

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending March 31, 2026

EDUCATION FUND

| | Current Year | | YTD Actual | | Budget to | | % of Budget | | Prior Year | | \$ Variance -PY | | Prior Year % of Budget Rec'd/Spent |
|---------------------------|----------------------|--|-------------------|--|---------------------|--|-------------|--|-------------------|-------------------|---------------------|--------|--|
| | Budget | | Actual | | Actual | | Rec'd/Spent | | Budget | Actual | Budget to PY | Actual | |
| | Dollar Variance - | | | | | | | | | | | | |
| Revenues | | | | | | | | | | | | | |
| Local | 32,944,421 | | 16,276,966 | | (16,667,455) | | 49% | | 29,697,286 | 14,683,193 | (15,014,093) | | 49% |
| State | 2,707,738 | | 1,692,038 | | (1,015,700) | | 62% | | 2,712,738 | 1,841,522 | (871,216) | | 68% |
| Federal | 1,346,865 | | 1,079,065 | | (267,800) | | 80% | | 1,523,401 | 1,514,140 | (9,261) | | 99% |
| Transfers In | - | | - | | - | | 0% | | - | - | - | | 0% |
| Total Revenues | 36,999,024 | | 19,048,069 | | (17,950,955) | | 51% | | 33,933,425 | 18,038,855 | (15,894,570) | | 53% |
| Expenditures | | | | | | | | | | | | | |
| Salaries | 22,880,519 | | 14,903,778 | | 7,976,741 | | 65% | | 22,057,144 | 14,339,666 | 7,717,478 | | 65% |
| Benefits | 5,044,881 | | 3,345,719 | | 1,699,162 | | 66% | | 4,841,691 | 3,139,964 | 1,701,727 | | 65% |
| Purchased Services | 998,823 | | 587,308 | | 411,515 | | 59% | | 1,024,561 | 703,142 | 321,419 | | 69% |
| Supplies | 1,968,545 | | 1,233,334 | | 735,211 | | 63% | | 2,052,440 | 1,310,416 | 742,024 | | 64% |
| Capital Outlay | 191,900 | | 15,939 | | 175,961 | | 8% | | 57,000 | 27,075 | 29,925 | | 48% |
| Tuition/Dues & Fees | 2,925,615 | | 1,992,991 | | 932,624 | | 68% | | 2,782,500 | 1,637,273 | 1,145,227 | | 59% |
| Non-Cap Equipment | 41,913 | | 26,617 | | 15,296 | | 64% | | 34,046 | 7,457 | 26,589 | | 22% |
| Termination Benefits | 21,875 | | 28,207 | | (6,332) | | 100% | | 9,940 | 9,940 | - | | 100% |
| Transfers out | 145,198 | | 145,198 | | - | | 100% | | 195,198 | 160,767 | 34,431 | | 82% |
| Total Expenditures | 34,219,269 | | 22,279,091 | | 11,940,178 | | 65% | | 33,054,520 | 21,335,700 | 11,718,820 | | 65% |

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending March 31, 2026**

| | Current Year Budget | YTD Actual | Transportation | | | | Prior Year Actual | Prior Year Budget | Prior Year Actual | Prior Year % of Budget | \$ Variance -PY Budget to PY Actual | Prior Year % of Budget Rec'd/Spent | |
|---------------------------|------------------------|------------------|----------------------|---------------------|----------------------------|----------------------|----------------------|----------------------|----------------------|---------------------------|---|--|----------------------|
| | | | Dollar Variance - | | % of Budget Rec'd/Spent | Prior Year Budget | | | | | | | Prior Year Actual |
| | | | Budget to Actual | Budget to Actual | | | | | | | | | |
| Revenues | | | | | | | | | | | | | |
| Local | 558,978 | 651,591 | 92,613 | 117% | 1,918,826 | 858,607 | (1,060,219) | 45% | | | | | |
| State | 1,675,000 | 753,453 | (921,547) | 45% | 1,175,000 | 586,765 | (588,235) | 50% | | | | | |
| Transfers In | - | - | - | 0% | - | - | - | 0% | | | | | |
| Total Revenues | 2,233,978 | 1,405,044 | (828,934) | 63% | 3,093,826 | 1,445,372 | (1,648,454) | 47% | | | | | |
| Expenditures | | | | | | | | | | | | | |
| Salaries | 120,611 | 84,867 | 35,744 | 70% | 151,365 | 95,344 | 56,021 | 63% | | | | | |
| Benefits | 56,002 | 38,184 | 17,818 | 68% | 63,628 | 40,273 | 23,355 | 63% | | | | | |
| Purchased Services | 3,188,450 | 1,597,442 | 1,591,008 | 50% | 3,120,790 | 2,038,679 | 1,082,111 | 65% | | | | | |
| Supplies | - | (1,814) | 1,814 | 0% | - | - | - | 0% | | | | | |
| Non-Cap Equipment | - | - | - | 0% | - | - | - | 0% | | | | | |
| Transfers out | - | - | - | 0% | - | - | - | 0% | | | | | |
| Total Expenditures | 3,365,063 | 1,718,679 | 1,646,384 | 51% | 3,335,783 | 2,174,296 | 1,161,487 | 65% | | | | | |

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending March 31, 2026**

IMRF

| | Current Year Budget | YTD Actual | Dollar Variance - | | % of Budget Rec'd/Spent | Prior Year Budget | Prior Year Actual | \$ Variance -PY Budget to PY Actual | Prior Year % of Budget Rec'd/Spent |
|--------------|------------------------|------------|----------------------|---------------------|----------------------------|----------------------|----------------------|---|--|
| | | | Budget to Actual | Budget to Actual | | | | | |
| Revenues | | | | | | | | | |
| Local | 875,077 | 361,220 | (513,857) | 41% | 906,386 | 428,442 | (477,944) | 47% | |
| Expenditures | | | | | | | | | |
| Benefits | 897,290 | 635,373 | 261,917 | 71% | 870,466 | 608,119 | 262,347 | 70% | |

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending March 31, 2026**

Working Cash

| | Current Year Budget | YTD Actual | Dollar Variance - | | % of Budget Rec'd/Spent | Prior Year Budget | Prior Year Actual | \$ Variance -PY Budget to PY Actual | Prior Year % of Budget Rec'd/Spent |
|---------------|------------------------|------------|----------------------|---------------------|----------------------------|----------------------|----------------------|---|--|
| | | | Budget to Actual | Budget to Actual | | | | | |
| Revenue | | | | | | | | | |
| Local | 5,212 | 2,575 | (2,637) | 49% | 3,822 | 1,900 | (1,922) | 50% | |
| Expenditures | | | | | | | | | |
| Transfers Out | - | - | - | 0% | - | - | - | 0% | |

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending March 31, 2026

| | Current Year Budget | YTD Actual | Tort Liability | | Prior Year Budget | Prior Year Actual | Prior Year of Budget | Prior Year % Rec'd/Spent |
|-----------------------|------------------------|----------------|---|----------------------------|----------------------|----------------------|-------------------------|-----------------------------|
| | | | Dollar Variance - Budget to Actual | % of Budget Rec'd/Spent | | | | |
| Revenue | | | | | | | | |
| Local | 303,424 | 146,479 | (156,945) | 48% | 207,670 | 100,698 | (106,972) | 48% |
| Transfers In | - | - | - | 0% | 50,000 | 50,000 | - | 0% |
| Total Revenues | 303,424 | 146,479 | (156,945) | 48% | 257,670 | 150,698 | (106,972) | 48% |
| Expenditures | | | | | | | | |
| Purchased Services | 227,252 | 227,252 | - | 100% | 210,445 | 210,445 | - | 100% |

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending March 31, 2026
 (Ed, O&M, Trans, IMRF, Working Cash, Tort)

| | Current Year | | Dollar Variance - | | % of Budget | | Prior Year | | \$ Variance -PY | | Prior Year % of Budget |
|---------------------------|-------------------|--------------------|---------------------|-------------|-------------------|--------------------|---------------------|---------------------|-----------------|--|------------------------|
| | Budget | YTD Actual | Budget to Actual | Rec'd/Spent | Rec'd/Spent | Budget | Actual | Budget to PY Actual | Rec'd/Spent | | |
| REVENUES | | | | | | | | | | | |
| Local | 37,722,429 | 18,798,089 | (18,924,340) | 50% | 36,507,573 | 17,830,581 | (18,676,992) | 49% | | | |
| State | 4,382,738 | 2,445,491 | (1,937,247) | 56% | 3,887,738 | 2,428,287 | (1,459,451) | 62% | | | |
| Federal | 1,346,865 | 1,079,065 | (267,800) | 80% | 1,523,401 | 1,514,140 | (9,261) | 99% | | | |
| Transfers in | - | - | - | 0% | 50,000 | 50,000 | - | 0% | | | |
| Total Revenue | 43,452,032 | 22,322,645 | (21,129,387) | 51% | 41,968,712 | 21,823,008 | (20,145,704) | 52% | | | |
| EXPENDITURES | | | | | | | | | | | |
| Salaries | 23,350,924 | 15,225,124 | 8,125,800 | 65% | 22,571,139 | 14,706,207 | 7,864,932 | 65% | | | |
| Benefits | 6,081,086 | 4,082,713 | 1,998,373 | 67% | 5,854,602 | 3,848,481 | 2,006,121 | 66% | | | |
| Purchased Services | 5,864,305 | 3,567,123 | 2,297,182 | 61% | 5,902,356 | 4,019,954 | 1,882,402 | 68% | | | |
| Supplies | 2,814,195 | 1,771,644 | 1,042,551 | 63% | 2,909,680 | 1,888,661 | 1,021,019 | 65% | | | |
| Capital Outlay | 797,900 | 291,246 | 506,654 | 37% | 502,182 | 67,348 | 434,834 | 13% | | | |
| Tuition/Dues & Fees | 2,925,615 | 1,992,991 | 932,624 | 68% | 2,782,500 | 1,637,273 | 1,145,227 | 59% | | | |
| Non-Cap Equipment | 63,913 | 30,473 | 33,440 | 48% | 56,046 | 29,159 | 26,887 | 52% | | | |
| Termination Benefits | 21,875 | 28,207 | (6,332) | 100% | 9,940 | 9,940 | - | 0% | | | |
| Transfers out | 145,198 | 145,198 | - | 100% | 1,676,495 | 160,767 | 1,515,728 | 10% | | | |
| Total Expenditures | 42,065,011 | 27,134,719 | 14,930,292 | 65% | 42,264,940 | 26,367,790 | 15,897,150 | 62% | | | |
| Surplus/(Deficit) | 1,387,021 | (4,812,074) | (296,228) | | (296,228) | (4,544,782) | | | | | |

BUDGET STATUS REPORTS
EXPLANATION OF VARIANCES IN "PERCENTAGE OF BUDGET REC'D/SPENT"

REVENUES:

LOCAL

Local revenues are up \$967K from the prior year. We received 47.42% of the 2023 levy through March of 2025 as opposed to 47.48% of the 2024 levy through March of 2026. Recall that tax receipts are accrued by the auditor and split 50/50 between both fiscal years. Taxes received so far this fiscal year are \$660K higher than in the prior fiscal year at this time. Interest income is up \$31K from the prior fiscal year. CPPRT revenue is down \$23K from the prior year. Special Education tuition, which is billed to other Glenbard elementary districts, is up \$52K from the prior year. Student registration fees are up \$24K from the prior year. Student lunch fees are up \$49K from the prior year. PreK tuition is down \$17K from the prior year. Refund of Prior Year's expenses is up \$131K in the Transportation Fund from the prior year due to the refund from the bus company for last year's overcharges. In the Education Fund, this account was \$109K higher than last year due a refund from CASE for reimbursements.

STATE

State revenues are up \$17K from the prior year. As of the end of February, we received the second of the 2025-26 MCAT payments for Private Facility reimbursement and transportation. EBF payments from the State have been coming in on time and are comparable to the prior year. Orphanage tuition reimbursement is down \$251K from the prior year due to student enrollment. Finally, this year, we've received \$257K for the PFA grant as opposed to \$200K in the prior year.

FEDERAL

The District has received \$1.1M in federal revenues this year versus \$1.5M in federal revenues last year. Revenues in this category consist primarily of Medicaid reimbursements from the IDHS, National School Lunch Program reimbursements and Title funding reimbursements from last fiscal year. \$340K of these revenues will be accrued back to last fiscal year. Last year at this same time, we received \$185K more in IDEA funding reimbursements from the prior year as well as the FY22 Medicaid cost settlement dollars in the first quarter of 2024-25 and the remaining ESSER funding of \$198K.

TRANSFERS IN

There are no expenditures in this category this year or in the prior year.

EXPENDITURES:

SALARY/BENEFITS

Salary and benefits expenditures are up \$753K or 4.06% from the prior year. This is inline with the budget and projections.

PURCH SERVICES

Purchased services expenditures are down \$453K from the prior year at this time. The Education Fund expenses are down \$77K from the prior year. Special Education and speech contractual services are down \$112K when compared to the prior year due to the hiring of staffing agency employees for maternity leaves last year that did not repeat this fiscal year. Legal fees are up \$27K compared to the prior year. The O&M fund expenses are up \$87K from the prior year due in part to an additional \$30K in grounds maintenance bills paid this fiscal year. Additionally, we have paid roughly \$10K more in cleaning expenditures this year compared to last year at this time due to overtime. Finally, we have paid roughly \$17K more in water/sewer bills this year compared to last year, which is due to invoice timing. The Transportation Fund expenditures are down \$441K from the prior year due to the discovery of the billing error that was rectified on this year's invoices as well as the timing of invoices paid. Tort Fund expenses are up \$17K due to an increase in insurance premiums.

SUPPLIES

Supplies expenditures are down \$117K from the prior year. Expenditures in the Education Fund are down \$77K due in part to the purchase of Into Reading consumables of \$87K last year that did not repeat this year. Technology supplies are down \$84K from the prior year due to the purchase of Chromebooks last year that has not repeated this year. Food service supplies are up roughly \$90K over the prior year due to increased participation. Expenses in the O&M Fund are down about \$38K from the prior year due to decreased gas/electric expenses this year compared to last year of \$19K. Additionally, last year we spent about \$20K on truck repairs.

CAPITAL OUTLAY

There has been \$291K in capital outlay expenditures this year and \$67K in the prior year. This year, we replaced the parking lot at Briar Glen as well as a portion of the Glen Crest fence that was damaged during a car accident over the summer. We also replaced the food service point of sale terminals, which were at the end of their useful life. Last year, we purchased whiteboards, bike racks and lower height salad bars.

TUITION/OTHER

Expenditures in this category are \$356K higher than the prior fiscal year. CASE expenses are \$366K higher than the prior year. We have paid three of the four CASE quarterly invoices through March of this year. Special Education tuition expenses are comparable to the prior year.

NON-CAP OUTLAY There have been \$30K in expenditures this year versus \$29K in the prior year. This year, we upgraded/replaced many of the walkie-talkies to digital models. Last year, we replaced basketball standards at Glen Crest and Westfield.

TERMINATION BENI The budget in this category is for payment of unused sick days to retirees as outlined in employment contracts.