

SCHOOL DISTRICT 60

COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR FOR THE FIRST QUARTER FY 2022-2023

INCLUDING DATA FOR FY 2020-2021

	FOR THE 1ST QRT ENDING 9-30-2020 Unaudited					FOR THE 1ST QRT ENDING 9-30-2021 Unaudited					FOR THE 1ST QRT ENDING 9-30-2022 Unaudited					Incr (Decr) from Prior Year
	Approved Budget	Encumbrance 2020-21	1st Quarter Actual	1st Quarter Total	% Received or Expended	Approved Budget	Encumbrance 2021-22	1st Quarter Actual	1st Quarter Total	% Received or Expended	Approved Budget	Encumbrance 2022-23	1st Quarter Actual	1st Quarter Total	% Received or Expended	
Current Property Tax	\$ 26,253,549	\$ -	\$ 285,248	\$ 285,248	1.1%	\$ 29,423,746	\$ -	\$ 261,422	\$ 261,422	0.9%	\$ 33,851,404	\$ -	\$ 750,022	750,022	2.2%	\$ 488,599
Specific Ownership Taxes	2,307,513	-	692,324	692,324	30.0%	2,172,199	-	791,475	791,475	36.4%	1,721,652	-	480,187	480,187	27.9%	(311,288)
Delinquent Penalties	35,000	-	1,789	1,789	5.1%	5,000	-	2,580	2,580	51.6%	5,000	-	3,199	3,199	64.0%	618
Tuition and Revenue other districts	50,000	-	-	-	0.0%	150,000	-	-	-	0.0%	180,000	-	-	-	0.0%	-
Earnings on Investments	200,000	-	31,375	31,375	15.7%	175,000	-	7,349	7,349	4.2%	100,000	-	223,815	223,815	223.8%	216,466
Printshop Revenue	140,000	-	28,690	28,690	20.5%	100,000	-	35,563	35,563	35.6%	105,000	-	62,355	62,355	59.4%	26,792
Indirect Revenue	1,100,000	-	20,637	20,637	1.9%	1,000,000	-	235,491	235,491	23.5%	2,000,000	-	44,658	44,658	2.2%	(190,833)
Charters Admin Fee/Purch Svcs	450,000	-	112,033	112,033	24.9%	492,000	-	111,688	111,688	22.7%	606,000	-	97,891	97,891	16.2%	(13,797)
Charter School Capital Const	360,000	-	102,238	102,238	28.4%	439,162	-	69,997	69,997	15.9%	418,000	-	128,019	128,019	30.6%	58,021
E-Rate Revenues	50,000	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Energy Efficiency Project Rebates	56,000	-	-	-	0.0%	18,000	-	-	-	0.0%	10,000	-	8,662	8,662	86.6%	8,662
Other Local Revenue	100,000	-	-	-	0.0%	103,000	-	75,513	75,513	73.3%	100,000	-	39,754	39,754	39.8%	(35,759)
Intermediate Sources Revenue	11,000	-	(370)	(370)	-3.4%	20,000	-	-	-	0.0%	10,000	-	1,265	1,265	12.6%	1,265
Public School Finance Act	103,304,230	-	25,814,466	25,814,466	25.0%	111,318,589	-	28,366,226	28,366,226	25.5%	113,774,115	-	28,447,353	28,447,353	25.0%	81,127
CDE Audit Adjustment	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Supplemental At Risk Aid	304,000	-	-	-	0.0%	347,830	-	-	-	0.0%	347,830	-	-	-	0.0%	-
Colorado Vocational Act	332,516	-	-	-	0.0%	332,516	-	-	-	0.0%	200,000	-	-	-	0.0%	-
Except. Child. Educ. Act (ECEA)	4,544,728	-	4,345,529	4,345,529	95.6%	4,544,728	-	-	-	0.0%	6,184,171	-	6,184,171	6,184,171	100.0%	6,184,171
Transportation	606,385	-	-	-	0.0%	606,385	-	-	-	0.0%	500,000	-	-	-	0.0%	-
Transportation Revenue Audit Adjustment	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
State Share Mitigation Funding	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Gifted & Talented	155,094	-	186,342	186,342	120.1%	186,341	-	34,796	34,796	18.7%	174,000	-	148,622	148,622	85.4%	113,826
English Language Prof Act (ELPA)	350,986	-	336,627	336,627	95.9%	336,627	-	161,352	161,352	47.9%	162,000	-	161,664	161,664	99.8%	312
On Behalf State PERA	-	-	-	-	0.0%	2,200,000	-	-	-	0.0%	2,200,000	-	-	-	0.0%	-
Other State Revenue	3,000	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Impact Aid/Other Fed Sources	12,000	-	-	-	0.0%	12,000	-	825	825	6.9%	12,000	-	-	-	0.0%	(825)
ROTC Reimbursement	260,000	-	36,469	36,469	14.0%	290,000	-	38,854	38,854	13.4%	280,000	-	36,448	36,448	13.0%	(2,406)
Transfer to Athletic Fund	(1,331,160)	-	(332,790)	(332,790)	25.0%	(2,026,557)	-	(506,640)	(506,640)	25.0%	(1,800,000)	-	(450,000)	(450,000)	25.0%	56,640
Transfer to Insurance Fund	(1,150,000)	-	(287,499)	(287,499)	25.0%	(1,850,000)	-	(462,501)	(462,501)	25.0%	(1,850,000)	-	(462,501)	(462,501)	25.0%	-
Transfer to Capital Projects	(6,100,000)	-	(1,524,999)	(1,524,999)	25.0%	(7,800,000)	-	(1,950,000)	(1,950,000)	25.0%	(9,800,000)	-	(2,450,001)	(2,450,001)	25.0%	(500,001)
Preschool Allocations	(5,071,080)	-	(1,267,770)	(1,267,770)	25.0%	(5,026,948)	-	(1,256,736)	(1,256,736)	25.0%	(5,840,804)	-	(1,460,202)	(1,460,202)	25.0%	(203,466)
Charter Sch Allocations	(14,258,781)	-	(3,564,696)	(3,564,696)	25.0%	(16,538,522)	-	(4,134,631)	(4,134,631)	25.0%	(17,391,538)	-	(4,339,183)	(4,339,183)	24.9%	(204,553)
Total Revenues	\$ 113,074,980	\$ -	\$ 25,015,643	\$ 25,015,643	22.1%	\$ 121,031,096	\$ -	\$ 21,882,624	\$ 21,882,624	18.1%	\$ 126,258,830	\$ -	\$ 27,656,197	\$ 27,656,197	21.9%	\$ 5,773,572

TOTAL EXPENDITURES																
Salaries	\$ 75,938,525	\$ 62,020,856	\$ 6,577,138	\$ 70,532,259	92.9%	\$ 79,173,878	\$ 62,327,948	\$ 9,000,411	\$ 71,328,359	90.1%	\$ 84,321,049	\$ 62,966,536	\$ 8,925,670	\$ 71,892,206	85.3%	\$ 563,847
Fringe Benefits	25,085,456	13,520,269	3,295,093	17,427,824	69.5%	28,796,228	13,596,584	4,006,507	17,603,091	61.1%	31,614,412	13,949,678	3,865,005	17,814,682	56.3%	211,592
Purchased Services	11,948,195	4,782,905	1,279,262	6,062,167	50.7%	12,384,410	5,429,094	1,360,671	6,789,765	54.8%	13,001,397	5,708,186	1,388,729	7,096,915	54.6%	307,151
Supplies - Materials	11,080,932	689,822	2,975,007	3,664,829	33.1%	11,378,359	826,231	2,971,158	3,797,389	33.4%	13,426,970	905,000	4,103,146	5,008,147	37.3%	1,210,757
Capital Outlay	657,750	29,976	64,813	94,789	14.4%	749,410	55,694	44,286	99,980	13.3%	807,136	44,080	40,921	85,001	10.5%	(14,979)
Other Expense	371,457	-	54,897	54,897	14.8%	39,980	215	95,031	95,246	238.2%	84,138	1,223	53,604	54,827	65.2%	(40,419)
Other Sources & Uses	584,608	-	147,614	147,614	25.3%	604,331	-	143,770	143,770	23.8%	629,479	-	138,816	138,816	22.1%	(4,954)
Total Expenditures	\$ 125,666,923	\$ 81,043,828	\$ 14,393,824	\$ 97,984,379	78.0%	\$ 133,126,595	\$ 82,235,766	\$ 17,621,834	\$ 99,857,600	75.0%	\$ 143,884,581	\$ 83,574,703	\$ 18,515,891	\$ 102,090,594	71.0%	\$ 2,232,994

Expenditures include payroll encumbrance

**EXCESS (DEFICIENCY)
OF REVENUE OVER
EXPENDITURES**

	\$ (12,591,943)	\$ (81,043,828)	\$ 10,621,820	\$ (72,968,736)		\$ (12,095,499)	\$ (82,235,766)	\$ 4,260,791	\$ (77,974,975)		\$ (17,625,751)	\$ (83,574,703)	\$ 9,140,306	\$ (74,434,397)		\$ 3,540,578
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SCHOOL DISTRICT 60

COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR FOR THE FIRST QUARTER FY 2022-2023

INCLUDING DATA FOR FY 2020-2021

	FOR THE 1ST QRT ENDING 9-30-2020 Unaudited					FOR THE 1ST QRT ENDING 9-30-2021 Unaudited					FOR THE 1ST QRT ENDING 9-30-2022 Unaudited					Incr (Decr) from Prior Year
	Approved Budget	Encumbrance 2020-21	1st Quarter Actual	1st Quarter Total	% Received or Expended	Approved Budget	Encumbrance 2021-22	1st Quarter Actual	1st Quarter Total	% Received or Expended	Approved Budget	Encumbrance 2022-23	1st Quarter Actual	1st Quarter Total	% Received or Expended	
Beginning Fund Balance	\$ 22,677,978			\$ 22,677,978		\$ 28,555,495			\$ 31,695,372		\$ 31,695,372			\$ 31,695,372		
Ending Fund Balance	\$ 10,086,035	\$ (81,043,828)	\$ 10,621,820	\$ (50,290,758)		\$ 16,459,996	\$ (82,235,766)	\$ 4,260,791	\$ (46,279,603)		\$ 14,069,621	\$ (83,574,703)	\$ 9,140,306	\$ (42,739,025)		
Percent in Reserves	9%					14%					11%					
EXPENDITURE DETAIL																
Instruction 0010-1699																
Salaries	\$ 38,665,647	\$ 33,345,983	\$ 3,131,549	\$ 36,477,533	94.3%	\$ 39,816,720	\$ 33,085,703	\$ 3,402,005	\$ 36,487,708	91.6%	\$ 41,636,159	\$ 32,488,449	\$ 3,313,817	\$ 35,802,267	86.0%	\$ (685,442)
Salaries CRF OFFSET	-	-	(1,934,266)	-		-	-	-	-		-	-	-	-		-
Fringe Benefits	11,915,843	7,294,229	1,575,123	8,869,353	74.4%	14,136,087	7,252,015	1,638,886	8,890,901	62.9%	15,314,202	7,238,644	1,544,728	8,783,372	57.4%	(107,529)
Fringe Benefits CRF OFFSET	-	-	(612,462)	-		-	-	-	-		-	-	-	-		-
Purchased Services	1,515,075	163,717	18,677	182,394	12.0%	1,593,761	111,758	23,790	135,548	8.5%	1,946,341	162,941	33,339	196,280	10.1%	60,732
Supplies - Materials	3,843,861	129,642	943,370	1,073,013	27.9%	3,858,425	160,773	1,005,810	1,166,583	30.2%	4,628,892	183,712	1,965,914	2,149,627	46.4%	983,044
Capital Outlay	118,791	5,432	2,664	8,096	6.8%	221,088	10,174	18,693	28,867	13.1%	139,649	4,487	1,316	5,803	4.2%	(23,064)
Other Expense	595,676	-	123,359	123,359	20.7%	343,966	35	114,413	114,448	33.3%	419,161	523	126,322	126,845	30.3%	12,398
	\$ 56,654,892	\$ 40,939,004	\$ 3,248,017	\$ 46,733,747	82.5%	\$ 59,970,046	\$ 40,620,458	\$ 6,203,596	\$ 46,824,055	78.1%	\$ 64,084,403	\$ 40,078,756	\$ 6,985,438	\$ 47,064,194	73.4%	\$ 240,139
Special Education Instruction 1700-1799																
Salaries	\$ 9,490,100	\$ 7,866,744	\$ 762,743	\$ 8,629,488	90.9%	\$ 9,676,520	\$ 8,300,473	\$ 836,159	\$ 9,136,632	94.4%	\$ 10,675,828	\$ 8,114,618	\$ 806,815	\$ 8,921,433	83.6%	\$ (215,199)
Fringe Benefits	3,212,182	1,729,676	452,170	2,181,846	67.9%	3,575,216	1,820,350	460,256	2,280,606	63.8%	4,279,765	1,801,702	418,971	2,220,673	51.9%	(59,933)
Purchased Services	339,912	30,692	17,045	47,737	14.0%	451,809	120,057	42,568	162,625	36.0%	315,569	166,468	13,458	179,926	57.0%	17,302
Supplies - Materials	61,350	10,240	5,353	15,593	25.4%	71,150	2,060	3,741	5,801	8.2%	88,450	3,745	1,486	5,230	5.9%	(570)
Capital Outlay	7,700	-	4,968	4,968	64.5%	6,200	-	3,344	3,344	53.9%	34,400	-	3,960	3,960	11.5%	616
Other Expense	126,940	-	2,036	2,036	1.6%	55,787	-	1,958	1,958	3.5%	55,787	-	3,028	3,028	5.4%	1,070
	\$ 13,238,184	\$ 9,637,352	\$ 1,244,316	\$ 10,881,667	82.2%	\$ 13,836,682	\$ 10,242,939	\$ 1,348,026	\$ 11,590,965	83.8%	\$ 15,449,799	\$ 10,086,532	\$ 1,247,718	\$ 11,334,250	73.4%	\$ (256,715)
Extra Curricular Instruction 1800-2099																
Salaries	\$ 24,151	\$ -	\$ -	\$ -	0.0%	\$ 9,498	\$ 10,390	\$ 945	\$ 11,335	119.3%	\$ 22,257	\$ 10,793	\$ 1,349	\$ 12,142	54.6%	\$ 807
Fringe Benefits	5,412	-	-	-	0.0%	2,167	2,299	209	2,508	115.8%	5,086	2,434	261	2,695	53.0%	186
Purchased Services	4,570	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Supplies - Materials	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Capital Outlay	1,000	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
	\$ 35,133	\$ -	\$ -	\$ -	0.0%	\$ 11,665	\$ 12,690	\$ 1,154	\$ 13,843	118.7%	\$ 27,343	\$ 13,227	\$ 1,610	\$ 14,837	54.3%	\$ 993
Support Services-Students 2100-2199																
Salaries	\$ 6,292,254	\$ 5,534,553	\$ 707,608	\$ 6,242,161	99.2%	\$ 6,893,864	\$ 5,426,435	\$ 695,890	\$ 6,122,325	88.8%	\$ 7,782,095	\$ 5,760,992	\$ 770,140	\$ 6,531,132	83.9%	\$ 408,807
Salaries CRF OFFSET	-	-	-	-		-	-	-	-		-	-	-	-		-
Fringe Benefits	1,907,651	1,196,732	299,282	1,496,014	78.4%	2,357,413	1,168,235	303,518	1,471,753	62.4%	2,792,158	1,276,359	314,078	1,590,438	57.0%	118,684
Fringe Benefits CRF OFFSET	-	-	-	-	0.0%	-	-	-	-		-	-	-	-	0.0%	-
Purchased Services	293,057	122,955	25,079	148,034	50.5%	265,709	144,863	33,546	178,409	67.1%	363,462	260,764	39,604	300,368	82.6%	121,959
Supplies - Materials	241,686	23,516	6,658	30,174	12.5%	237,242	27,755	39,344	67,099	28.3%	236,799	5,590	16,154	21,744	9.2%	(45,355)
Capital Outlay	21,650	3,017	2,126	5,143	23.8%	35,776	6,114	7,726	13,840	38.7%	69,105	12,247	6,658	18,905	27.4%	5,064
Other Expense	5,631	-	791	791	14.0%	5,825	-	2,055	2,055	35.3%	8,325	-	1,579	1,579	19.0%	(475)
	\$ 8,761,929	\$ 6,880,773	\$ 1,041,544	\$ 7,922,317	90.4%	\$ 9,795,829	\$ 6,773,403	\$ 1,082,079	\$ 7,855,481	80.2%	\$ 11,251,944	\$ 7,315,952	\$ 1,148,214	\$ 8,464,166	75.2%	\$ 608,685

SCHOOL DISTRICT 60

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Support Services-Instructional Staff 2200-2299																
Salaries	\$ 3,428,448	\$ 2,213,228	\$ 358,843	\$ 2,572,071	75%	\$ 3,308,930	\$ 2,298,787	\$ 417,500	\$ 2,716,287	82.1%	\$ 3,351,244	\$ 2,309,784	\$ 378,663	\$ 2,688,447	80.2%	\$ (27,840)
Fringe Benefits	895,415	507,965	129,212	637,177	71%	942,992	539,819	140,891	680,709	72.2%	1,139,440	528,247	134,025	662,272	58.1%	(18,437)
Purchased Services	572,734	339	14,363	14,702	3%	545,130	97,150	42,579	139,729	25.6%	601,737	122,407	47,576	169,983	28.2%	30,254
Supplies - Materials	286,705	1,118	85,951	87,069	30%	256,967	11,322	57,253	68,575	26.7%	388,820	2,894	60,238	63,132	16.2%	(5,443)
Capital Outlay	12,500	2,995	-	2,995	24%	16,157	9,021	1,326	10,347	64.0%	47,177	1,350	-	1,350	2.9%	(8,997)
Other Expense	74,647	-	2,323	2,323	3%	76,577	-	31,415	31,415	41.0%	45,729	-	4,660	4,660	10.2%	(26,755)
	\$ 5,270,449	\$ 2,725,645	\$ 590,692	\$ 3,316,337	63%	\$ 5,146,753	\$ 2,956,098	\$ 690,964	\$ 3,647,062	70.9%	\$ 5,574,147	\$ 2,964,682	\$ 625,163	\$ 3,589,844	64.4%	\$ (57,218)
General Administration 2300-2399																
Salaries	\$ 650,263	\$ 478,891	\$ 162,942	\$ 641,833	99%	\$ 727,050	\$ 491,269	\$ 173,021	\$ 664,290	91.4%	\$ 860,754	\$ 486,427	\$ 208,509	\$ 694,936	80.7%	\$ 30,646
Fringe Benefits	188,414	77,183	45,144	122,326	65%	246,673	75,464	48,632	124,096	50.3%	299,195	63,744	60,774	124,518	41.6%	422
Purchased Services	833,777	520,399	62,635	583,034	70%	835,717	486,108	67,753	553,861	66.3%	861,496	488,185	72,535	560,720	65.1%	6,858
Supplies - Materials	64,800	330	6,276	6,606	10%	44,153	-	5,490	5,490	12.4%	41,352	1,500	2,363	3,863	9.3%	(1,628)
Capital Outlay	5,000	2,848	502	3,350	67%	8,199	2,032	2,413	4,445	54.2%	9,699	-	2,000	2,000	20.6%	(2,445)
Other Expense	120,299	-	28,679	28,679	24%	117,381	-	29,573	29,573	25.2%	121,631	700	26,498	27,198	22.4%	(2,375)
	\$ 1,862,553	\$ 1,079,651	\$ 306,178	\$ 1,385,828	74%	\$ 1,979,173	\$ 1,054,873	\$ 326,883	\$ 1,381,756	69.8%	\$ 2,194,127	\$ 1,040,555	\$ 372,679	\$ 1,413,234	64.4%	\$ 31,479
School Administration 2400-2499																
Salaries	\$ 6,893,380	\$ 5,677,023	\$ 829,911	\$ 6,506,935	94.4%	\$ 6,980,491	\$ 5,464,378	\$ 665,633	\$ 6,130,011	87.8%	\$ 7,852,221	\$ 6,268,008	\$ 682,195	\$ 6,950,203	88.5%	\$ 820,192
Fringe Benefits	2,034,406	1,236,228	314,927	1,551,155	76.2%	2,284,907	1,206,176	265,018	1,471,195	64.4%	2,424,189	1,395,056	260,334	1,655,390	68.3%	184,195
Purchased Services	97,398	-	291	291	0.3%	69,553	323	1,532	1,854	2.7%	103,351	90	2,809	2,899	2.8%	1,045
Supplies - Materials	204,813	7,773	24,054	31,827	15.5%	165,015	16,163	33,051	49,213	29.8%	229,882	9,193	36,268	45,461	19.8%	(3,753)
Capital Outlay	16,309	180	360	540	3.3%	30,499	1,248	-	1,248	4.1%	20,015	-	396	396	2.0%	(852)
Other Expense	22,996	-	5,985	5,985	26.0%	22,157	135	5,757	5,892	26.6%	18,146	-	5,761	5,761	31.7%	(131)
	\$ 9,269,302	\$ 6,921,204	\$ 1,175,528	\$ 8,096,731	87.3%	\$ 9,552,621	\$ 6,688,423	\$ 970,990	\$ 7,659,413	80.2%	\$ 10,647,804	\$ 7,672,347	\$ 987,762	\$ 8,660,109	81.3%	\$ 1,000,696
Business Services 2500-2599																
Salaries	\$ 1,588,756	\$ 1,075,700	\$ 361,387	\$ 1,437,087	90.5%	\$ 1,731,024	\$ 1,091,523	\$ 380,113	\$ 1,471,635	85.0%	\$ 1,914,508	\$ 1,218,500	\$ 437,572	\$ 1,656,072	86.5%	\$ 184,437
Fringe Benefits	479,192	233,637	112,722	346,359	72.3%	602,944	240,889	116,417	357,306	59.3%	664,470	276,765	137,606	414,372	62.4%	57,066
Purchased Services	473,601	250,550	61,521	312,071	65.9%	486,008	268,050	25,401	293,451	60.4%	476,758	219,996	61,821	281,817	59.1%	(11,634)
Supplies - Materials	245,640	100,435	(30,707)	69,728	28.4%	261,674	71,631	21,305	92,935	35.5%	249,174	135,128	(35,014)	100,113	40.2%	7,178
Capital Outlay	20,000	-	3,520	3,520	17.6%	21,150	-	-	-	0.0%	43,150	-	-	-	0.0%	-
Other Expense	(580,600)	-	(106,734)	(106,734)	18.4%	(578,255)	45	(100,661)	(100,616)	17.4%	(578,255)	-	(127,121)	(127,121)	22.0%	(26,505)
	\$ 2,226,589	\$ 1,660,322	\$ 401,708	\$ 2,062,031	92.6%	\$ 2,524,545	\$ 1,672,137	\$ 442,575	\$ 2,114,712	83.8%	\$ 2,769,805	\$ 1,850,389	\$ 474,864	\$ 2,325,254	84.0%	\$ 210,542
Facilities, Maintenance and Operation of Plant 2600-2699																
Salaries	\$ 6,932,376	\$ 5,005,895	\$ 1,709,133	\$ 6,715,027	96.9%	\$ 7,606,824	\$ 5,044,250	\$ 1,629,434	\$ 6,673,684	87.7%	\$ 7,689,187	\$ 5,221,226	\$ 1,689,274	\$ 6,910,500	89.9%	\$ 236,816
Fringe Benefits	2,428,067	1,049,757	599,806	1,649,563	67.9%	2,945,605	1,051,759	570,779	1,622,539	55.1%	3,019,824	1,126,040	585,429	1,711,469	56.7%	88,930
Purchased Services	1,812,017	308,023	487,342	795,365	43.9%	2,166,146	339,161	431,406	770,567	35.6%	2,079,069	322,784	418,706	741,489	35.7%	(29,078)
Supplies - Materials	4,461,207	204,685	835,981	1,040,666	23.3%	4,765,120	170,059	774,948	945,007	19.8%	5,740,623	160,016	1,010,615	1,170,631	20.4%	225,624
Capital Outlay	81,500	-	45,538	45,538	55.9%	70,948	4,682	5,781	10,463	14.7%	80,948	6,390	18,430	24,820	30.7%	14,357
Other Expense	(25,282)	-	(10,330)	(10,330)	40.9%	(26,250)	-	(76)	(76)	0.3%	(31,250)	-	1,056	1,056	-3.4%	1,132
	\$ 15,689,885	\$ 6,568,360	\$ 3,667,469	\$ 10,235,830	65%	\$ 17,528,393	\$ 6,609,911	\$ 3,412,271	\$ 10,022,183	57.2%	\$ 18,578,401	\$ 6,836,456	\$ 3,723,510	\$ 10,559,965	56.8%	\$ 537,782
Pupil Transportation 2700-2799																
Salaries	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
Fringe Benefits	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Purchased Services	3,545,000	3,058,573	119,417	3,177,990	89.6%	3,774,600	3,505,916	205,729	3,711,645	98.3%	3,865,450	3,552,275	187,244	3,739,519	96.7%	27,874
Supplies - Materials	383,000	189,482	582	190,064	49.6%	303,090	290,846	12,244	303,090	100.0%	370,590	357,788	12,802	370,590	100.0%	67,500

SCHOOL DISTRICT 60

COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR FOR THE FIRST QUARTER FY 2022-2023

INCLUDING DATA FOR FY 2020-2021

	FOR THE 1ST QRT ENDING 9-30-2020 Unaudited					FOR THE 1ST QRT ENDING 9-30-2021 Unaudited					FOR THE 1ST QRT ENDING 9-30-2022 Unaudited					Incr (Decr) from Prior Year
	Approved Budget	Encumbrance 2020-21	1st Quarter Actual	1st Quarter Total	% Received or Expended	Approved Budget	Encumbrance 2021-22	1st Quarter Actual	1st Quarter Total	% Received or Expended	Approved Budget	Encumbrance 2022-23	1st Quarter Actual	1st Quarter Total	% Received or Expended	
Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Cost Recovery-Field Trips	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
	\$ 3,928,000	\$ 3,248,055	\$ 119,999	\$ 3,368,054	85.7%	\$ 4,077,690	\$ 3,796,762	\$ 217,973	\$ 4,014,735	98.5%	\$ 4,236,040	\$ 3,910,062	\$ 200,047	\$ 4,110,109	97.0%	\$ 95,374
Human Resources 2800-2839						Jobs in this category 12 month					Jobs in this category 12 month					
Salaries	\$ 722,504	\$ 474,986	\$ 215,976	\$ 690,962	95.6%	\$ 958,981	\$ 613,489	\$ 206,254	\$ 819,743	85.5%	\$ 902,897	\$ 528,015	\$ 160,712	\$ 688,726	76.3%	\$ (131,017)
Salaries CRF OFFSET	-	-	-	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Fringe Benefits	214,702	120,333	64,180	184,513	85.9%	292,285	130,973	57,711	188,685	64.6%	304,279	114,059	52,280	166,339	54.7%	(22,346)
Fringe Benefits CRF OFFSET	-	-	-	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Purchased Services	212,975	106,279	20,172	126,451	59.4%	181,838	76,137	26,685	102,822	56.5%	172,611	84,545	23,454	107,999	62.6%	5,178
Supplies - Materials	17,202	970	1,420	2,390	13.9%	27,460	431	6,265	6,696	24.4%	39,460	3,495	8,339	11,834	30.0%	5,137
Capital Outlay	12,300	-	250	250	2.0%	12,300	6,121	5,003	11,124	90.4%	23,300	-	396	396	1.7%	(10,728)
Other Expense	20,900	-	6,062	6,062	29.0%	14,708	-	4,631	4,631	31.5%	12,708	-	4,625	4,625	36.4%	(5)
	\$ 1,200,583	\$ 702,568	\$ 308,061	\$ 1,010,629	84.2%	\$ 1,487,572	\$ 827,151	\$ 306,550	\$ 1,133,701	76.2%	\$ 1,455,255	\$ 730,114	\$ 249,806	\$ 979,920	67.3%	\$ (153,781)
Information Systems Services 2840-2849, 2890						Jobs in this category 12 month					Jobs in this category 12 month					
Salaries	\$ 1,063,818	\$ 340,171	\$ 227,369	\$ 567,540	53.3%	\$ 1,065,456	\$ 427,027	\$ 244,787	\$ 671,814	63.1%	\$ 1,188,347	\$ 411,368	\$ 253,265	\$ 664,633	56%	\$ (7,180)
Fringe Benefits	280,412	72,825	70,163	142,988	51.0%	376,819	92,002	75,505	167,507	44.5%	406,575	92,985	77,809	170,794	42%	3,287
Purchased Services	792,250	202,840	130,387	333,227	42.1%	616,692	268,429	127,252	395,681	64.2%	615,992	311,640	173,853	485,493	79%	89,812
Supplies - Materials	1,255,668	11,332	1,096,067	1,107,399	88.2%	1,364,251	64,511	1,011,289	1,075,800	78.9%	1,386,115	32,055	1,022,766	1,054,822	76%	(20,978)
Capital Outlay	351,000	15,504	4,884	20,388	5.8%	327,093	16,301	-	16,301	5.0%	339,693	19,606	7,765	27,371	8%	11,070
Other Expense	6,250	-	978	978	15.6%	6,300	-	2,469	2,469	39.2%	6,300	-	1,515	1,515	24%	(954)
	\$ 3,749,398	\$ 642,673	\$ 1,529,848	\$ 2,172,521	57.9%	\$ 3,756,611	\$ 868,269	\$ 1,461,303	\$ 2,329,572	62.0%	\$ 3,943,022	\$ 867,654	\$ 1,536,974	\$ 2,404,628	61%	\$ 75,056
Risk Management Services 2850																
Salaries	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
Fringe Benefits	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Purchased Services	1,000,000	-	250,000	250,000	25.0%	1,000,000	-	250,000	250,000	25.0%	900,000	-	225,000	225,000	25.0%	(25,000)
Supplies - Materials	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
	\$ 1,000,000	\$ -	\$ 250,000	\$ 250,000	25.0%	\$ 1,000,000	\$ -	\$ 250,000	\$ 250,000	25.0%	\$ 900,000	\$ -	\$ 225,000	\$ 225,000	25.0%	\$ (25,000)
Other Support Services 2990-2999																
Salaries	\$ 186,828	\$ 7,681	\$ 43,942	\$ 51,622	27.6%	\$ 398,520	\$ 74,224	\$ 348,671	\$ 422,895	106.1%	\$ 445,552	\$ 148,357	\$ 223,358	\$ 371,715	83.4%	\$ (51,180)
Fringe Benefits	1,523,760	1,704	244,826	246,530	16.2%	1,033,121	16,602	328,684	345,286	33.4%	965,229	33,643	278,709	312,352	32.4%	(32,934)
Purchased Services	81,829	18,538	3,972	22,510	27.5%	71,836	11,143	12,432	23,574	32.8%	75,411	16,093	3,717	19,810	26.3%	(3,764)
Supplies & Materials	-	-	-	-	0.0%	12,673	-	-	-	0.0%	15,674	-	-	-	0.0%	-
Capital Outlay	10,000	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Other Expense	4,000	-	1,749	1,749	43.7%	1,784	-	3,499	3,499	196.1%	5,856	-	5,680	5,680	97.0%	2,181
	\$ 1,806,417	\$ 27,922	\$ 294,489	\$ 322,411	17.8%	\$ 1,517,934	\$ 101,969	\$ 693,286	\$ 795,255	52.4%	\$ 1,507,722	\$ 198,093	\$ 511,464	\$ 709,557	47.1%	\$ (85,698)
Other Support ,Volunteer, Community Svcs 2900-2910, 3300																
Salaries	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
Fringe Benefits	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Purchased Services	15,000	-	-	-	0.0%	6,000	-	-	-	0.0%	6,000	-	-	-	0.0%	-
Supplies - Materials	15,000	10,300	-	10,300	68.7%	11,139	10,683	417	11,100	99.6%	11,139	9,885	1,215	11,100	99.6%	-
Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
	\$ 30,000	\$ 10,300	\$ -	\$ 10,300	34.3%	\$ 17,139	\$ 10,683	\$ 417	\$ 11,100	64.8%	\$ 17,139	\$ 9,885	\$ 1,215	\$ 11,100	64.8%	\$ -
Facilities Acquisitions and Construction Svcs 4000-4999																
Salaries	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
Fringe Benefits	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-

SCHOOL DISTRICT 60

COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR FOR THE FIRST QUARTER FY 2022-2023

INCLUDING DATA FOR FY 2020-2021

	FOR THE 1ST QRT ENDING 9-30-2020 Unaudited					FOR THE 1ST QRT ENDING 9-30-2021 Unaudited					FOR THE 1ST QRT ENDING 9-30-2022 Unaudited					Incr (Decr) from Prior Year
	Approved Budget	Encumbrance 2020-21	1st Quarter Actual	1st Quarter Total	% Received or Expended	Approved Budget	Encumbrance 2021-22	1st Quarter Actual	1st Quarter Total	% Received or Expended	Approved Budget	Encumbrance 2022-23	1st Quarter Actual	1st Quarter Total	% Received or Expended	
Purchased Services	359,000	-	68,360	68,360	19.0%	319,611	-	69,997	69,997	21.9%	618,150	-	85,611	85,611	13.8%	15,614
Supplies - Materials	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	-	-	0.0%	-
	\$ 359,000	\$ -	\$ 68,360	\$ 68,360	19.0%	\$ 319,611	\$ -	\$ 69,997	\$ 69,997	21.9%	\$ 618,150	\$ -	\$ 85,611	\$ 85,611	13.8%	\$ 15,614
Debt Services 5000-5999																
Principal	\$ 427,480	\$ -	\$ 110,008	\$ 110,008	25.7%	\$ 457,790	\$ -	\$ 108,847	\$ 108,847	23.8%	\$ 494,594	\$ -	\$ 117,760	\$ 117,760	23.8%	\$ 8,914
Interest	157,128	-	37,606	37,606	23.9%	146,541	-	34,923	34,923	23.8%	134,885	-	21,055	21,055	15.6%	(13,868)
	\$ 584,608	\$ -	\$ 147,614	\$ 147,614	25.3%	\$ 604,331	\$ -	\$ 143,770	\$ 143,770	23.8%	\$ 629,479	\$ -	\$ 138,816	\$ 138,816	22.1%	\$ (4,954)
Total Expenditures	\$ 125,666,922	\$ 81,043,828	\$ 14,393,824	\$ 97,984,379	78.0%	\$ 133,126,594	\$ 82,235,766	\$ 17,621,834	\$ 99,857,600	75.0%	\$ 143,884,580	\$ 83,574,703	\$ 18,515,891	\$ 102,090,594	71.0%	\$ 2,232,994
Reserves & Contingencies																
Contingency Committed	\$ 6,784,499					\$ 7,261,866					\$ 7,575,530					
General Contingency-Unassigned	(2,038,465)					1,116,758					(7,953,969)					
New Facility Supplies - Assigned	1,000,000					1,500,000					2,500,000					
School Carryover - Assigned	-					250,000					250,000					
NonSpendable	-					-					-					
PrePaid	-					1,881,372					2,083,802					
TABOR Amendment 1-Restricted	4,340,000					4,450,000					4,450,000					
Multi-year Agreements-Restricted	-					-					1,000,000					
Total Appropriated Reserves	\$ 10,086,034					\$ 16,459,996					\$ 9,905,363					
Total Appropriation	\$ 135,752,956					\$ 149,586,590					\$ 153,789,943					

SCHOOL DISTRICT 60
FY2022-2023 1st QUARTER OTHER FUNDS FINANCIAL REPORT
COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR

	YTD 09-30-2020 Unaudited			YTD 09-30-2021 Unaudited			YTD 09-30-2022 Unaudited			Incr (Decr) from Prior Year
	Adopted Budget	1st Quarter YTD Actual	% Received Expended	Adopted Budget	1st Quarter YTD Actual	% Received Expended	Adopted Budget	1st Quarter YTD Actual	% Received Expended	
<u>Athletic Fund 17</u>										
Beginning fund balance	\$ 452,545	\$ 452,545		\$ 677,126	\$ 677,126		\$ 582,983	\$ 582,983		
Revenue	\$ 1,778,842	\$ 377,407	21.2%	\$ 2,380,357	\$ 701,238	29.5%	\$ 2,465,000	\$ 652,846	26.5%	\$ (48,392)
Expenditures	\$ 2,202,634	\$ 207,902	9.4%	\$ 2,541,672	\$ 351,695	13.8%	\$ 2,926,282	\$ 379,949	13.0%	\$ 28,253
Revenue over (under) expenditures	\$ (423,792)	\$ 169,505		\$ (161,315)	\$ 349,542		\$ (461,282)	\$ 272,897		\$ (76,645)
Ending fund balance	\$ 28,753	\$ 622,050		\$ 515,811	\$ 1,026,668		\$ 121,701	\$ 855,880		
<u>Insurance Fund 18</u>										
Beginning fund balance	\$ 616,370	\$ 616,370		\$ 836,890	\$ 604,558		\$ 1,265,645	\$ 847,315		
Revenue	\$ 1,278,900	\$ 294,723	23.0%	\$ 1,978,900	\$ 469,725	23.7%	\$ 1,978,900	\$ 469,725	23.7%	\$ -
Expenditures	\$ 1,391,620	\$ 1,106,677	79.5%	\$ 1,783,750	\$ 1,152,007 *	64.6%	\$ 2,009,000	\$ 1,158,459	57.7%	\$ 6,452
Revenue over (under) expenditures	\$ (112,720)	\$ (811,954)		\$ 195,150	\$ (682,282)		\$ (30,100)	\$ (688,734)		\$ (6,452)
Ending fund balance	\$ 503,650	\$ (195,584)		\$ 1,032,040	\$ (77,724)		\$ 1,235,545	\$ 158,581		
*FY 20-21 UTILITIZED ESSER I GRANT FUNDS FOR UNEMPLOYMENT										
<u>Preschool Fund 19</u>										
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	\$ 1,267,770	25.0%	\$ 5,026,948	\$ 1,256,736	25.0%	\$ 5,840,804	\$ 1,460,202	25.0%	\$ 203,466
Expenditures	\$ 5,062,898	\$ 528,168	10.4%	\$ 5,489,930	\$ 605,622	11.0%	\$ 5,810,462	\$ 587,960	10.1%	\$ (17,663)
Revenue over (under) expenditures	\$ 8,182	\$ 739,602		\$ (462,982)	\$ 651,114		\$ 30,342	\$ 872,242		\$ 221,129
Ending fund balance	\$ 2,091,738	\$ 2,823,158		\$ 1,489,077	\$ 2,603,173		\$ 1,904,844	\$ 2,746,744		
** PLANNED SPEND DOWN OF FUND BALANCE										
<u>Nutrition Services Fund 21</u>										
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	\$ 1,166,452	13.7%	\$ 8,987,366	\$ 1,890,672	21.0%	\$ 9,169,426	\$ 538,901	5.9%	\$ (1,351,771)
Expenditures	\$ 10,439,660	\$ 947,291	9.1%	\$ 11,366,245	\$ 854,325 *	7.5%	\$ 12,647,141	\$ 141,579	1.1%	\$ (712,746)
Revenue over (under) expenditures	\$ (1,942,185)	\$ 219,161		\$ (2,378,879)	\$ 1,036,347		\$ (3,477,715)	\$ 397,322		\$ (639,025)
Ending fund balance	\$ 3,518,867	\$ 5,680,213		\$ 5,290,657	\$ 8,705,883		\$ 2,947,035	\$ 6,822,072		

SCHOOL DISTRICT 60
FY2022-2023 1st QUARTER OTHER FUNDS FINANCIAL REPORT
COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR

	YTD 09-30-2020 Unaudited			YTD 09-30-2021 Unaudited			YTD 09-30-2022 Unaudited			Incr (Decr) from Prior Year
	Adopted Budget	1st Quarter YTD Actual	% Received Expended	Adopted Budget	1st Quarter YTD Actual	% Received Expended	Adopted Budget	1st Quarter YTD Actual	% Received Expended	
*No September SFE Invoice										
Grant Fund 22										
Beginning fund balance	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Revenue	\$ 45,765,131	\$ 15,505,183	33.9%	\$ 103,492,437	\$ 12,135,475	11.7%	\$ 92,181,270	\$ 8,508,935	9.2%	\$ (3,626,540)
Expenditures	\$ 45,765,131	\$ 6,093,266	13.3%	\$ 103,492,437	\$ 2,587,056	2.5%	\$ 92,181,270	\$ 3,152,117	3.4%	\$ 565,060
Revenue over (under) expenditures	\$ -	\$ 9,411,917		\$ -	\$ 9,548,419		\$ -	\$ 5,356,818		\$ (4,191,600)
Ending fund balance	\$ -	\$ 9,411,917		\$ -	\$ 9,548,419		\$ -	\$ 5,356,818		
Student Activities Fund 23										
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	\$ 166,738	11.0%	\$ 755,000	\$ 347,425	46.0%	\$ 2,504,000	\$ 422,718	16.9%	\$ 75,293
Expenditures	\$ 3,175,000	\$ 129,660	4.1%	\$ 2,301,614	\$ 173,237	7.5%	\$ 4,173,193	\$ 227,116	5.4%	\$ 53,879
Revenue over (under) expenditures	\$ (1,660,000)	\$ 37,078		\$ (1,546,614)	\$ 174,189		\$ (1,669,193)	\$ 195,602		\$ 21,414
Ending fund balance	\$ 359,873	\$ 2,056,951		\$ 410,498	\$ 2,131,301		\$ 423,857	\$ 2,288,652		
Education Foundation Fund 27										
Beginning fund balance	\$ 189,822	\$ 189,822		\$ 226,008	\$ 226,008		\$ 221,284	\$ 221,284		
Revenue	\$ 151,000	\$ 26,677	17.7%	\$ 131,000	\$ 11,054	8.4%	\$ 158,300	\$ 19,533	12.3%	\$ 8,479
Expenditures	\$ 179,000	\$ 7,734	4.3%	\$ 133,974	\$ 9,978	7.4%	\$ 349,181	\$ 22,638	6.5%	\$ 12,660
Revenue over (under) expenditures	\$ (28,000)	\$ 18,944		\$ (2,974)	\$ 1,076		\$ (190,881)	\$ (3,105)		\$ (4,181)
Ending fund balance	\$ 161,822	\$ 208,766		\$ 223,034	\$ 227,084		\$ 30,403	\$ 218,179		
Bond Redemption Fund 31										
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	\$ 199,526	1.1%	\$ 19,781,407	\$ 176,656	0.9%	\$ 19,170,000	\$ 469,196	2.4%	\$ 292,540
Expenditures	\$ 19,228,000	\$ 500	0.0%	\$ 18,000,615	\$ 500	0.0%	\$ 17,985,529	\$ 500	0.0%	\$ -
Revenue over (under) expenditures	\$ (1,389,298)	\$ 199,026		\$ 1,780,792	\$ 176,156		\$ 1,184,471	\$ 468,696		\$ 292,540
Ending fund balance	\$ 14,053,619	\$ 15,641,943		\$ 18,806,849	\$ 17,202,213		\$ 20,201,742	\$ 19,485,967		

SCHOOL DISTRICT 60
FY2022-2023 1st QUARTER OTHER FUNDS FINANCIAL REPORT
COMPARISON OF REVENUES AND EXPENDITURES TO PRIOR YEAR

	YTD 09-30-2020 Unaudited			YTD 09-30-2021 Unaudited			YTD 09-30-2022 Unaudited			Incr (Deer) from Prior Year
	Adopted Budget	1st Quarter YTD Actual	% Received Expended	Adopted Budget	1st Quarter YTD Actual	% Received Expended	Adopted Budget	1st Quarter YTD Actual	% Received Expended	
<u>Bond Projects Fund 41</u>										
Beginning fund balance	\$ 252,946,755	\$ 252,946,755		\$ 240,141,137	\$ 240,141,137		\$ 227,762,173	\$ 227,762,173		
Revenue	\$ 41,100,000	\$ 349,143	0.8%	\$ 1,081,780	\$ 183,768	17.0%	\$ 2,638,964	\$ 8,249	0.3%	\$ (175,518)
Expenditures	\$ 74,355,404	\$ 1,747,049	2.3%	\$ 185,977,464	\$ 12,562,732	6.8%	\$ 185,977,464	\$ 55,551,366	29.9%	\$ 42,988,634
Revenue over (under) expenditures	\$ (33,255,404)	\$ (1,397,907)		\$ (184,895,684)	\$ (12,378,964)		\$ (183,338,500)	\$ (55,543,116)		\$ (43,164,152)
Ending fund balance	\$ 219,691,351	\$ 251,548,848		\$ 55,245,453	\$ 227,762,173		\$ 44,423,673	\$ 172,219,057		
				#BEST GRANT REVENUE FROM BOND SALES HELD AT THE STATE LEVEL						
<u>Capital Projects Fund 43</u>										
Beginning fund balance	\$ 8,984,739	\$ 8,984,739		\$ 17,186,363	\$ 17,186,363		\$ 18,038,211	\$ 18,038,211		
Revenue	\$ 8,084,171	\$ 2,478,182	30.7%	\$ 10,347,216	\$ 2,545,857	24.6%	\$ 12,666,265	\$ 8,573,335	67.7%	\$ 6,027,478
Expenditures	\$ 7,696,713	\$ 620,200	8.1%	\$ 12,682,697	\$ 1,694,009	13.4%	\$ 12,601,746	\$ 3,574,575	28.4%	\$ 1,880,566
Revenue over (under) expenditures	\$ 387,458	\$ 1,857,982		\$ (2,335,481)	\$ 851,848		\$ 64,519	\$ 4,998,760		\$ 4,146,912
Ending fund balance	\$ 9,372,197	\$ 10,842,721		\$ 14,850,882	\$ 18,038,211		\$ 18,102,730	\$ 23,036,971		
<u>Risk Related Activity Fund 64</u>										
Beginning fund balance	\$ 2,709,797	\$ 2,709,797		\$ 2,775,172	\$ 2,775,172		\$ 2,620,114	\$ 2,620,114		
Revenue	\$ 1,728,050	\$ 377,261	21.8%	\$ 1,728,050	\$ 361,337	20.9%	\$ 1,628,050	\$ 1,591,659	97.8%	\$ 1,230,322
Expenditures	\$ 1,774,000	\$ 540,068	30.4%	\$ 1,974,000	\$ 516,395	26.2%	\$ 1,774,000	\$ 1,331,103	75.0%	\$ 814,708
Revenue over (under) expenditures	\$ (45,950)	\$ (162,807)		\$ (245,950)	\$ (155,058)		\$ (145,950)	\$ 260,556		\$ 415,614
Ending fund balance	\$ 2,663,847	\$ 2,546,990		\$ 2,529,222	\$ 2,620,114		\$ 2,474,164	\$ 2,880,670		