

SCHOOL DISTRICT 60

COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEARS FOR THE SECOND QUARTER FY 2022-2023

INCLUDING DATA FOR FY 2020-2021

	FOR THE 2ND QRT ENDING 12-31-2020 Audited			FOR THE 2ND QRT ENDING 12-31-2021 Audit Pending			FOR THE 2ND QRT ENDING 12-31-2022 Unaudited			Incr (Deer) from Prior Year
	Approved Budget	2nd Quarter Total	% Received or Expended	Approved Budget	2nd Quarter Total	% Received or Expended	Approved Budget	2nd Quarter Total	% Received or Expended	
<b>I REVENUES</b>										
1 Current Property Tax	\$ 26,253,549	\$ 695,984	2.7%	\$ 29,423,746	\$ 518,636	1.8%	\$ 33,851,404	1,206,753	3.6%	\$ 688,117
2 Specific Ownership Taxes	2,307,513	1,382,557	59.9%	2,172,199	1,545,725	71.2%	1,721,652	1,578,955	91.7%	33,230
3 Delinquent Penalties	35,000	2,483	7.1%	5,000	6,180	123.6%	5,000	4,238	84.8%	(1,942)
4 Tuition and Revenue other districts	50,000	1,081	2.2%	150,000	-	0.0%	180,000	-	0.0%	-
5 Concurrent Enrollment	-	-	-	-	-	-	-	-	-	-
6 Earnings on Investments	200,000	38,450	19.2%	175,000	21,674	12.4%	100,000	561,329	561.3%	539,656
7 Printshop Revenue	140,000	41,853	29.9%	100,000	55,283	55.3%	105,000	85,061	81.0%	29,778
8 Indirect Revenue	1,100,000	206,109	18.7%	1,000,000	754,905	75.5%	2,000,000	754,854	37.7%	(51)
9 Charters Admin Fee/Purch Svcs	450,000	238,905	53.1%	492,000	174,538	35.5%	606,000	371,890	61.4%	197,351
10 Charter School Capital Const	360,000	203,552	56.5%	439,162	209,800	47.8%	418,000	212,834	0.0%	3,033
11 E-Rate Revenues	50,000	-	0.0%	-	-	-	-	-	-	-
12 Energy Efficiency Project Rebates	56,000	-	0.0%	18,000	-	0.0%	10,000	8,662	86.6%	8,662
13 Other Local Revenue	100,000	56,407	56.4%	103,000	90,135	87.5%	100,000	47,266	47.3%	(42,869)
14 Intermediate Sources Revenue	11,000	(370)	-3.4%	20,000	825	4.1%	10,000	1,265	12.6%	440
15 Public School Finance Act	103,304,230	51,195,336	49.6%	111,318,589	56,030,764	50.3%	113,774,115	57,247,416	50.3%	1,216,652
16 CDE Audit Adjustment	-	-	-	-	-	-	-	-	-	-
17 Supplemental At Risk Aid	304,000	-	0.0%	347,830	-	0.0%	347,830	-	0.0%	-
18 Colorado Vocational Act	332,516	-	0.0%	332,516	-	0.0%	200,000	-	0.0%	-
19 Audit Adjustment CTE	-	-	-	-	-	-	-	(29,366)	0.0%	(29,366)
20 Except. Child. Educ. Act (ECEA)	4,544,728	4,345,529	95.6%	4,544,728	4,789,428	105.4%	6,184,171	6,184,171	100.0%	1,394,743
21 Transportation	606,385	568,304	93.7%	606,385	497,722	82.1%	500,000	505,752	0.0%	8,030
22 Transportation Revenue Audit Adjustment	-	-	-	-	-	-	-	-	0.0%	-
23 State Share Mitigation Funding	-	-	-	-	-	-	-	-	-	-
24 Gifted & Talented	155,094	186,342	120.1%	186,341	189,225	101.5%	174,000	148,622	85.4%	(40,603)
25 English Language Prof Act (ELPA)	350,986	336,627	95.9%	336,627	161,352	47.9%	162,000	161,664	99.8%	312
26 On Behalf State PERA	-	-	-	2,200,000	-	0.0%	2,200,000	-	0.0%	-
27 Other State Revenue	3,000	-	0.0%	-	-	-	-	-	-	-
28 Impact Aid/Other Fed Sources	12,000	4,460	37.2%	12,000	5,269	43.9%	12,000	-	0.0%	(5,269)
29 Charter School Federal Pass Thru	-	-	-	-	-	-	-	-	-	-
30 ROTC Reimbursement	260,000	116,902	45.0%	290,000	117,433	40.5%	280,000	110,967	39.6%	(6,466)
31 Transfer to Athletic Fund	(1,331,160)	(665,580)	50.0%	(2,026,557)	(1,013,280)	50.0%	(1,800,000)	(900,000)	50.0%	113,280
32 Transfer to Grants Fund	-	(1,678,958)	-	-	-	-	-	-	-	-
33 Transfer to Insurance Fund	(1,150,000)	(574,998)	50.0%	(1,850,000)	(925,002)	50.0%	(1,850,000)	(925,002)	50.0%	-
34 Transfer to Capital Projects	(6,100,000)	(3,049,998)	50.0%	(7,800,000)	(3,900,000)	50.0%	(9,800,000)	(4,900,002)	50.0%	(1,000,002)
35 Preschool Allocations	(5,071,080)	(2,535,540)	50.0%	(5,026,948)	(2,513,472)	50.0%	(5,840,804)	(2,920,404)	50.0%	(406,932)
36 Charter Sch Allocations	(14,258,781)	(6,897,547)	48.4%	(16,538,522)	(8,229,602)	49.8%	(17,391,538)	(8,247,162)	47.4%	(17,560)
<b>Total Revenues</b>	<b>\$ 113,074,980</b>	<b>\$ 44,217,891</b>	<b>39.1%</b>	<b>\$ 121,031,096</b>	<b>\$ 48,587,538</b>	<b>40.1%</b>	<b>\$ 126,258,830</b>	<b>\$ 51,269,762</b>	<b>40.6%</b>	<b>\$ 2,682,223</b>
<b>II TOTAL EXPENDITURES</b>										
1 Salaries	\$ 75,654,737	\$ 66,541,576	92.9%	\$ 79,172,878	\$ 73,276,134	92.6%	\$ 84,321,049	\$ 74,564,722	88.4%	\$ 1,288,588
2 Fringe Benefits	24,905,093	17,971,477	69.5%	28,796,228	20,058,543	69.7%	31,611,412	20,366,477	64.4%	307,934
3 Purchased Services	11,684,306	7,814,327	50.7%	12,451,261	8,335,307	66.9%	13,043,172	8,234,215	63.1%	(101,092)
4 Supplies - Materials	12,102,090	4,600,628	33.1%	11,290,980	4,895,403	43.4%	13,417,762	6,339,139	47.2%	1,443,737
5 Capital Outlay	616,116	172,976	14.4%	775,898	218,278	28.1%	806,281	144,947	18.0%	(73,331)
6 Other Expense	123,773	90,169	14.8%	35,020	71,644	204.6%	55,426	70,713	127.6%	(931)
7 Other Sources & Uses	584,608	291,384	25.3%	604,331	293,614	48.6%	629,479	295,004	46.9%	1,391
<b>Total Expenditures</b>	<b>\$ 125,670,723</b>	<b>\$ 97,482,538</b>	<b>78.0%</b>	<b>\$ 133,126,595</b>	<b>\$ 107,148,922</b>	<b>80.5%</b>	<b>\$ 143,884,581</b>	<b>\$ 110,015,218</b>	<b>76.5%</b>	<b>\$ 2,866,296</b>
Expenditures include payroll encumbrance										
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>										
	\$ (12,595,743)	\$ (53,264,647)		\$ (12,095,499)	\$ (58,561,384)		\$ (17,625,751)	\$ (58,745,456)		\$ (184,072)
<b>Beginning Fund Balance</b>	\$ 22,677,978	\$ 22,677,978		\$ 28,555,495	\$ 31,695,372		\$ 31,695,372	\$ 31,695,372		
<b>Ending Fund Balance</b>	\$ 10,082,235	\$ (30,586,669)		\$ 16,459,996	\$ (26,866,012)		\$ 14,069,621	\$ (27,050,084)		
<b>Percent in Reserves</b>	9%			14%			11%			

SCHOOL DISTRICT 60

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<b>III EXPENDITURE DETAIL</b>										
<b>A) Instruction 0010-1699</b>										
1 Salaries	\$ 38,463,404	\$ 36,796,944	95.7%	\$ 39,786,016	\$ 36,937,116	92.8%	\$ 41,636,159	\$ 37,217,943	89.4%	\$ 280,827
Salaries CRF OFFSET	-	(5,430,508)		-	-		-	-		-
2 Fringe Benefits	11,808,192	9,837,456	83.3%	14,125,533	9,845,439	69.7%	15,314,202	9,918,966	64.8%	73,527
Fringe Benefits CRF OFFSET	-	(1,725,854)		-	-		-	-		-
3 Purchased Services	1,242,095	620,937	50.0%	1,619,795	531,633	32.8%	1,944,276	498,970	25.7%	(32,663)
4 Supplies - Materials	5,095,084	1,177,946	23.1%	3,845,974	1,300,810	33.8%	4,624,904	2,102,119	45.5%	801,310
5 Capital Outlay	71,884	25,789	35.9%	226,344	94,091	41.6%	140,014	23,598	16.9%	(70,493)
6 Other Expense	427,367	198,180	46.4%	367,097	237,336	64.7%	401,249	293,043	73.0%	55,707
	<u>\$ 57,108,026</u>	<u>\$ 41,500,891</u>	<u>72.7%</u>	<u>\$ 59,970,758</u>	<u>\$ 48,946,425</u>	<u>81.6%</u>	<u>\$ 64,060,803</u>	<u>\$ 50,054,640</u>	<u>78.1%</u>	<u>\$ 1,108,214</u>
<b>B) Special Education Instruction 1700-1799</b>										
1 Salaries	\$ 9,486,919	\$ 8,893,482	90.9%	\$ 9,676,520	\$ 9,311,951	96.2%	\$ 10,675,828	\$ 8,906,410	83.4%	\$ (405,540)
2 Fringe Benefits	3,211,820	2,517,064	67.9%	3,575,216	2,577,803	72.1%	4,279,765	2,452,237	57.3%	(125,566)
3 Purchased Services	369,912	264,507	14.0%	451,809	197,528	43.7%	328,569	188,102	57.2%	(9,426)
4 Supplies - Materials	71,150	29,070	25.4%	71,150	22,835	32.1%	88,450	7,742	8.8%	(15,093)
5 Capital Outlay	7,900	6,958	64.5%	6,200	3,344	53.9%	34,400	3,168	9.2%	(176)
6 Other Expense	39,940	4,621	1.6%	55,787	18,707	33.5%	42,787	7,783	18.2%	(10,924)
	<u>\$ 13,187,641</u>	<u>\$ 11,715,701</u>	<u>82.2%</u>	<u>\$ 13,836,682</u>	<u>\$ 12,132,167</u>	<u>87.7%</u>	<u>\$ 15,449,799</u>	<u>\$ 11,565,441</u>	<u>74.9%</u>	<u>\$ (566,726)</u>
<b>C) Extra Curricular Instruction 1800-2099</b>										
1 Salaries	\$ 24,151	\$ 9,498	39.3%	\$ 9,498	\$ 14,504	152.7%	\$ 22,257	\$ 12,142	54.6%	\$ (2,362)
2 Fringe Benefits	5,411	2,098	38.8%	2,167	3,209	148.1%	5,086	2,682	52.7%	(527)
3 Purchased Services	7,170	-	0.0%	-	-	0.0%	-	-	0.0%	-
4 Supplies - Materials	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
5 Capital Outlay	-	-	0.0%	-	-	0.0%	-	29,809	0.0%	29,809
6 Other Expense	1,000	-	0.0%	-	18	0.0%	-	-	0.0%	(18)
	<u>\$ 37,732</u>	<u>\$ 11,596</u>	<u>30.7%</u>	<u>\$ 11,665</u>	<u>\$ 17,731</u>	<u>152.0%</u>	<u>\$ 27,343</u>	<u>\$ 44,633</u>	<u>163.2%</u>	<u>\$ 26,902</u>
<b>D) Support Services-Students 2100-2199</b>										
1 Salaries	\$ 6,313,007	\$ 6,311,714	100.0%	\$ 6,893,864	\$ 6,573,559	95.4%	\$ 7,782,095	\$ 6,878,857	88.4%	\$ 305,298
Salaries CRF OFFSET	-	(74,943)		-	-		-	-		-
2 Fringe Benefits	1,883,504	1,694,381	90.0%	2,357,413	1,743,760	74.0%	2,792,158	1,821,398	65.2%	77,638
Fringe Benefits CRF OFFSET	-	(22,949)		-	-		-	-		-
3 Purchased Services	294,269	154,198	52.4%	265,709	169,689	63.9%	371,462	312,602	84.2%	142,913
4 Supplies - Materials	90,809	54,815	60.4%	235,742	92,474	39.2%	231,799	78,862	34.0%	(13,612)
5 Capital Outlay	28,240	20,014	70.9%	35,276	15,079	42.7%	66,105	24,160	36.5%	9,080
6 Other Expense	5,631	2,855	50.7%	5,825	2,825	48.5%	8,325	4,569	54.9%	1,744
	<u>\$ 8,615,460</u>	<u>\$ 8,140,085</u>	<u>94.5%</u>	<u>\$ 9,793,829</u>	<u>\$ 8,597,387</u>	<u>87.8%</u>	<u>\$ 11,251,944</u>	<u>\$ 9,120,448</u>	<u>81.1%</u>	<u>\$ 523,061</u>

**SCHOOL DISTRICT 60**

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	Approved Budget	2nd Quarter Total	% Received or Expended	Approved Budget	2nd Quarter Total	% Received or Expended	Approved Budget	2nd Quarter Total	% Received or Expended	
<b>E) Support Services-Instructional Staff 2200-2299</b>										
1 Salaries	\$ 3,433,562	\$ 2,668,271	75%	\$ 3,233,385	\$ 2,679,366	82.9%	\$ 3,351,244	\$ 2,893,991	86.4%	\$ 214,625
2 Fringe Benefits	877,934	695,125	71%	917,299	689,505	75.2%	1,136,440	753,483	66.3%	63,978
3 Purchased Services	546,117	25,003	3%	542,215	276,040	50.9%	631,577	315,908	50.0%	39,868
4 Supplies - Materials	289,178	99,760	30%	245,332	76,614	31.2%	385,800	93,188	24.2%	16,574
5 Capital Outlay	15,370	4,465	24%	18,607	10,347	55.6%	46,957	1,350	2.9%	(8,997)
6 Other Expense	79,795	20,599	3%	47,495	9,770	20.6%	45,729	10,834	23.7%	1,065
	<b>\$ 5,241,956</b>	<b>\$ 3,513,223</b>	<b>63%</b>	<b>\$ 5,004,333</b>	<b>\$ 3,741,642</b>	<b>74.8%</b>	<b>\$ 5,597,747</b>	<b>\$ 4,068,754</b>	<b>72.7%</b>	<b>\$ 327,112</b>
<b>F) General Administration 2300-2399</b>										
1 Salaries	\$ 650,263	\$ 645,586	99%	\$ 802,595	\$ 727,870	90.7%	\$ 860,754	\$ 748,178	86.9%	\$ 20,308
2 Fringe Benefits	188,414	168,392	65%	272,366	193,896	71.2%	299,195	202,096	67.5%	8,201
3 Purchased Services	839,795	592,903	70%	840,717	596,477	70.9%	861,496	603,665	70.1%	7,188
4 Supplies - Materials	61,951	11,469	10%	39,653	13,693	34.5%	41,352	15,122	36.6%	1,428
5 Capital Outlay	7,831	3,240	67%	8,699	4,445	51.1%	9,699	3,099	32.0%	(1,346)
6 Other Expense	120,299	37,109	24%	116,381	35,054	30.1%	121,631	34,574	28.4%	(480)
	<b>\$ 1,868,553</b>	<b>\$ 1,458,699</b>	<b>74%</b>	<b>\$ 2,080,411</b>	<b>\$ 1,571,435</b>	<b>75.5%</b>	<b>\$ 2,194,127</b>	<b>\$ 1,606,734</b>	<b>73.2%</b>	<b>\$ 35,299</b>
<b>G) School Administration 2400-2499</b>										
1 Salaries	\$ 6,789,149	\$ 6,627,170	94.4%	\$ 7,010,195	\$ 6,456,221	92.1%	\$ 7,852,221	\$ 7,201,324	91.7%	\$ 745,103
2 Fringe Benefits	2,005,280	1,718,723	76.2%	2,295,461	1,645,239	71.7%	2,424,189	1,832,472	75.6%	187,234
3 Purchased Services	75,090	4,080	0.3%	72,809	8,418	11.6%	98,351	8,050	8.2%	(368)
4 Supplies - Materials	128,760	53,206	15.5%	161,543	70,960	43.9%	235,682	90,328	38.3%	19,368
5 Capital Outlay	16,167	1,832	3.3%	31,681	4,032	12.7%	17,015	1,513	8.9%	(2,519)
6 Other Expense	22,429	8,422	26.0%	23,402	9,565	40.9%	20,346	7,721	37.9%	(1,844)
	<b>\$ 9,036,875</b>	<b>\$ 8,413,434</b>	<b>87.3%</b>	<b>\$ 9,595,091</b>	<b>\$ 8,194,435</b>	<b>85.4%</b>	<b>\$ 10,647,804</b>	<b>\$ 9,141,408</b>	<b>85.9%</b>	<b>\$ 946,973</b>
<b>H) Business Services 2500-2599</b>										
1 Salaries	\$ 1,588,756	\$ 1,443,561	90.9%	\$ 1,731,024	\$ 1,543,048	89.1%	\$ 1,914,508	\$ 1,710,779	89.4%	\$ 167,731
2 Fringe Benefits	479,192	386,046	80.6%	602,944	411,615	68.3%	664,470	467,983	70.4%	56,368
3 Purchased Services	475,601	317,649	66.8%	486,508	293,152	60.3%	476,758	284,022	59.6%	(9,130)
4 Supplies - Materials	242,895	102,868	42.4%	261,174	125,899	48.2%	249,174	156,883	63.0%	30,984
5 Capital Outlay	20,700	3,520	17.0%	21,150	-	0.0%	43,150	-	0.0%	-
6 Other Expense	(580,555)	(171,222)	29.5%	(578,255)	(250,257)	43.3%	(578,255)	(299,862)	51.9%	(49,605)
	<b>\$ 2,226,589</b>	<b>\$ 2,082,422</b>	<b>93.5%</b>	<b>\$ 2,524,545</b>	<b>\$ 2,123,457</b>	<b>84.1%</b>	<b>\$ 2,769,805</b>	<b>\$ 2,319,805</b>	<b>83.8%</b>	<b>\$ 196,348</b>
<b>I) Facilities, Maintenance and Operation of Plant 2600-2699</b>										
1 Salaries	\$ 6,932,376	\$ 6,721,688	96.9%	\$ 7,606,824	\$ 6,844,946	90.0%	\$ 7,689,187	\$ 7,053,236	91.7%	\$ 208,290
2 Fringe Benefits	2,426,472	1,903,308	67.9%	2,945,605	1,897,102	64.4%	3,019,824	1,962,178	65.0%	65,076
3 Purchased Services	1,812,017	1,357,049	43.9%	2,176,897	1,364,972	62.7%	2,079,069	1,059,347	51.0%	(305,625)
4 Supplies - Materials	4,462,802	1,730,619	23.3%	4,744,369	1,780,768	37.5%	5,735,623	2,342,100	40.8%	561,332
5 Capital Outlay	81,500	51,675	55.9%	80,948	10,413	12.9%	85,948	28,300	32.9%	17,887
6 Other Expense	(25,282)	(23,771)	40.9%	(26,250)	(7,342)	28.0%	(31,250)	(3,669)	11.7%	3,673
	<b>\$ 15,689,885</b>	<b>\$ 11,740,567</b>	<b>65%</b>	<b>\$ 17,528,393</b>	<b>\$ 11,890,860</b>	<b>67.8%</b>	<b>\$ 18,578,401</b>	<b>\$ 12,441,492</b>	<b>67.0%</b>	<b>\$ 550,632</b>
<b>J) Pupil Transportation 2700-2799</b>										
1 Salaries	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
3 Purchased Services	3,545,000	3,162,166	89.6%	3,774,600	3,645,264	96.6%	3,865,450	3,661,503	94.7%	16,239
4 Supplies - Materials	383,000	190,064	49.6%	303,090	303,090	100.0%	370,590	370,590	100.0%	67,500
5 Capital Outlay	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
6 Cost Recovery-Field Trips	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
	<b>\$ 3,928,000</b>	<b>\$ 3,352,230</b>	<b>85.7%</b>	<b>\$ 4,077,690</b>	<b>\$ 3,948,354</b>	<b>96.8%</b>	<b>\$ 4,236,040</b>	<b>\$ 4,032,093</b>	<b>95.2%</b>	<b>\$ 83,739</b>
<b>K) Human Resources 2800-2839</b>										
1 Salaries	\$ 722,504	\$ 1,268,812	95.6%	\$ 958,981	\$ 837,997	87.4%	\$ 902,897	\$ 750,769	83.2%	\$ (87,228)
Salaries CRF OFFSET	-	(97,604)	-	-	-	0.0%	-	-	0.0%	-
2 Fringe Benefits	214,702	362,871	85.9%	292,285	212,879	72.8%	304,279	193,496	63.6%	(19,383)
Fringe Benefits CRF OFFSET	-	(223,510)	-	-	-	0.0%	-	-	0.0%	-
3 Purchased Services	212,975	130,317	59.4%	185,338	107,724	58.1%	172,611	112,749	65.3%	5,025
4 Supplies - Materials	15,978	6,108	13.9%	25,960	12,619	48.6%	39,460	13,984	35.4%	1,365
5 Capital Outlay	13,524	2,859	2.0%	12,300	13,041	106.0%	23,300	396	1.7%	(12,645)
6 Other Expense	20,900	8,083	29.0%	12,708	7,011	55.2%	12,708	7,418	58.4%	407
	<b>\$ 1,200,583</b>	<b>\$ 1,457,935</b>	<b>121.4%</b>	<b>\$ 1,487,572</b>	<b>\$ 1,191,271</b>	<b>80.1%</b>	<b>\$ 1,455,255</b>	<b>\$ 1,078,811</b>	<b>74.1%</b>	<b>\$ (112,460)</b>
<b>L) Information Systems Services 2840-2849, 2890</b>										
1 Salaries	\$ 1,063,818	\$ 681,709	53.3%	\$ 1,065,456	\$ 805,211	75.6%	\$ 1,188,347	\$ 792,711	67%	\$ (12,500)
2 Fringe Benefits	280,412	188,429	51.0%	376,819	217,718	57.8%	406,575	220,357	54%	2,639
3 Purchased Services	804,250	487,779	42.1%	635,892	464,794	73.1%	613,992	504,754	82%	39,960
4 Supplies - Materials	1,249,668	1,134,403	88.2%	1,337,451	1,084,540	81.1%	1,388,115	1,057,122	76%	(27,419)
5 Capital Outlay	343,000	52,623	5.8%	334,693	63,487	19.0%	339,693	29,555	9%	(33,932)
6 Other Expense	8,250	3,545	15.6%	6,300	4,376	69.5%	6,300	2,622	42%	(1,753)
	<b>\$ 3,749,398</b>	<b>\$ 2,548,487</b>	<b>57.9%</b>	<b>\$ 3,756,611</b>	<b>\$ 2,640,126</b>	<b>70.3%</b>	<b>\$ 3,943,022</b>	<b>\$ 2,607,121</b>	<b>66%</b>	<b>\$ (33,005)</b>

**SCHOOL DISTRICT 60**

**COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEARS FOR THE SECOND QUARTER FY 2022-2023**

**INCLUDING DATA FOR FY 2020-2021**

	FOR THE 2ND QRT ENDING 12-31-2020 Audited			FOR THE 2ND QRT ENDING 12-31-2021 Audit Pending			FOR THE 2ND QRT ENDING 12-31-2022 Unaudited			Incr (Deer) from Prior Year
	Approved Budget	2nd Quarter Total	% Received or Expended	Approved Budget	2nd Quarter Total	% Received or Expended	Approved Budget	2nd Quarter Total	% Received or Expended	
<b>M) Risk Management Services 2850</b>										
1 Salaries	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
3 Purchased Services	1,000,000	500,000	50.0%	1,000,000	500,000	50.0%	900,000	450,000	50.0%	(50,000)
4 Supplies - Materials	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
5 Capital Outlay	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
6 Other Expense	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
	<u>\$ 1,000,000</u>	<u>\$ 500,000</u>	<u>50.0%</u>	<u>\$ 1,000,000</u>	<u>\$ 500,000</u>	<u>50.0%</u>	<u>\$ 900,000</u>	<u>\$ 450,000</u>	<u>50.0%</u>	<u>\$ (50,000)</u>
<b>N) Other Support Services 2990-2999</b>										
1 Salaries	\$ 186,828	\$ 76,197	27.6%	\$ 398,520	\$ 544,344	136.6%	\$ 445,552	\$ 398,383	89.4%	\$ (145,961)
2 Fringe Benefits	1,523,760	469,898	16.2%	1,033,121	620,379	60.0%	965,229	539,128	55.9%	(81,251)
3 Purchased Services	95,014	27,957	27.5%	73,361	39,716	54.1%	75,411	21,710	28.8%	(18,006)
4 Supplies & Materials	-	-	0.0%	8,402	-	0.0%	15,674	-	0.0%	-
5 Capital Outlay	10,000	-	0.0%	-	-	0.0%	-	-	0.0%	-
6 Other Expense	4,000	1,749	43.7%	4,530	4,580	101.1%	5,856	5,680	97.0%	1,099
	<u>\$ 1,819,602</u>	<u>\$ 575,801</u>	<u>17.8%</u>	<u>\$ 1,517,934</u>	<u>\$ 1,209,019</u>	<u>79.6%</u>	<u>\$ 1,507,722</u>	<u>\$ 964,900</u>	<u>64.0%</u>	<u>\$ (244,119)</u>
<b>O) Other Support, Volunteer, Community Svcs 2900-2910, 3300</b>										
1 Salaries	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
3 Purchased Services	6,000	-	0.0%	6,000	-	0.0%	6,000	-	0.0%	-
4 Supplies - Materials	10,815	10,300	95.2%	11,139	11,100	99.6%	11,139	11,100	99.6%	-
5 Capital Outlay	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
6 Other Expense	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
	<u>\$ 16,815</u>	<u>\$ 10,300</u>	<u>61.3%</u>	<u>\$ 17,139</u>	<u>\$ 11,100</u>	<u>64.8%</u>	<u>\$ 17,139</u>	<u>\$ 11,100</u>	<u>64.8%</u>	<u>\$ -</u>
<b>P) Facilities Acquisitions and Construction Svcs 4000-4999</b>										
1 Salaries	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
3 Purchased Services	359,000	169,781	19.0%	319,611	139,899	43.8%	618,150	212,834	34.4%	72,935
4 Supplies - Materials	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
5 Capital Outlay	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
6 Other Expense	-	-	0.0%	-	-	0.0%	-	-	0.0%	-
	<u>\$ 359,000</u>	<u>\$ 169,781</u>	<u>19.0%</u>	<u>\$ 319,611</u>	<u>\$ 139,899</u>	<u>43.8%</u>	<u>\$ 618,150</u>	<u>\$ 212,834</u>	<u>34.4%</u>	<u>\$ 72,935</u>
<b>Q) Debt Services 5000-5999</b>										
1 Principal	\$ 426,219	\$ 216,854	25.7%	\$ 457,790	\$ 224,442	49.0%	\$ 494,594	\$ 242,596	49.0%	\$ 18,153
2 Interest	158,389	74,530	23.9%	146,541	69,171	47.2%	134,885	52,409	38.9%	(16,762)
	<u>\$ 584,608</u>	<u>\$ 291,384</u>	<u>25.3%</u>	<u>\$ 604,331</u>	<u>\$ 293,614</u>	<u>48.6%</u>	<u>\$ 629,479</u>	<u>\$ 295,004</u>	<u>46.9%</u>	<u>\$ 1,391</u>
<b>Total Expenditures</b>	<u>\$ 125,670,723</u>	<u>\$ 97,482,538</u>	<u>77.6%</u>	<u>\$ 133,126,594</u>	<u>\$ 107,148,922</u>	<u>80.5%</u>	<u>\$ 143,884,580</u>	<u>\$ 110,015,218</u>	<u>76.5%</u>	<u>\$ 2,866,296</u>
<b>R) Reserves &amp; Contingencies</b>										
1 Contingency Committed	\$ 6,784,499	-	-	\$ 7,261,866	-	-	\$ 7,575,530	-	-	
2 General Contingency-Unassigned	(2,038,465)	-	-	1,116,758	-	-	(7,953,969)	-	-	
3 New Facility Supplies - Assigned	1,000,000	-	-	1,500,000	-	-	2,500,000	-	-	
4 School Carryover - Assigned	-	-	-	250,000	-	-	250,000	-	-	
5 NonSpendable	-	-	-	-	-	-	-	-	-	
6 PrePaid	-	-	-	1,881,372	-	-	2,083,802	-	-	
7 TABOR Amendment 1-Restricted	4,340,000	-	-	4,450,000	-	-	4,450,000	-	-	
8 Multi-year Agreements-Restricted	-	-	-	-	-	-	1,000,000	-	-	
<b>Total Appropriated Reserves</b>	<u>\$ 10,086,034</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 16,459,996</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 9,905,363</u>	<u>\$ -</u>	<u>-</u>	
<b>Total Appropriation</b>	<u>\$ 135,756,757</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 149,586,590</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 153,789,943</u>	<u>\$ -</u>	<u>-</u>	

**SCHOOL DISTRICT 60**  
**FY2022-2023 2ND QUARTER OTHER FUNDS FINANCIAL REPORT**  
**COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR**

	FOR THE 2ND QRT ENDING 12-31-2020 Unaudited			FOR THE 2ND QRT ENDING 12-31-2021 Unaudited			FOR THE 2ND QRT ENDING 12-31-2022 Unaudited			
	Adopted Budget	2nd Quarter YTD Actual	% Received Expended	Adopted Budget	2nd Quarter YTD Actual	% Received Expended	Adopted Budget	2nd Quarter YTD Actual	% Received Expended	Incr (Decr) from Prior Year
<b><u>Athletic Fund 17</u></b>										
Beginning fund balance	\$ 452,545	\$ 452,545		\$ 677,126	\$ 677,126		\$ 582,983	\$ 582,983		
Revenue	\$ 1,778,842	\$ 748,315	42.1%	\$ 2,380,357	\$ 1,412,284	59.3%	\$ 2,465,000	\$ 1,358,550	55.1%	\$ (53,734)
Expenditures	\$ 2,202,634	\$ 510,540	23.2%	\$ 2,541,672	\$ 1,138,715	44.8%	\$ 2,926,282	\$ 1,252,142	42.8%	\$ 113,427
Revenue over (under) expenditures	\$ (423,792)	\$ 169,505		\$ (161,315)	\$ 273,569		\$ (461,282)	\$ 106,408		\$ (167,161)
Ending fund balance	\$ 28,753	\$ 622,050		\$ 515,811	\$ 950,695		\$ 121,701	\$ 689,391		
<b><u>Insurance Fund 18</u></b>										
Beginning fund balance	\$ 616,370	\$ 616,370		\$ 836,890	\$ 604,558		\$ 1,265,645	\$ 847,315		
Revenue	\$ 1,278,900	\$ 601,226	47.0%	\$ 1,978,900	\$ 939,450	47.5%	\$ 1,978,900	\$ 939,450	47.5%	\$ -
Expenditures	\$ 1,391,620	\$ 1,114,269 *	80.1%	\$ 1,783,750	\$ 1,193,033	66.9%	\$ 2,009,000	\$ 1,309,366	65.2%	\$ 116,333
Revenue over (under) expenditures	\$ (112,720)	\$ (811,954)		\$ 195,150	\$ (253,583)		\$ (30,100)	\$ (369,916)		\$ (116,333)
Ending fund balance	\$ 503,650	\$ (195,584)		\$ 1,032,040	\$ 350,975		\$ 1,235,545	\$ 477,399		
*FY 20-21 UTILIZED ESSER I GRANT FUNDS FOR UNEMPLOYMENT										
<b><u>Preschool Fund 19</u></b>										
Beginning fund balance	\$ 2,083,556	\$ 2,083,556		\$ 1,952,059	\$ 1,952,059		\$ 1,874,502	\$ 1,874,502		
Revenue	\$ 5,071,080	\$ 2,535,540	50.0%	\$ 5,026,948	\$ 2,513,472	50.0%	\$ 5,840,804	\$ 2,920,404	50.0%	\$ 406,932
Expenditures	\$ 5,062,898	\$ 1,760,170	34.8%	\$ 5,489,930	\$ 1,809,235	33.0%	\$ 5,810,462	\$ 1,771,291	30.5%	\$ (37,944)
Revenue over (under) expenditures	\$ 8,182	\$ 739,602		\$ (462,982)	\$ 704,237		\$ 30,342	\$ 1,149,113		\$ 444,876
Ending fund balance	\$ 2,091,738	\$ 2,823,158		\$ 1,489,077	\$ 2,656,296		\$ 1,904,844	\$ 3,023,615		
<b><u>Nutrition Services Fund 21</u></b>										
Beginning fund balance	\$ 5,461,052	\$ 5,461,052		\$ 7,669,536	\$ 7,669,536		\$ 6,424,750	\$ 6,424,750		
Revenue	\$ 8,497,475	\$ 2,680,536	31.5%	\$ 8,987,366	\$ 4,613,083	51.3%	\$ 9,169,426	\$ 4,695,791	51.2%	\$ 82,708
Expenditures	\$ 10,439,660	\$ 2,462,465	23.6%	\$ 11,366,245	\$ 2,244,347	19.7%	\$ 12,647,141	\$ 3,154,114	24.9%	\$ 909,767
Revenue over (under) expenditures	\$ (1,942,185)	\$ 218,071		\$ (2,378,879)	\$ 2,368,736		\$ (3,477,715)	\$ 1,541,677		\$ (827,059)
Ending fund balance	\$ 3,518,867	\$ 5,679,123		\$ 5,290,657	\$ 10,038,272		\$ 2,947,035	\$ 7,966,427		
<b><u>Grant Fund 22</u></b>										
Beginning fund balance	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Revenue	\$ 45,765,131	\$ 24,438,764	53.4%	\$ 103,492,437	\$ 17,582,252	17.0%	\$ 92,181,270	\$ 17,204,755	18.7%	\$ (377,497)
Expenditures	\$ 45,765,131	\$ 16,760,233	36.6%	\$ 103,492,437	\$ 9,820,486	9.5%	\$ 92,181,270	\$ 10,354,063	11.2%	\$ 533,577
Revenue over (under) expenditures	\$ -	\$ 7,678,531		\$ -	\$ 7,761,766		\$ -	\$ 6,850,692		\$ (911,074)
Ending fund balance	\$ -	\$ 7,678,531		\$ -	\$ 7,761,766		\$ -	\$ 6,850,692		
<b><u>Student Activities Fund 23</u></b>										
Beginning fund balance	\$ 2,019,873	\$ 2,019,873		\$ 1,957,112	\$ 1,957,112		\$ 2,093,050	\$ 2,093,050		
Revenue	\$ 1,515,000	\$ 271,560	17.9%	\$ 755,000	\$ 710,863	94.2%	\$ 2,504,000	\$ 1,008,701	40.3%	\$ 297,838
Expenditures	\$ 3,175,000	\$ 308,186	9.7%	\$ 2,301,614	\$ 1,196,474	52.0%	\$ 4,173,193	\$ 692,733	16.6%	\$ (503,741)
Revenue over (under) expenditures	\$ (1,660,000)	\$ (36,626)		\$ (1,546,614)	\$ (485,611)		\$ (1,669,193)	\$ 315,968		\$ 801,579
Ending fund balance	\$ 359,873	\$ 1,983,247		\$ 410,498	\$ 1,471,501		\$ 423,857	\$ 2,409,018		

**SCHOOL DISTRICT 60**  
**FY2022-2023 2ND QUARTER OTHER FUNDS FINANCIAL REPORT**  
**COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR**

	FOR THE 2ND QRT ENDING 12-31-2020 Unaudited			FOR THE 2ND QRT ENDING 12-31-2021 Unaudited			FOR THE 2ND QRT ENDING 12-31-2022 Unaudited			
	Adopted Budget	2nd Quarter YTD Actual	% Received Expended	Adopted Budget	2nd Quarter YTD Actual	% Received Expended	Adopted Budget	2nd Quarter YTD Actual	% Received Expended	Incr (Decr) from Prior Year
<b><u>Education Foundation Fund 27</u></b>										
Beginning fund balance	\$ 189,822	\$ 189,822		\$ 226,008	\$ 226,008		\$ 221,284	\$ 221,284		
Revenue	\$ 151,000	\$ 43,602	28.9%	\$ 131,000	\$ 12,697	9.7%	\$ 158,300	\$ 48,968	30.9%	\$ 36,271
Expenditures	\$ 179,000	\$ 18,700	10.4%	\$ 133,974	\$ 20,944	15.6%	\$ 349,181	\$ 39,371	11.3%	\$ 18,427
Revenue over (under) expenditures	\$ (28,000)	\$ 24,902		\$ (2,974)	\$ (8,247)		\$ (190,881)	\$ 9,597		\$ 17,844
Ending fund balance	\$ 161,822	\$ 214,724		\$ 223,034	\$ 217,761		\$ 30,403	\$ 230,881		
<b><u>Bond Redemption Fund 31</u></b>										
Beginning fund balance	\$ 15,442,917	\$ 15,442,917		\$ 17,026,057	\$ 17,026,057		\$ 19,017,271	\$ 19,017,271		
Revenue	\$ 17,838,702	\$ 480,324	2.7%	\$ 19,781,407	\$ 349,711	1.8%	\$ 19,170,000	\$ 932,121	4.9%	\$ 582,410
Expenditures	\$ 19,228,000	\$ 14,152,700	73.6%	\$ 18,000,615	\$ 12,989,298	72.2%	\$ 17,985,529	\$ 13,169,246	73.2%	\$ 179,948
Revenue over (under) expenditures	\$ (1,389,298)	\$ (13,672,376)		\$ 1,780,792	\$ (12,639,587)		\$ 1,184,471	\$ (12,237,125)		\$ 402,462
Ending fund balance	\$ 14,053,619	\$ 1,770,541		\$ 18,806,849	\$ 4,386,470		\$ 20,201,742	\$ 6,780,146		
<b><u>Bond Projects Fund 41</u></b>										
Beginning fund balance	\$ 252,946,755	\$ 252,946,755		\$ 240,141,137	\$ 240,141,137		\$ 220,850,398	\$ 220,850,398		
Revenue	\$ 41,100,000	\$ 650,583	1.6%	\$ 1,081,780	\$ 266,747	24.7%	\$ 2,638,964	\$ 1,213,176	46.0%	\$ 946,429
Expenditures	\$ 74,355,404	\$ 5,806,002	7.8%	\$ 185,977,464	\$ 19,557,486	10.5%	\$ 185,977,464	\$ 37,451,154	20.1%	\$ 17,893,668
Revenue over (under) expenditures	\$ (33,255,404)	\$ (5,155,419)		\$ (184,895,684)	\$ (19,290,739)		\$ (183,338,500)	\$ (36,237,978)		\$ (16,947,239)
Ending fund balance	\$ 219,691,351	\$ 247,791,336		\$ 55,245,453	\$ 220,850,398		\$ 37,511,898	\$ 184,612,420		
<b><u>Capital Projects Fund 43</u></b>										
Beginning fund balance	\$ 8,984,739	\$ 8,984,739		\$ 17,186,363	\$ 17,186,363		\$ 19,618,902	\$ 19,618,902		
Revenue	\$ 8,084,171	\$ 4,665,363	57.7%	\$ 10,347,216	\$ 5,149,887	49.8%	\$ 12,666,265	\$ 9,667,462	76.3%	\$ 4,517,575
Expenditures	\$ 7,696,713	\$ 788,891	10.2%	\$ 12,682,697	\$ 2,717,348	21.4%	\$ 12,601,746	\$ 5,561,239	44.1%	\$ 2,843,891
Revenue over (under) expenditures	\$ 387,458	\$ 3,876,472		\$ (2,335,481)	\$ 2,432,539		\$ 64,519	\$ 4,106,223		\$ 1,673,684
Ending fund balance	\$ 9,372,197	\$ 12,861,211		\$ 14,850,882	\$ 19,618,902		\$ 19,683,421	\$ 23,725,125		
<b><u>Risk Related Activity Fund 64</u></b>										
Beginning fund balance	\$ 2,709,797	\$ 2,709,797		\$ 2,775,172	\$ 2,775,172		\$ 2,799,513	\$ 2,799,513		
Revenue	\$ 1,728,050	\$ 838,696	48.5%	\$ 1,728,050	\$ 787,830	45.6%	\$ 1,628,050	\$ 730,850	44.9%	\$ (56,980)
Expenditures	\$ 1,774,000	\$ 862,776	48.6%	\$ 1,974,000	\$ 763,489	38.7%	\$ 1,774,000	\$ 861,779	48.6%	\$ 98,290
Revenue over (under) expenditures	\$ (45,950)	\$ (24,080)		\$ (245,950)	\$ 24,341		\$ (145,950)	\$ (130,929)		\$ (155,270)
Ending fund balance	\$ 2,663,847	\$ 2,685,717		\$ 2,529,222	\$ 2,799,513		\$ 2,653,563	\$ 2,668,584		