,205,671	1,280,950	1,449,319	1,790,864	1,867,484	2,242,682	2,281,951	2,328,195
Total	715,084,538	754,694,692	781,532,683	791,341,898	796,965,104	809,658,162	835,768,747	867,878,384	916,362,388	929,139,125