

# Dunlap Community Unit School District No. 323

June 30, 2021

	June 30, 2019	June 30, 2020	June 30, 2021
Total Fund Equity (All Funds)	203,519,931	204,429,631	207,987,499
Less: Fixed Assets	(140,344,066)	(144,058,979)	(145,663,876)
Debt Services Fund	(3,631,006)	(3,541,398)	(3,642,682)
Municipal Retirement/Social Security Fund	(4,213,469)	(4,762,150)	(5,162,835)
Fire Prevention & Safety Fund	(800,625)	(616,372)	(888,034)
Tort Fund	(2,846,784)	(2,606,899)	(3,078,591)
Capital Projects Fund	(2,517,112)	(1,267,791)	(816,566)
Agency Funds	(598,427)	(624,906)	(576,253)
Net Equity in Operating Funds	48,568,442	46,951,136	48,158,662
<b>Educational Fund</b>			
	Actual	Budget	Percent
Total Revenues and Other Sources*	33,653,996	32,469,190	103.65%
Total Expenditures and Other Uses*	33,699,283	36,543,599	92.22%
<b>Operations &amp; Maintenance Fund</b>			
	Actual	Budget	Percent
Total Revenues and Other Sources	4,215,892	4,104,624	102.71%
Total Expenditures and Other Uses	4,090,768	4,096,160	99.87%
<b>Transportation Fund</b>			
	Actual	Budget	Percent
Total Revenues and Other Sources	2,702,206	2,336,357	115.66%
Total Expenditures and Other Uses	2,026,159	2,529,353	80.11%
<b>Financial Profile</b>			
	June 30, 2019	June 30, 2020	June 30, 2021
Financial Profile Score	3.90	3.55	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

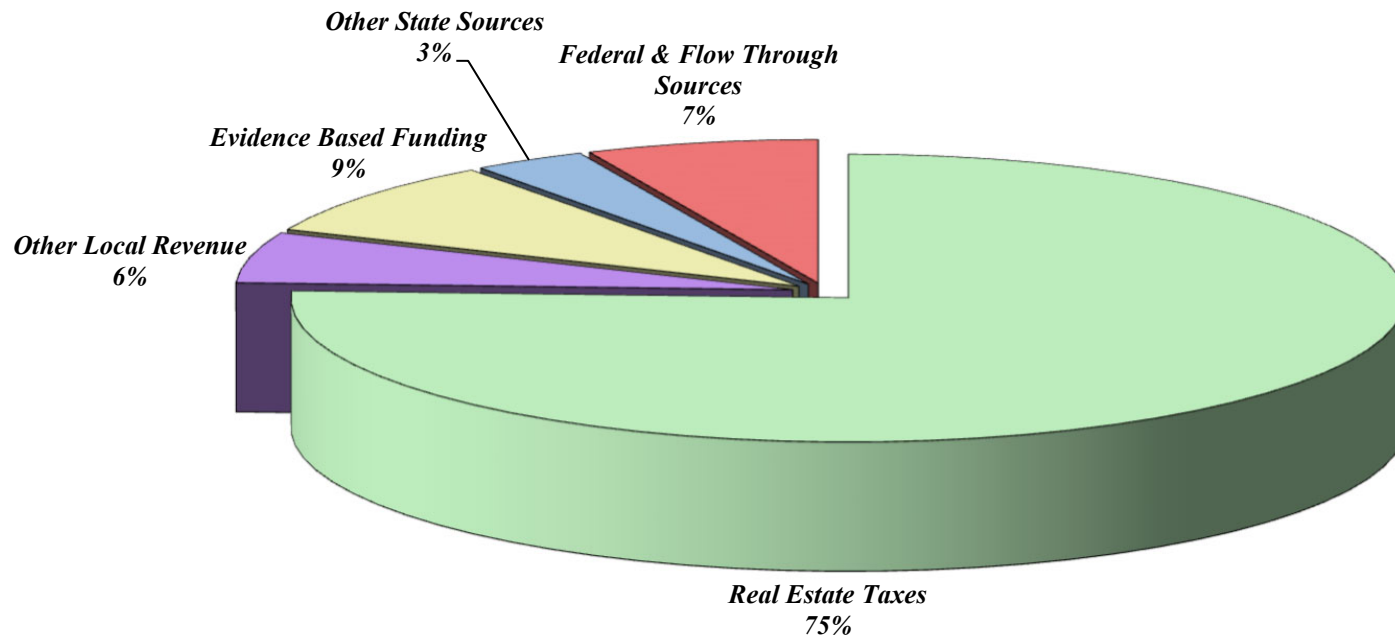
## Schedule of Cash Revenue Received and Cash Expenditures Disbursed Educational, Operations and Maintenance, Transportation, and Working Cash Funds

For The Fiscal Years Ended June 30, 2019, 2020 and 2021

	FY '19	FY '20	FY '21	FY '20 to FY '21
Debt Services Fund				
Municipal Retirement/Social Security Fund				
From Local Sources				
Taxes	31,471,278	29,840,807	31,084,359	1,243,552
Other	3,386,006	3,285,167	2,334,882	(950,285)
From State Source:				
Evidence Based Funding	3,334,257	3,493,746	3,493,743	(3)
Other	957,485	940,255	1,345,877	405,622
From Federal Sources	1,141,741	1,815,823	2,764,875	949,052
Total Revenue Received (Excluding Transfers)	<u>40,290,767</u>	<u>39,375,798</u>	<u>41,023,736</u>	<u>1,647,938</u>
Expenditures Disbursed:				
Instruction:				
Regular Programs	16,092,013	16,602,498	17,341,810	739,312
Pre-K Programs	98,285	109,206	339,607	230,401
Special Education Programs	3,719,095	4,439,172	4,314,767	(124,405)
Remedial Programs	266,337	421,516	374,912	(46,604)
CTE Programs	17,851	6,622	9,647	3,025
Interscholastic Programs	1,194,715	1,250,728	1,141,472	(109,256)
Summer School Program	0	32,977	81,931	48,954
Gifted Programs	20,553	13,471	3,547	(9,924)
Driver's Education Programs	156,359	139,051	174,362	35,311
Bilingual Programs	388,403	407,027	392,457	(14,570)
Special Education - Private Tuition	275,059	313,570	235,156	(78,414)
Total Instruction	<u>22,228,670</u>	<u>23,735,838</u>	<u>24,409,668</u>	<u>673,830</u>
Support Services:				
Pupils	1,959,413	2,195,350	2,585,810	390,460
Instructional Staff	825,173	792,345	635,257	(157,088)
General Administration	556,148	495,903	418,947	(76,956)
School Administration	2,311,143	2,122,659	2,142,726	20,067
Business:				
Educational Fund	1,433,947	1,428,346	1,281,617	(146,729)
Operations & Maintenance Fund	3,981,305	4,420,574	4,090,768	(329,806)
Transportation Fund	2,323,576	2,494,653	2,026,159	(468,494)
Central	23,093	23,804	0	(23,804)
Other	1,650,862	1,580,327	1,143,157	(437,170)
Total Support Services	<u>15,064,660</u>	<u>15,553,961</u>	<u>14,324,441</u>	<u>(1,229,520)</u>
Community Services	2,084	5,312	4,786	(526)
Payments to Other Governmental Units	1,329,378	1,697,993	1,077,315	(620,678)
Total Expenditures (Excluding Transfers)	<u>38,624,792</u>	<u>40,993,104</u>	<u>39,816,210</u>	<u>(1,176,894)</u>
Excess Revenue Received over Expenditures				
Disbursed - Excluding Transfers	<u>1,665,975</u>	<u>(1,617,306)</u>	<u>1,207,526</u>	<u>2,824,832</u>

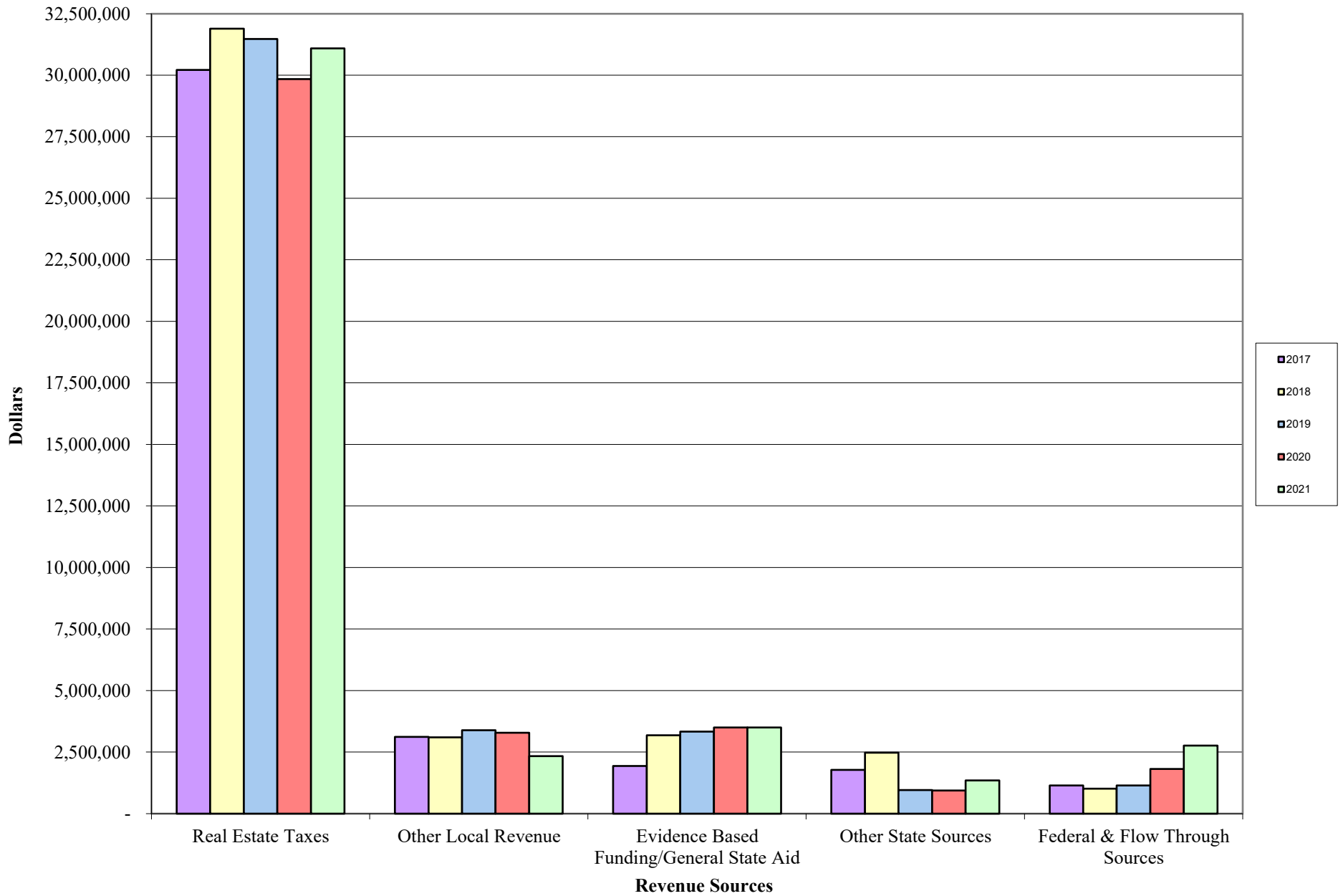
# Dunlap Community Unit School District No. 323

2021 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, 2020 and 2021

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	<i>Educational Fund</i>			
	FY '20		FY '21	
Salaries and Benefits	28,391,148	83.2%	29,770,135	88.3%
Purchased Services	1,624,830	4.8%	1,585,034	4.7%
Supplies and Materials	1,498,005	4.4%	1,046,504	3.1%
Capital Outlay	771,005	2.3%	295,842	0.9%
Other Objects	1,792,889	5.3%	1,001,768	3.0%
Total	34,077,877	100.0%	33,699,283	100.0%

	<i>Operations &amp; Maintenance Fund</i>			
	FY '20		FY '21	
Salaries and Benefits	1,589,295	35.9%	1,412,485	34.5%
Purchased Services	701,540	15.9%	594,611	14.5%
Supplies and Materials	1,060,193	24.0%	1,126,022	27.5%
Capital Outlay	1,069,546	24.2%	957,650	23.5%
Total	4,420,574	100.0%	4,090,768	100.0%

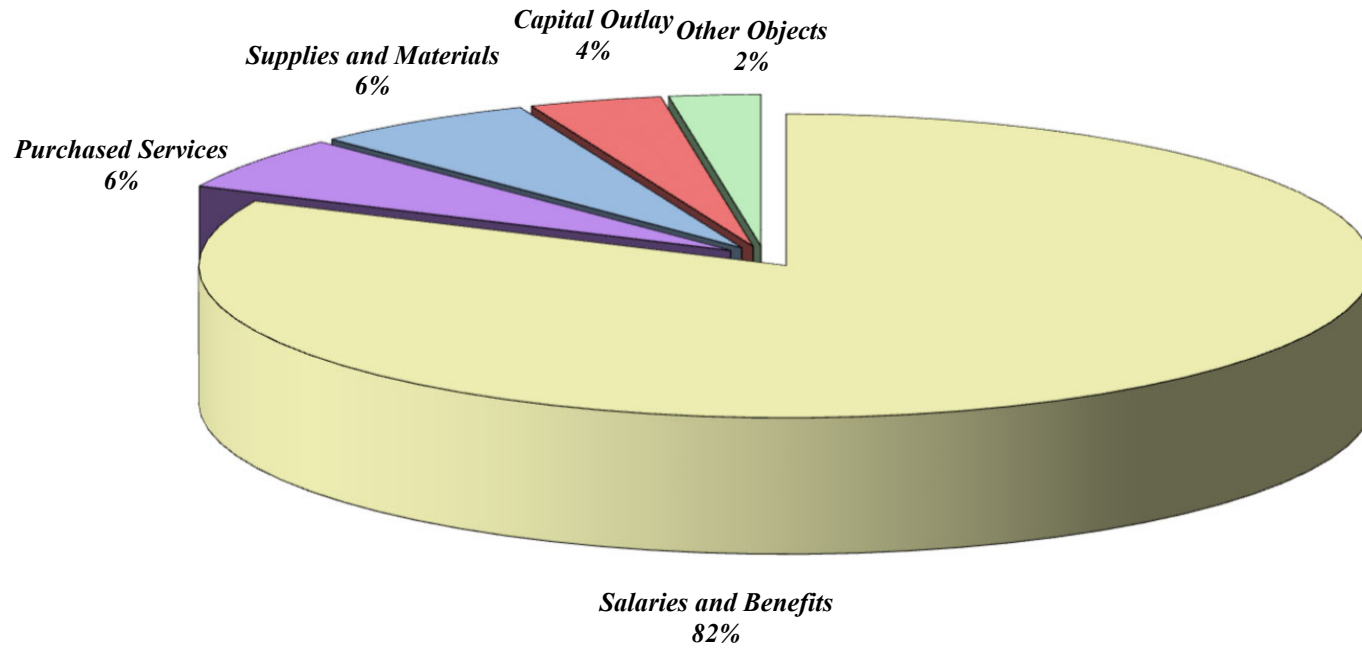
	<i>Transportation Fund</i>			
	FY '20		FY '21	
Salaries and Benefits	1,514,336	60.7%	1,462,793	72.1%
Purchased Services	187,166	7.5%	92,735	4.6%
Supplies and Materials	349,407	14.0%	270,753	13.4%
Capital Outlay	443,744	17.8%	199,878	9.9%
Total	2,494,653	100.0%	2,026,159	100.0%

	<i>Total Operating Funds</i>			
	FY '20		FY '21	
Salaries and Benefits	31,494,779	76.8%	32,645,413	82.0%
Purchased Services	2,513,536	6.1%	2,272,380	5.7%
Supplies and Materials	2,907,605	7.1%	2,443,279	6.1%
Capital Outlay	2,284,295	5.6%	1,453,370	3.7%
Other Objects	1,792,889	4.4%	1,001,768	2.5%
Total	40,993,104	100.0%	39,816,210	100.0%

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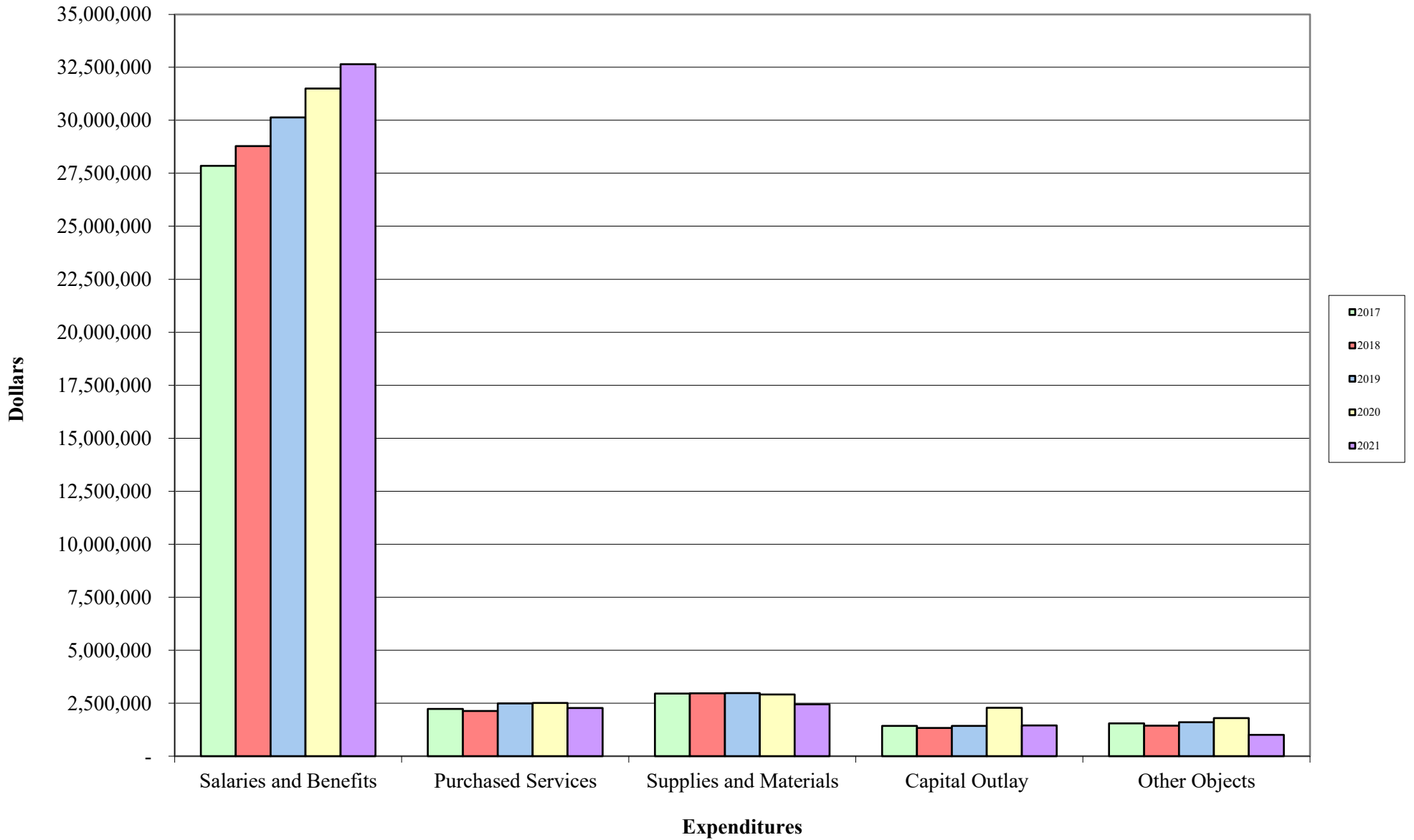
# Dunlap Community Unit School District No. 323

## 2021 Operating Expenditures



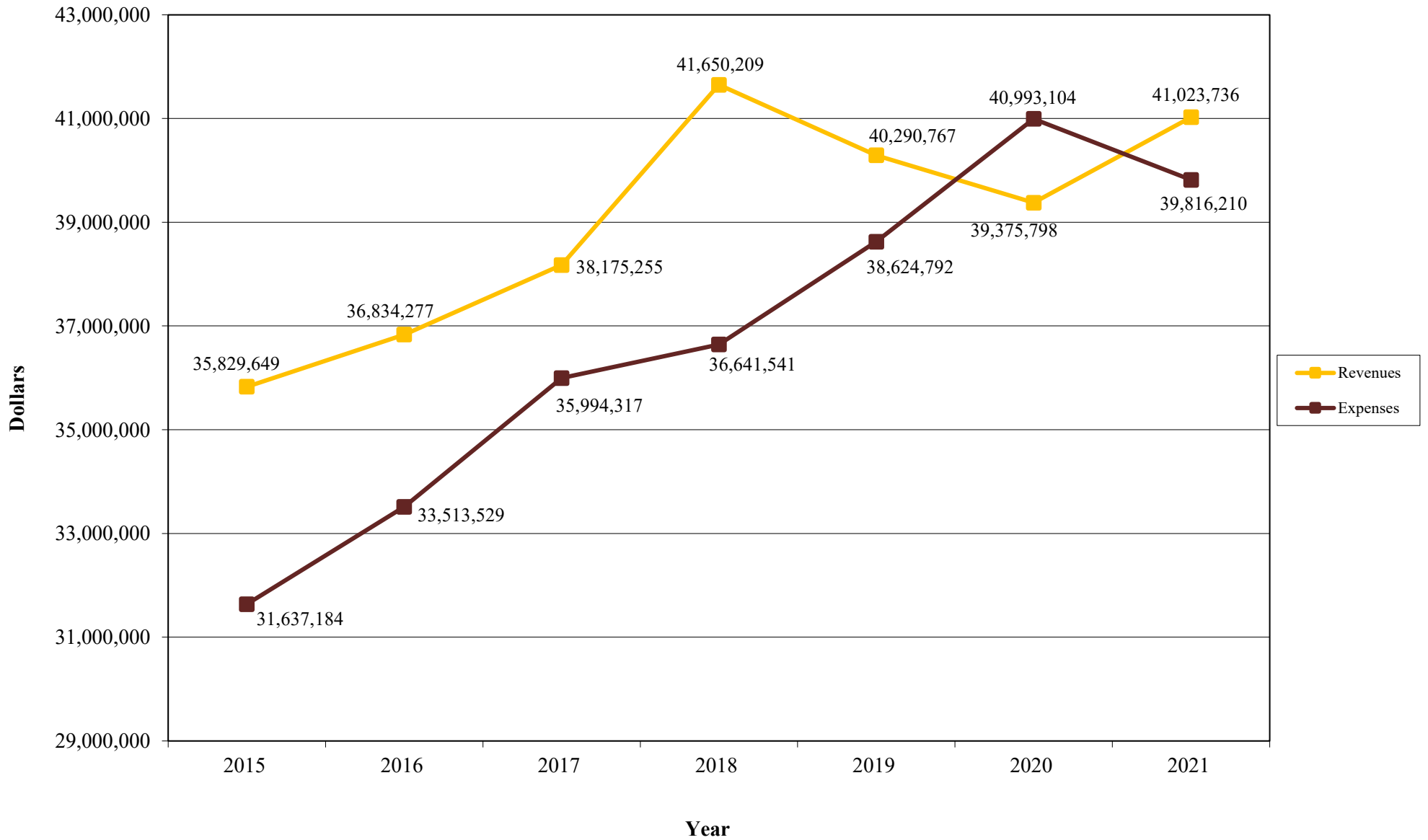
# Dunlap Community Unit School District No. 323

## Operating Expenses



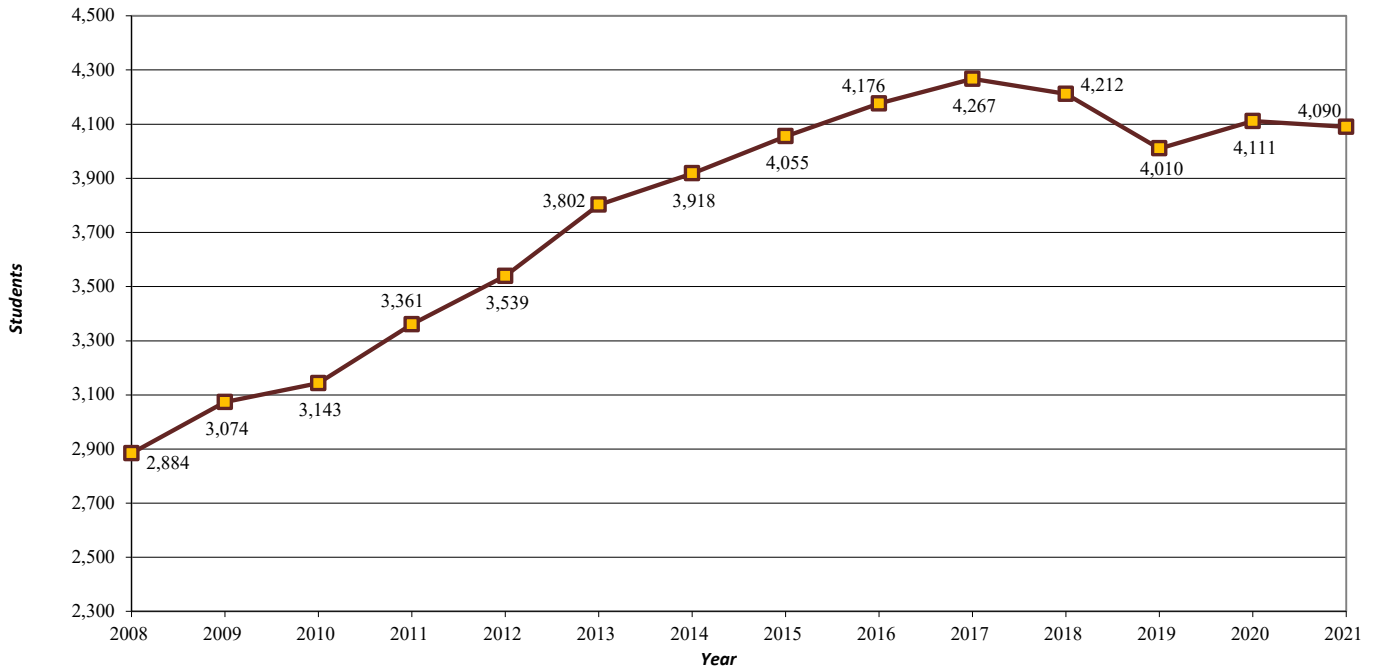
# Dunlap Community Unit School District No. 323

## Revenue and Expense Not Including Other Sources and Uses Comparison

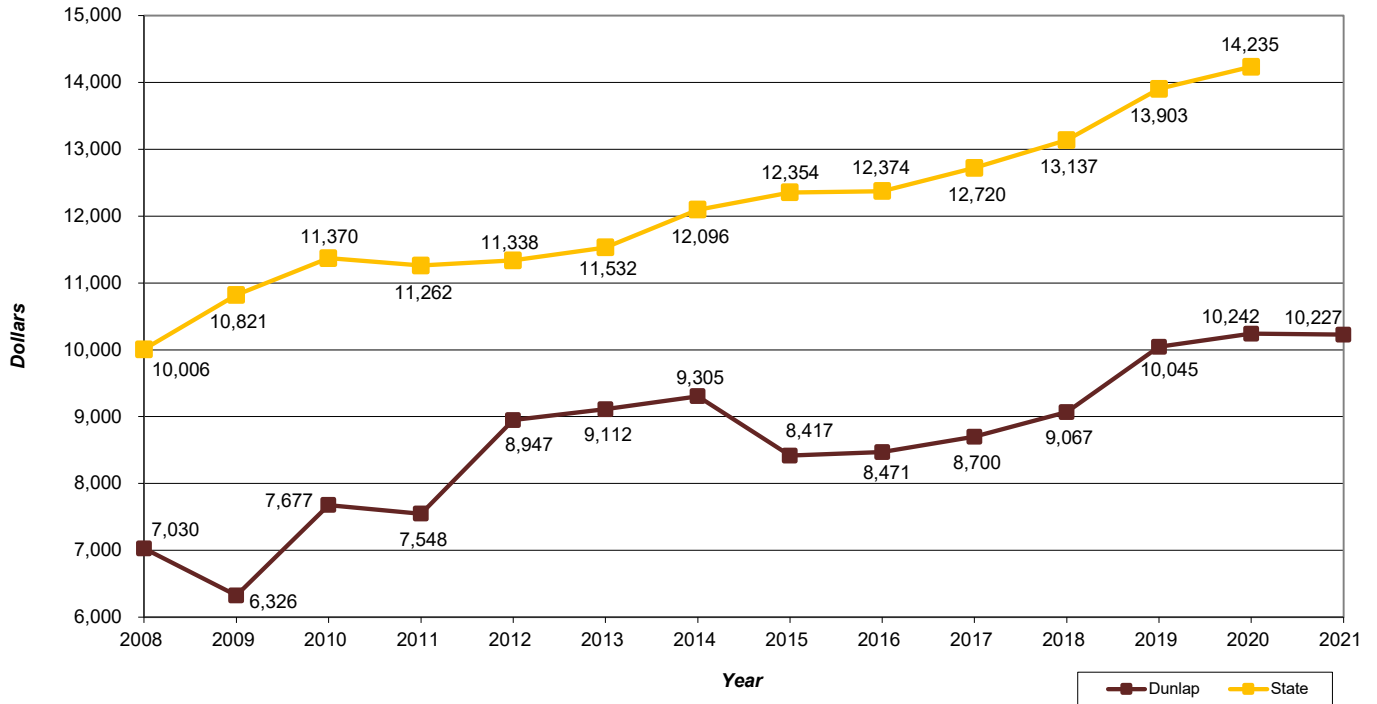




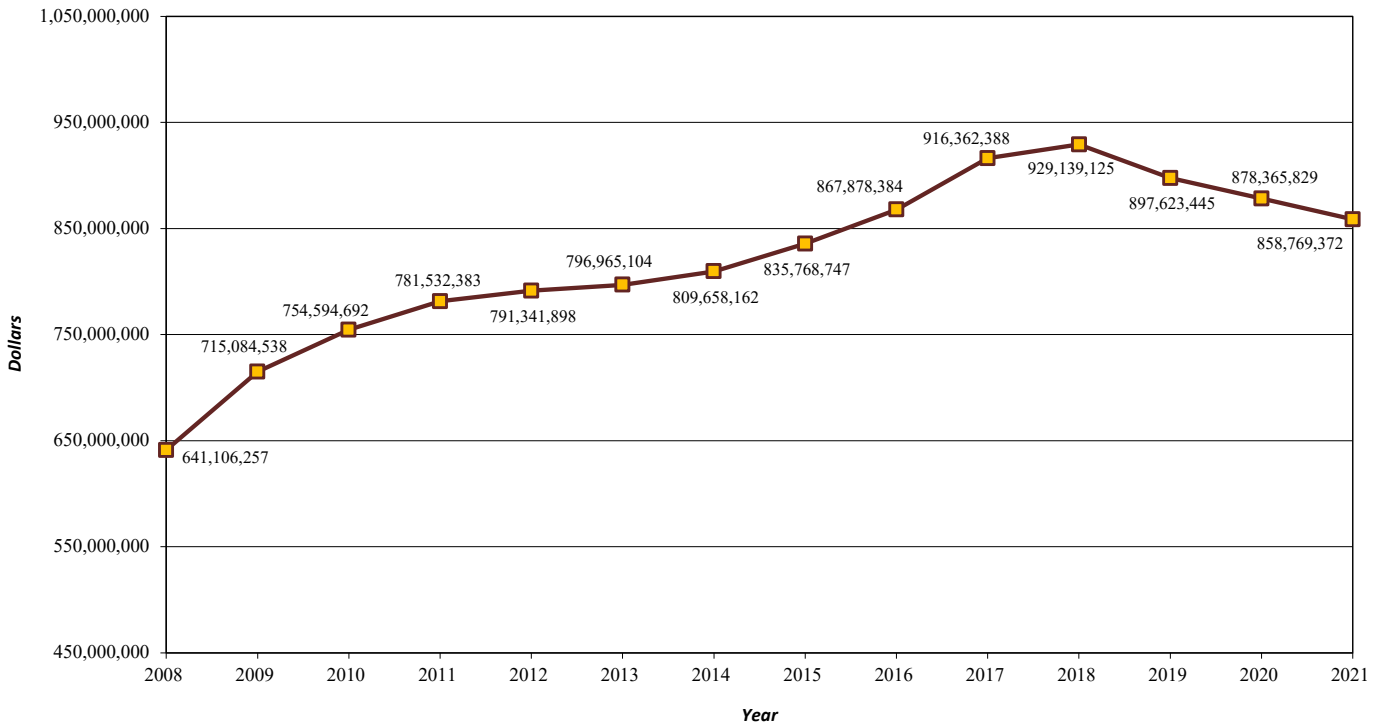
**Dunlap Community Unit School District No. 323**  
 Comparative 9 Month Average Daily Attendance



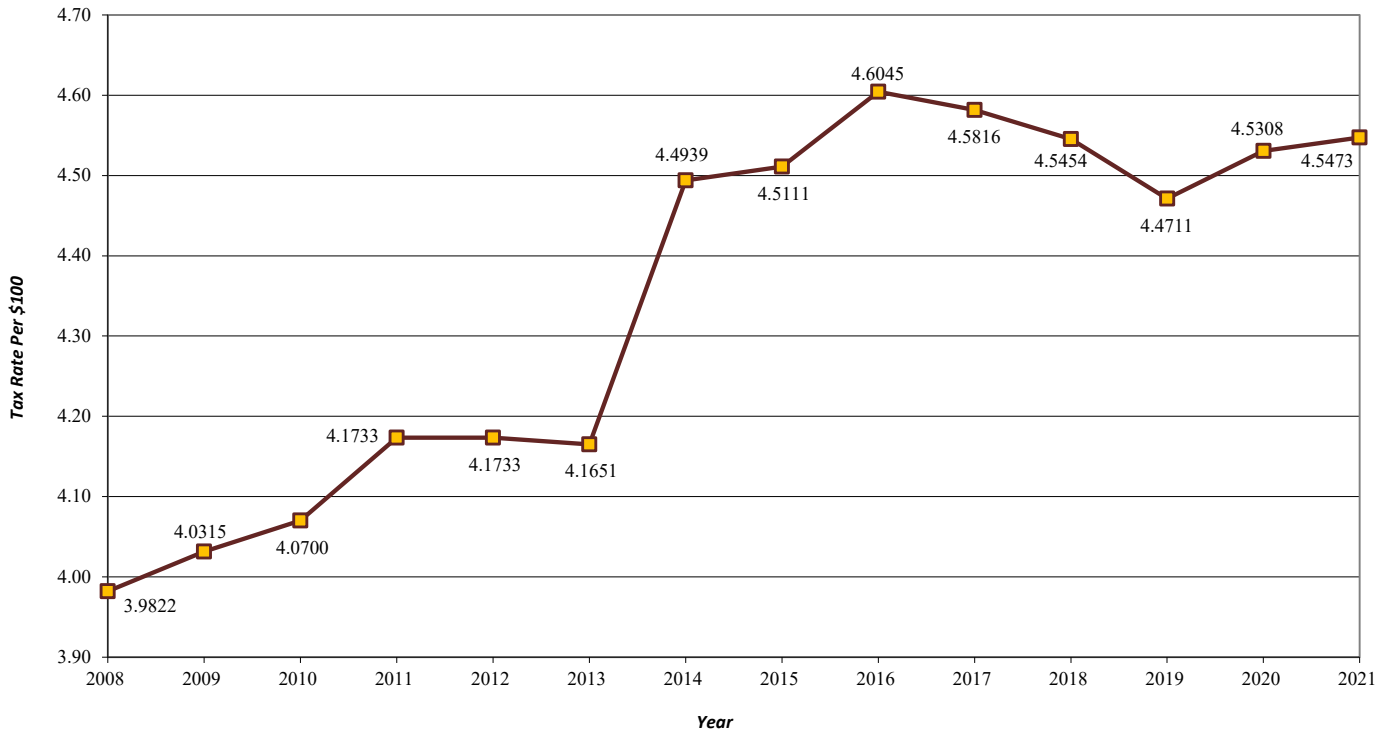
**Dunlap Community Unit School District No. 323**  
 Comparative Estimated Operating Expense Per Pupil



**Dunlap Community Unit School District No. 323**  
Comparative Assessed Value

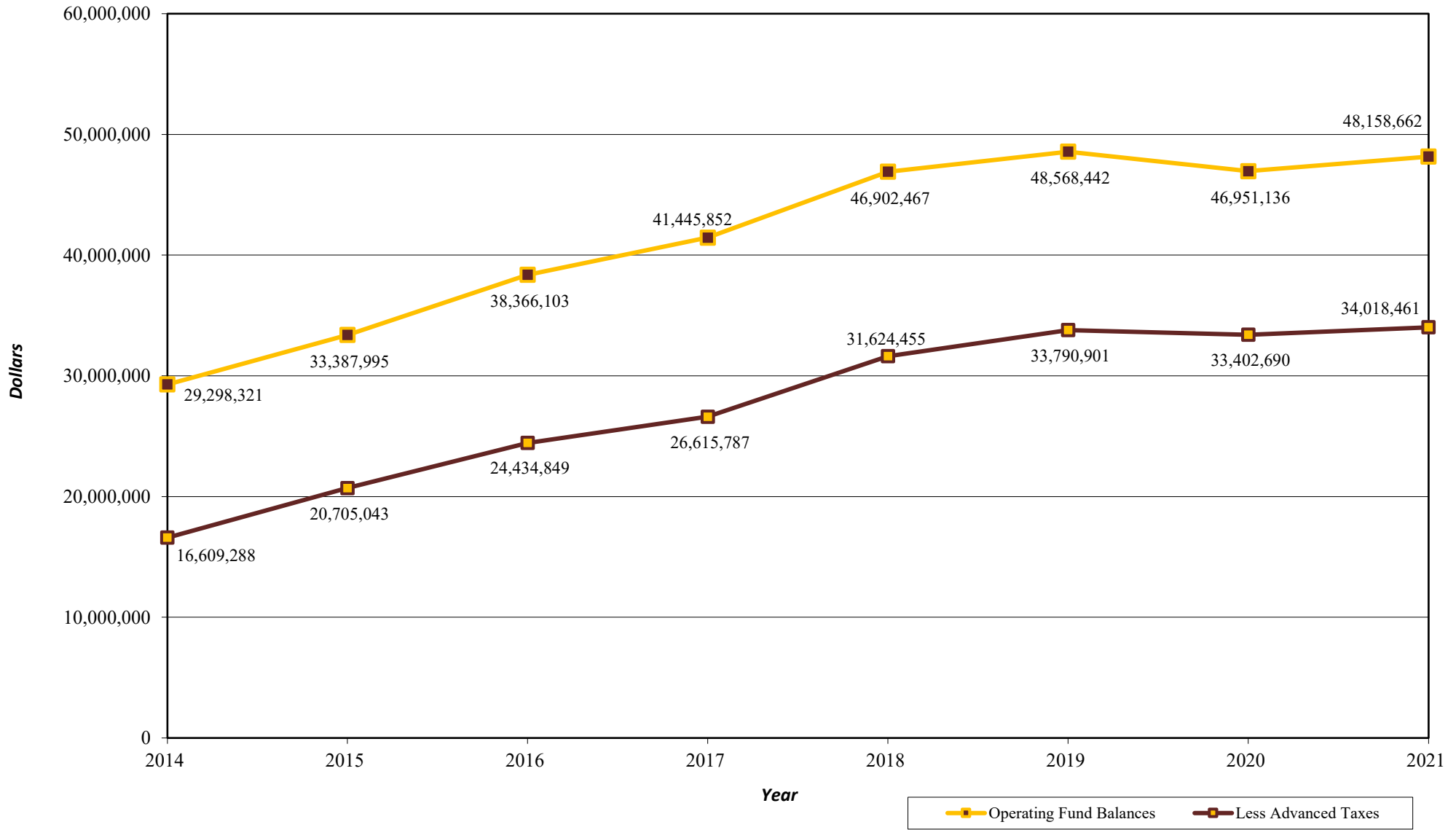


**Dunlap Community Unit School District No. 323**  
Comparative Tax Rate



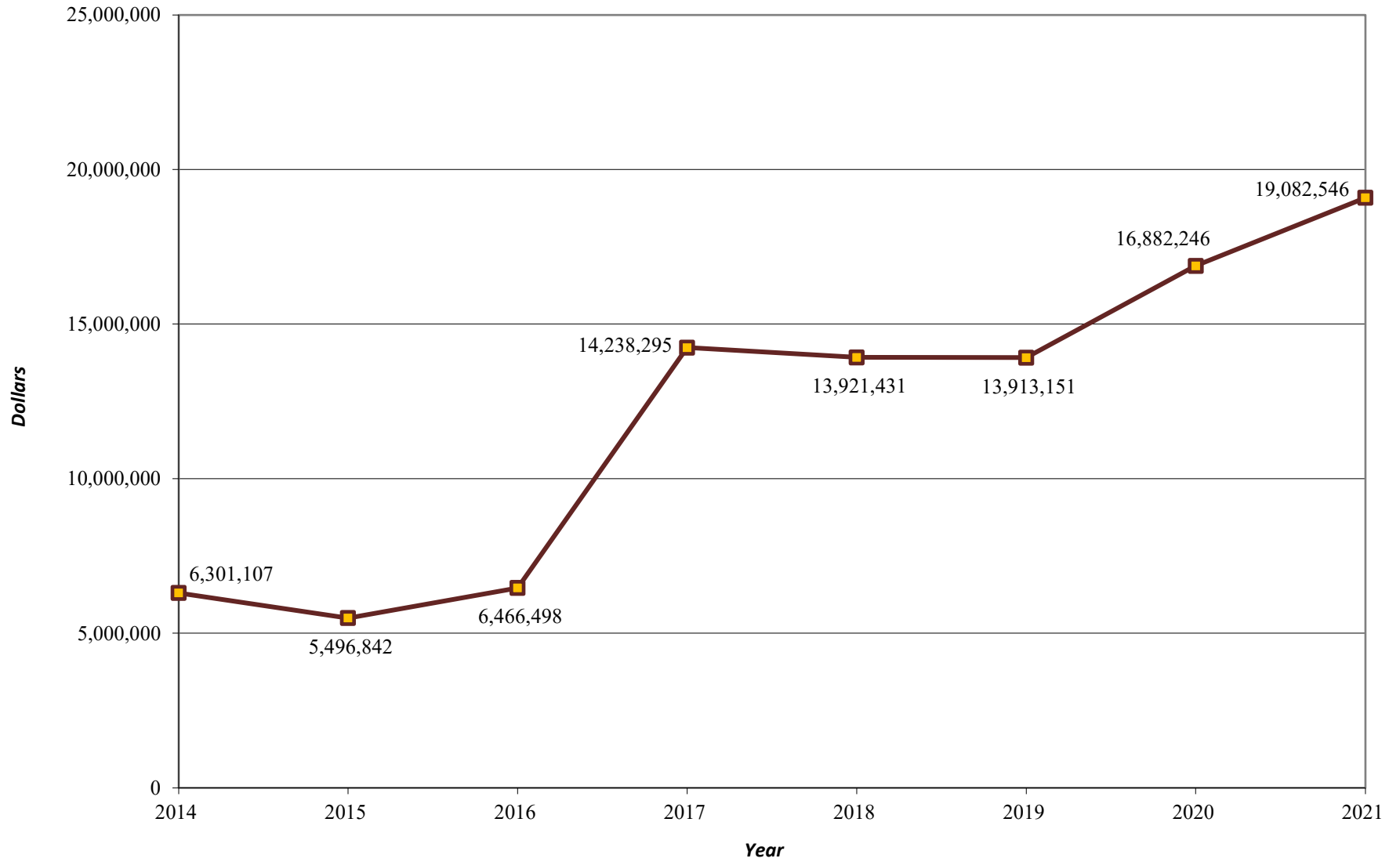
# Dunlap Community Unit School District No. 323

## Operating Fund Balance



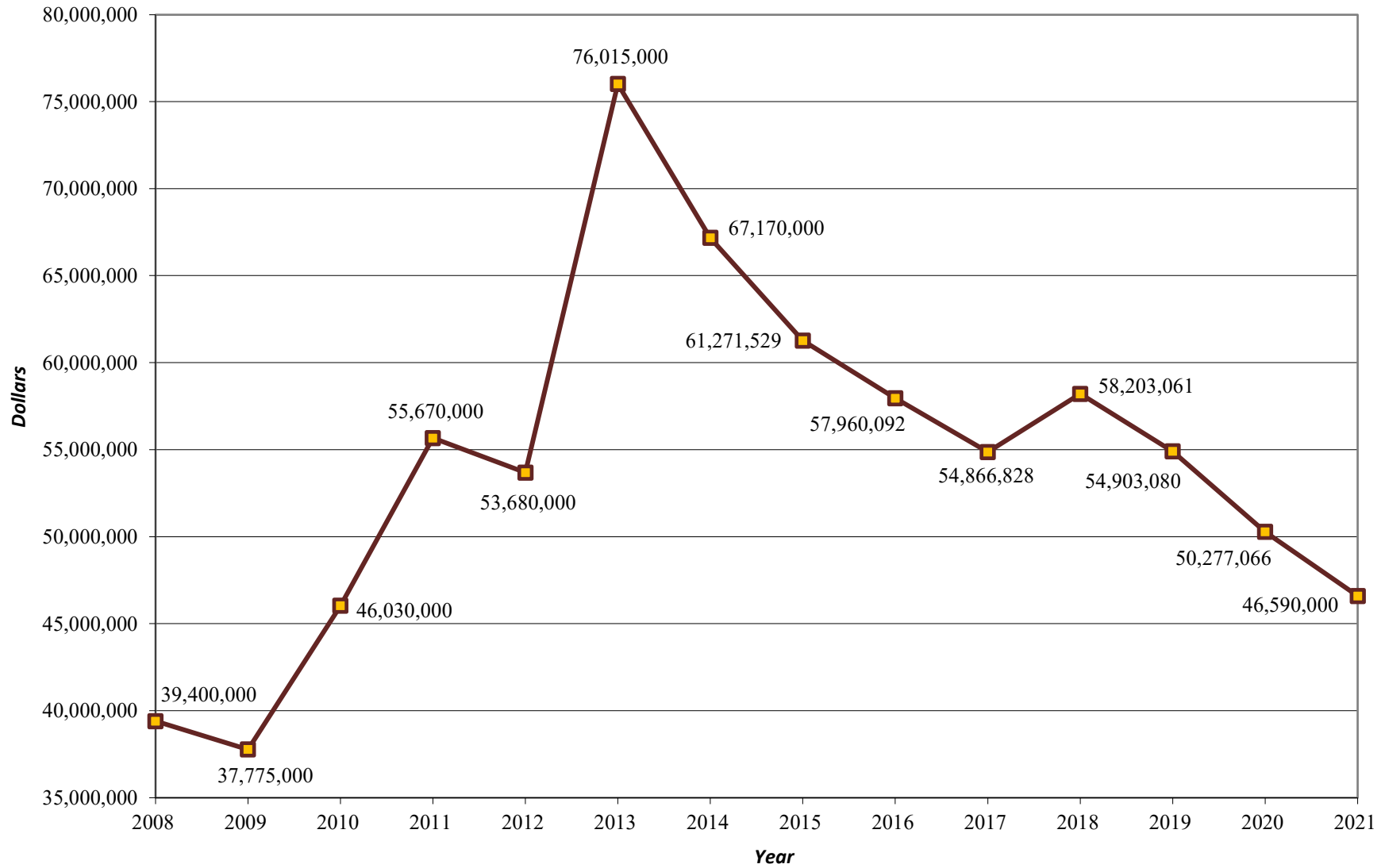
# Dunlap Community Unit School District No. 323

## On-Behalf Payments



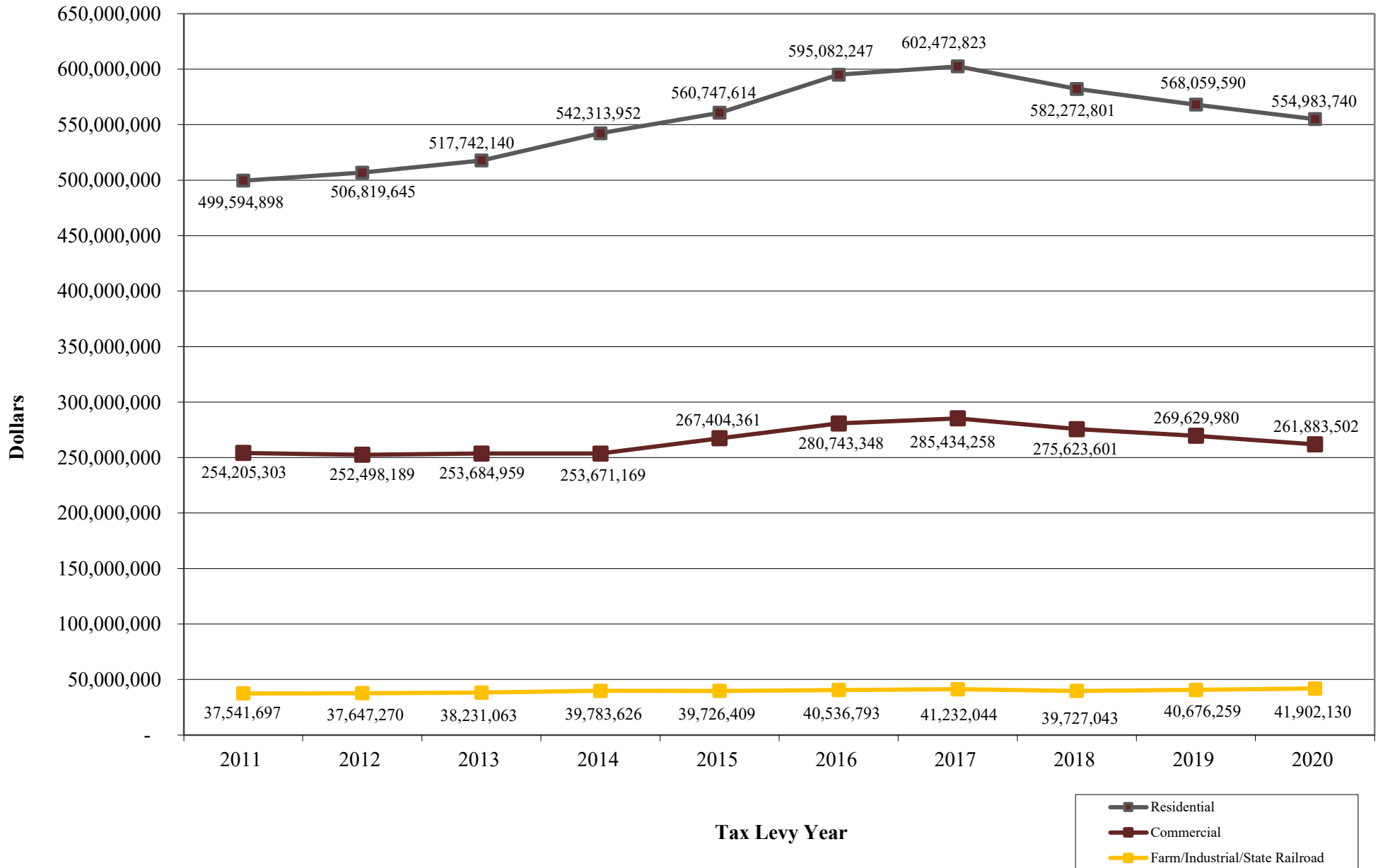
# Dunlap Community Unit School District No. 323

## Outstanding Debt



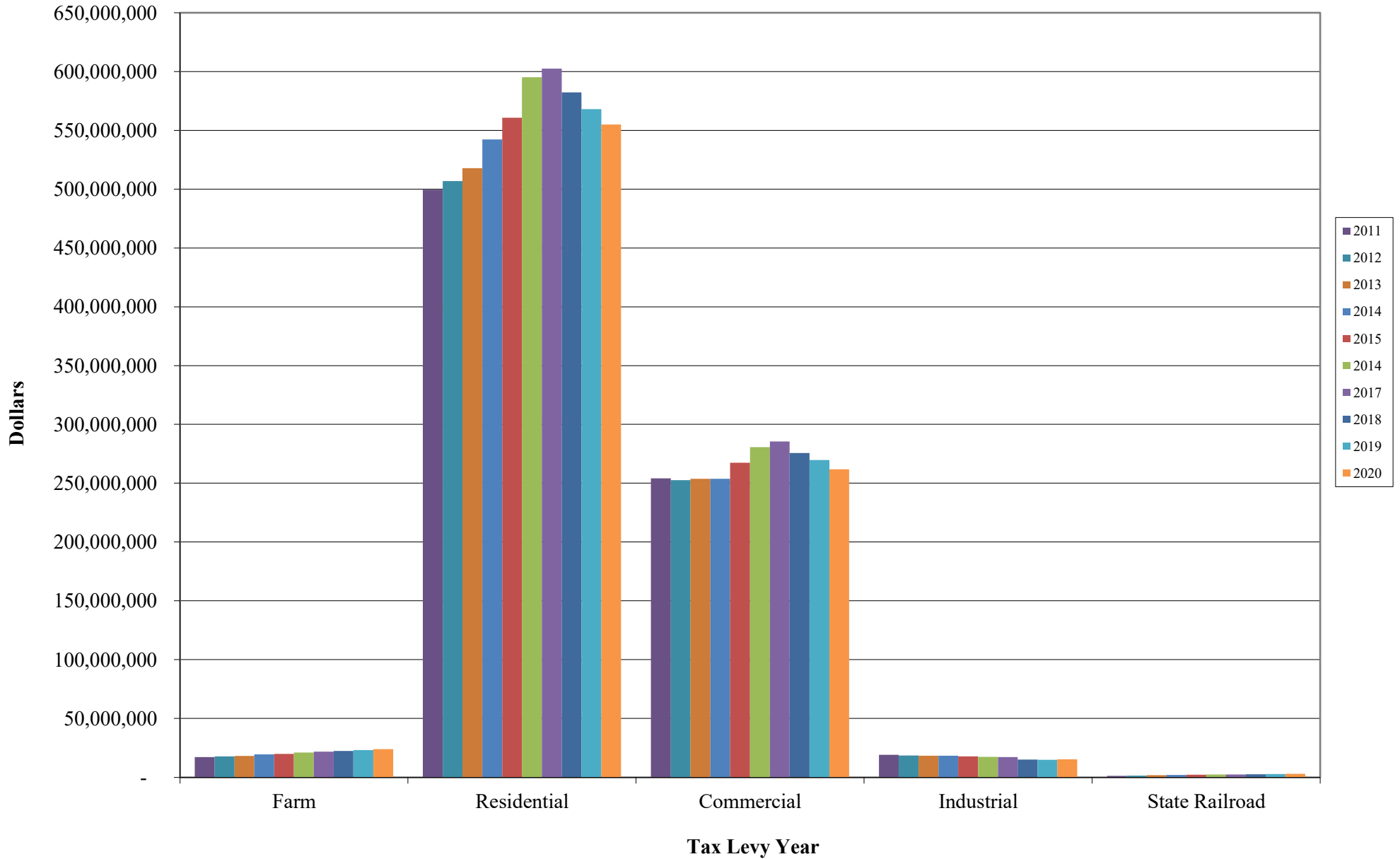
# Dunlap Community Unit School District No. 323

## 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)

	Levy Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Farm	17,141,489	17,642,661	18,105,779	19,519,192	19,766,447	20,928,652	21,830,009	22,264,836	23,124,449	23,808,319
Residential	499,594,898	506,819,645	517,742,140	542,313,952	560,747,614	595,082,247	602,472,823	582,272,801	568,059,590	554,983,740
Commercial	254,205,303	252,498,189	253,684,959	253,671,169	267,404,361	280,743,348	285,434,258	275,623,601	269,629,980	261,883,502
Industrial	19,119,258	18,555,290	18,334,420	18,396,950	17,717,280	17,326,190	17,073,840	14,960,380	14,820,360	15,246,020
State Railroad	1,280,950	1,449,319	1,790,864	1,867,484	2,242,682	2,281,951	2,328,195	2,501,827	2,731,450	2,847,791
Total	791,341,898	796,965,104	809,658,162	835,768,747	867,878,384	916,362,388	929,139,125	897,623,445	878,365,829	858,769,372