

**2023-24 School Year  
Revenue and Expenditure Summary  
For the Quarter Ending 12-31-2023 Unaudited**

	Quarter Ending 12-31-2023				Quarter Ending 12-31-2023 % of Budget W/Encumbrance 2023-24
	Budget	Encumbrance	Actual	Total	
<b>Beginning Fund Balance - General Fund 10</b>	\$ <u>29,091,156</u>			\$ <u>29,091,156</u>	
<b>Revenue General Fund 10</b>	\$ <u>142,945,304</u>		\$ <u>57,087,529</u>	\$ <u>57,087,529</u>	
<b>Expenditures General Fund 10</b>					
Salaries	\$ 91,378,579	\$ 47,050,969	\$ 38,446,920	\$ 85,497,889	93.6%
Benefits	33,858,309	10,539,174	12,855,214	23,394,387	69.1%
Purchased Services - Professional	3,473,716	791,345	922,781	1,714,126	49.3%
Purchased Services - Property	2,330,439	381,709	1,181,814	1,563,524	67.1%
Purchased Services - Other	11,867,761	2,077,194	4,346,978	6,424,171	54.1%
Supplies & Materials	11,347,394	748,697	4,333,980	5,082,677	44.8%
Capital Expenditures	1,247,836	38,358	305,393	343,751	27.5%
Other Expenditures	334,907	12,600	82,669	95,269	28.4%
Other Financing Uses	644,636	-	309,031	309,031	47.9%
<b>Total General Fund Expenditures</b>	\$ <u>156,483,577</u>	\$ <u>61,640,046</u>	\$ <u>62,784,780</u>	\$ <u>124,424,825</u>	
<b>Assigned Operating Reserve per BOE policy 6% of Revenue</b>	\$ 8,576,718			\$ 3,425,252	} CALCULATED
<b>Unassigned</b>	(554,445)			(49,202,001)	
<b>Assigned New Facility Supplies</b>	-				
<b>Restricted Mutli-Year</b>	896,807			896,807	
<b>Assigned School Placeholder</b>	-				
<b>Non-Spendable (Prepaid Expenditures)</b>	2,083,802			2,083,802	
<b>TABOR 3% Restricted</b>	4,550,000			4,550,000	
<b>Ending Reserves &amp; Contingencies</b>	\$ <u>15,552,882</u>			\$ <u>(38,246,140)</u>	

**SCHOOL DISTRICT 60**  
**Statement of Revenues Net of Expenditures**  
**FOR THE SECOND QUARTER ENDING 12-31-2023**

	FOR THE SECOND QUARTER ENDING 12-31-2022					FOR THE SECOND QUARTER ENDING 12-31-2023					Incr (Deer) from Prior Year		
	Budget	Encumbrance 2022-23	2nd Quarter Total	% Received or Expended Modified Accrual	Budget	Encumbrance 2023-24	2nd Quarter Total	% Received or Expended Modified Accrual	Budget	Encumbrance 2023-24		2nd Quarter Total	% Received or Expended Modified Accrual
<b>I REVENUES</b>													
1 Current Property Tax	\$ 33,851,404	\$ -	\$ 1,206,753	3.6%	\$ 33,384,326	\$ -	817,027	2.4%	\$ -	\$ -	\$ 817,027	2.4%	\$ (389,727)
2 Specific Ownership Taxes	1,721,652	-	1,578,955	91.7%	3,221,057	-	1,581,082	49.1%	-	-	1,581,082	49.1%	2,127
3 Delinquent Penalties	5,000	-	4,238	84.8%	-	-	(80,397)	-	-	-	(80,397)	-	(84,635)
4 Tuition and Revenue other districts	175,000	-	-	0.0%	405,000	-	-	0.0%	-	-	-	0.0%	-
5 Concurrent Enrollment	5,000	-	-	-	-	-	-	-	-	-	-	-	-
6 Earnings on Investments	100,000	-	561,329	561.3%	1,425,000	-	1,067,693	74.9%	-	-	1,067,693	74.9%	506,364
7 Printshop Revenue	105,000	-	85,061	81.0%	155,000	-	76,072	49.1%	-	-	76,072	49.1%	(8,990)
8 Indirect Revenue	2,000,000	-	754,854	37.7%	1,061,000	-	1,226,471	115.6%	-	-	1,226,471	115.6%	471,616
9 Charters Admin Fee/Purch Svcs	606,000	-	371,890	61.4%	772,337	-	383,472	49.7%	-	-	383,472	49.7%	11,583
10 Charter School Capital Const	418,000	-	212,834	50.9%	505,328	-	280,872	55.6%	-	-	280,872	55.6%	68,039
11 E-Rate Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Energy Efficiency Project Rebates	10,000	-	8,662	86.6%	9,800	-	-	0.0%	-	-	-	0.0%	(8,662)
13 Other Local Revenue	100,000	-	47,266	47.3%	154,442	-	93,468	60.5%	-	-	93,468	60.5%	46,202
14 Intermediate Sources Revenue	10,000	-	1,265	12.6%	13,000	-	1,651	12.7%	-	-	1,651	12.7%	386
15 Public School Finance Act	113,774,115	-	57,247,416	50.3%	123,935,144	-	60,196,854	48.6%	-	-	60,196,854	48.6%	2,949,438
16 CDE Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Supplemental At Risk Aid	347,830	-	-	0.0%	312,393	-	-	0.0%	-	-	-	0.0%	-
18 Colorado Vocational Act	200,000	-	-	0.0%	400,000	-	-	0.0%	-	-	-	0.0%	-
19 Audit Adjustment CTE	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Except. Child. Educ. Act (ECEA)	6,184,171	-	6,184,171	100.0%	7,307,002	-	7,310,641	100.0%	-	-	7,310,641	100.0%	1,126,470
21 Transportation	500,000	-	505,752	101.2%	525,000	-	551,440	105.0%	-	-	551,440	105.0%	45,688
22 Transportation Revenue Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
23 State Share Mitigation Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
24 Gifted & Talented	174,000	-	148,622	85.4%	150,000	-	156,725	104.5%	-	-	156,725	104.5%	8,103
25 English Language Prof Act (ELPA)	162,000	-	161,664	99.8%	162,000	-	209,763	129.5%	-	-	209,763	129.5%	48,099
26 On Behalf State PERA	2,200,000	-	-	0.0%	2,200,000	-	-	0.0%	-	-	-	0.0%	-
27 Other State Revenue	-	-	-	-	-	-	2,345	-	-	-	2,345	-	2,345
28 Impact Aid/Other Fed Sources	12,000	-	-	0.0%	10,000	-	22,841	228.4%	-	-	22,841	228.4%	22,841
29 Charter School Federal Pass Thru	-	-	-	-	-	-	-	-	-	-	-	-	-
30 ROTC Reimbursement	280,000	-	110,967	39.6%	300,000	-	115,605	38.5%	-	-	115,605	38.5%	4,638
31 Transfer to Athletic Fund	(1,800,000)	-	(900,000)	50.0%	(2,750,000)	-	(1,375,002)	50.0%	-	-	(1,375,002)	50.0%	(475,002)
32 Transfer to Grants Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
33 Transfer to Insurance Fund	(1,850,000)	-	(925,002)	50.0%	(1,850,000)	-	(925,002)	50.0%	-	-	(925,002)	50.0%	-
34 Transfer to Capital Projects	(9,800,000)	-	(4,900,002)	50.0%	(9,800,000)	-	(4,900,002)	50.0%	-	-	(4,900,002)	50.0%	-
35 Preschool Allocations	(5,840,804)	-	(2,920,404)	50.0%	-	-	-	0.0%	-	-	-	0.0%	2,920,404
36 Charter Sch Allocations	(17,391,538)	-	(8,247,162)	47.4%	(19,062,525)	-	(9,726,089)	51.0%	-	-	(9,726,089)	51.0%	(1,478,927)
<b>Total Revenues</b>	<b>\$ 126,258,830</b>	<b>\$ -</b>	<b>\$ 51,299,128</b>	<b>40.6%</b>	<b>\$ 142,945,304</b>	<b>\$ -</b>	<b>\$ 57,087,529</b>	<b>39.9%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,087,529</b>	<b>39.9%</b>	<b>\$ 5,788,402</b>
<b>II TOTAL EXPENDITURES</b>													
1 Salaries	\$ 84,321,049	\$ 46,421,448	\$ 75,256,127	89.2%	\$ 91,378,579	\$ 47,050,969	\$ 85,497,889	93.6%	\$ -	\$ -	\$ 85,497,889	93.6%	\$ 10,241,762
2 Fringe Benefits	31,611,412	10,306,954	20,518,745	64.9%	33,858,309	10,539,174	23,394,387	69.1%	-	-	23,394,387	69.1%	2,875,642
3 Purchased Services - Professional	3,150,096	970,723	1,896,548	60.2%	3,473,716	791,345	1,714,126	49.3%	-	-	1,714,126	49.3%	(182,423)
4 Purchased Services - Property	2,085,224	391,687	1,192,201	57.2%	2,330,439	381,709	1,563,524	67.1%	-	-	1,563,524	67.1%	371,323
5 Purchased Services - Other	7,827,229	3,156,251	5,145,466	65.7%	11,867,761	2,077,194	6,424,171	54.1%	-	-	6,424,171	54.1%	1,278,705
6 Supplies - Materials	13,398,436	1,361,207	6,339,139	47.3%	11,347,394	748,697	5,082,677	44.8%	-	-	5,082,677	44.8%	(1,256,462)
7 Capital Outlay	804,300	61,080	144,947	18.0%	1,247,836	38,358	343,751	27.5%	-	-	343,751	27.5%	198,804
8 Other Expense	57,356	12,600	70,713	123.3%	334,907	12,600	95,269	28.4%	-	-	95,269	28.4%	24,556
9 Other Sources & Uses	629,479	-	295,004	46.9%	644,636	-	309,031	47.9%	-	-	309,031	47.9%	14,026
<b>Total Expenditures</b>	<b>\$ 143,884,581</b>	<b>\$ 62,681,951</b>	<b>\$ 110,858,891</b>	<b>77.0%</b>	<b>\$ 156,483,577</b>	<b>\$ 61,640,046</b>	<b>\$ 124,424,825</b>	<b>79.5%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,424,825</b>	<b>79.5%</b>	<b>\$ 13,565,935</b>

**SCHOOL DISTRICT 60**  
**Statement of Revenues Net of Expenditures**  
 FOR THE SECOND QUARTER ENDING 12-31-2023

	FOR THE SECOND QUARTER ENDING 12-31-2022				FOR THE SECOND QUARTER ENDING 12-31-2023				Incr (Decr) from Prior Year
	Budget	Encumbrance 2022-23	2nd Quarter Total	% Received or Expended Modified Accrual	Budget	Encumbrance 2023-24	2nd Quarter Total	% Received or Expended Modified Accrual	
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	\$ (17,625,751)		\$ (59,559,763)		\$ (13,538,274)		\$ (67,337,296)		
<b>Beginning Fund Balance</b>	\$ 27,231,114		\$ 27,231,114		\$ 29,091,156		\$ 29,091,156		
<b>Ending Fund Balance</b>	\$ 9,605,363		\$ (32,328,649)		\$ 15,552,883		\$ (38,246,140)		
Percent in Reserves	8%				11%				
<b>III EXPENDITURE DETAIL</b>									
<b>A) Instruction 0010-1699</b>									
1 Salaries	\$ 41,636,159	\$ 23,985,201	\$ 37,298,770	89.6%	\$ 44,586,648	\$ 23,556,992	\$ 41,576,097	93.2%	\$ 4,277,327
2 Fringe Benefits	15,314,202	5,322,083	9,937,049	64.9%	16,858,271	5,258,442	11,175,409	66.3%	1,238,360
3 Purchased Services - Professional	244,377	23,314	35,534	14.5%	248,321	11,762	40,346	16.2%	4,812
4 Purchased Services - Property	42,154	5,770	8,631	20.5%	83,426	24,985	35,955	43.1%	27,324
5 Purchased Services - Other	1,658,934	324,057	454,805	27.4%	4,590,077	138,728	1,411,951	30.8%	957,146
6 Supplies - Materials	4,624,551	794,029	2,102,119	45.5%	3,443,751	94,548	1,468,357	42.6%	(633,762)
7 Capital Outlay	137,892	5,103	23,598	17.1%	483,195	735	31,249	6.5%	7,651
8 Other Expense	403,145	12,500	293,043	72.7%	584,526	12,500	304,159	52.0%	11,116
	<b>\$ 64,061,413</b>	<b>\$ 30,472,057</b>	<b>\$ 50,153,548</b>	<b>78.3%</b>	<b>\$ 70,878,214</b>	<b>\$ 29,098,692</b>	<b>\$ 56,043,522</b>	<b>79.1%</b>	<b>\$ 5,889,974</b>
<b>B) Special Education Instruction 1700-1799</b>									
1 Salaries	\$ 10,675,828	\$ 5,757,900	\$ 8,906,410	83.4%	\$ 10,944,918	\$ 5,996,700	\$ 10,624,799	97.1%	\$ 1,718,389
2 Fringe Benefits	4,279,765	1,276,946	2,452,237	57.3%	4,231,132	1,343,982	2,897,330	68.5%	445,093
3 Purchased Services - Professional	211,000	108,122	184,106	87.3%	204,425	55,204	98,332	48.1%	(85,774)
4 Purchased Services - Property	309	-	-	0.0%	309	-	-	0.0%	-
5 Purchased Services - Other	117,260	853	3,996	3.4%	175,498	920	5,205	3.0%	1,209
6 Supplies - Materials	88,250	3,912	7,742	8.8%	69,309	1,137	25,662	37.0%	17,920
7 Capital Outlay	34,400	-	3,168	9.2%	24,400	-	2,444	10.0%	(724)
8 Other Expense	42,987	50	7,783	18.1%	42,987	-	5,425	12.6%	(2,358)
	<b>\$ 15,449,799</b>	<b>\$ 7,147,783</b>	<b>\$ 11,565,441</b>	<b>74.9%</b>	<b>\$ 15,692,978</b>	<b>\$ 7,397,942</b>	<b>\$ 13,659,196</b>	<b>87.0%</b>	<b>\$ 2,093,755</b>
<b>C) Extra Curricular Instruction 1800-2099</b>									
1 Salaries	\$ 22,257	\$ 6,746	\$ 12,142	54.6%	\$ 22,072	\$ 3,304	\$ 9,267	42.0%	\$ (2,875)
2 Fringe Benefits	5,086	1,509	2,682	52.7%	2,915	740	2,099	72.0%	(584)
3 Purchased Services - Professional	-	-	-	-	7,986	-	5,122	64.1%	5,122
4 Purchased Services - Property	-	-	-	-	-	-	-	-	-
5 Purchased Services - Other	-	-	-	-	-	-	-	-	-
6 Supplies - Materials	-	-	-	-	4,480	-	-	0.0%	-
7 Capital Outlay	-	29,809	29,809	-	-	-	65,339	-	35,530
8 Other Expense	-	-	-	-	-	-	-	-	-
	<b>\$ 27,343</b>	<b>\$ 38,064</b>	<b>\$ 44,633</b>	<b>163.2%</b>	<b>\$ 37,453</b>	<b>\$ 4,043</b>	<b>\$ 81,827</b>	<b>218.5%</b>	<b>\$ 37,194</b>

**SCHOOL DISTRICT 60**  
**Statement of Revenues Net of Expenditures**  
**FOR THE SECOND QUARTER ENDING 12-31-2023**

	FOR THE SECOND QUARTER ENDING 12-31-2022				FOR THE SECOND QUARTER ENDING 12-31-2023				Incr (Deer) from Prior Year
	Budget	Encumbrance 2022-23	2nd Quarter Total	% Received or Expended Modified Accrual	Budget	Encumbrance 2023-		% Received or Expended Modified Accrual	
						24	2nd Quarter Total		
<b>D) Support Services-Students 2100-2199</b>									
1 Salaries	\$ 7,782,095	\$ 4,441,211	\$ 7,047,481	90.6%	\$ 8,813,752	\$ 4,647,459	\$ 8,195,023	93.0%	\$ 1,147,543
2 Fringe Benefits	2,792,158	979,498	1,850,338	66.3%	3,129,774	1,038,102	2,195,928	70.2%	345,590
3 Purchased Services - Professional	266,140	161,761	262,874	98.8%	387,619	100,599	215,824	55.7%	(47,050)
4 Purchased Services - Property	-	-	-	0.0%	-	-	-	0.0%	-
5 Purchased Services - Other	105,822	27,021	49,728	47.0%	104,824	20,441	44,140	42.1%	(5,588)
6 Supplies - Materials	231,799	39,196	78,862	34.0%	121,233	11,696	37,876	31.2%	(40,985)
7 Capital Outlay	66,105	2,547	24,160	36.5%	112,341	5,546	83,453	74.3%	59,293
8 Other Expense	7,825	-	4,569	58.4%	9,797	-	6,442	65.8%	1,872
	<b>\$ 11,251,944</b>	<b>\$ 5,651,234</b>	<b>\$ 9,318,012</b>	<b>82.8%</b>	<b>\$ 12,679,340</b>	<b>\$ 5,823,844</b>	<b>\$ 10,778,686</b>	<b>85.0%</b>	<b>\$ 1,460,674</b>
<b>E) Support Services-Instructional Staff 2200-2299</b>									
1 Salaries	\$ 3,351,244	\$ 1,839,956	\$ 2,997,625	89.4%	\$ 3,775,368	\$ 1,766,306	\$ 3,220,342	85.3%	\$ 222,717
2 Fringe Benefits	1,136,440	400,406	759,397	66.8%	1,170,186	385,021	827,628	70.7%	68,231
3 Purchased Services - Professional	459,188	168,950	287,884	62.7%	419,105	46,608	136,481	32.6%	(151,404)
4 Purchased Services - Property	1,155	-	-	0.0%	78,500	45,959	75,665	96.4%	75,665
5 Purchased Services - Other	171,774	3,280	28,024	16.3%	338,721	2,650	103,353	30.5%	75,329
6 Supplies - Materials	384,650	1,002	93,188	24.2%	296,891	6,068	165,543	55.8%	72,355
7 Capital Outlay	46,957	-	1,350	2.9%	32,996	80	80	0.2%	(1,270)
8 Other Expense	45,729	-	10,834	23.7%	57,017	-	14,288	25.1%	3,454
	<b>\$ 5,597,137</b>	<b>\$ 2,413,593</b>	<b>\$ 4,178,303</b>	<b>74.7%</b>	<b>\$ 6,168,784</b>	<b>\$ 2,252,692</b>	<b>\$ 4,543,380</b>	<b>73.7%</b>	<b>\$ 365,077</b>
<b>F) General Administration 2300-2399</b>									
		Jobs in this category 12 month							
1 Salaries	\$ 860,754	\$ 401,685	\$ 822,722	95.6%	\$ 965,117	\$ 434,015	\$ 891,401	92.4%	\$ 68,680
2 Fringe Benefits	299,195	95,625	218,372	73.0%	330,140	102,807	237,045	71.8%	18,674
3 Purchased Services - Professional	770,875	413,821	583,745	75.7%	1,005,742	455,592	632,612	62.9%	48,867
4 Purchased Services - Property	-	-	-	0.0%	-	-	-	0.0%	-
5 Purchased Services - Other	90,621	-	19,919	22.0%	123,003	200	41,743	33.9%	21,823
6 Supplies - Materials	41,352	-	15,122	36.6%	35,531	40	11,131	31.3%	(3,990)
7 Capital Outlay	9,699	1,099	3,099	32.0%	11,535	-	-	0.0%	(3,099)
8 Other Expense	121,631	-	34,574	28.4%	130,387	-	40,048	30.7%	5,474
	<b>\$ 2,194,127</b>	<b>\$ 912,230</b>	<b>\$ 1,697,553</b>	<b>77.4%</b>	<b>\$ 2,601,455</b>	<b>\$ 992,654</b>	<b>\$ 1,853,981</b>	<b>71.3%</b>	<b>\$ 156,428</b>
<b>G) School Administration 2400-2499</b>									
1 Salaries	\$ 7,852,221	\$ 4,597,919	\$ 7,201,324	91.7%	\$ 9,080,077	\$ 4,596,080	\$ 8,256,940	90.9%	\$ 1,055,616
2 Fringe Benefits	2,424,189	1,012,991	1,827,372	75.4%	2,737,070	1,028,877	2,152,203	78.6%	324,831
3 Purchased Services - Professional	12,200	100	100	0.8%	3,420	-	150	4.4%	50
4 Purchased Services - Property	29,695	-	3,269	11.0%	14,837	-	-	0.0%	(3,269)
5 Purchased Services - Other	53,554	53	4,682	8.7%	39,687	87	10,893	27.4%	6,211
6 Supplies - Materials	238,159	6,647	90,328	37.9%	229,546	6,860	102,271	44.6%	11,943
7 Capital Outlay	17,156	1,117	1,513	8.8%	34,970	7,406	10,236	29.3%	8,723
8 Other Expense	20,630	50	7,721	37.4%	15,155	100	3,977	26.2%	(3,744)
	<b>\$ 10,647,804</b>	<b>\$ 5,618,877</b>	<b>\$ 9,136,308</b>	<b>85.8%</b>	<b>\$ 12,154,762</b>	<b>\$ 5,639,410</b>	<b>\$ 10,536,669</b>	<b>86.7%</b>	<b>\$ 1,400,362</b>
<b>H) Business Services 2500-2599</b>									
		Jobs in this category 12 month							
1 Salaries	\$ 1,914,508	\$ 825,789	\$ 1,710,761	89.4%	\$ 2,191,810	\$ 906,017	\$ 1,876,413	85.6%	\$ 165,652
2 Fringe Benefits	664,470	183,641	460,833	69.4%	720,792	203,424	508,291	70.5%	47,458
3 Purchased Services - Professional	85,923	1,598	3,207	3.7%	83,858	27,723	29,496	35.2%	26,289
4 Purchased Services - Property	356,895	143,043	280,272	78.5%	397,717	113,280	271,322	68.2%	(8,950)
5 Purchased Services - Other	33,940	-	543	1.6%	28,326	312	7,635	27.0%	7,092
6 Supplies - Materials	249,124	88,465	156,883	63.0%	221,103	133,374	186,709	84.4%	29,827
7 Capital Outlay	43,150	-	-	0.0%	41,368	-	-	0.0%	-
8 Other Expense	(578,205)	-	(299,862)	51.9%	(581,357)	-	(282,639)	48.6%	17,223
	<b>\$ 2,769,805</b>	<b>\$ 1,242,537</b>	<b>\$ 2,312,637</b>	<b>83.5%</b>	<b>\$ 3,103,617</b>	<b>\$ 1,384,130</b>	<b>\$ 2,597,227</b>	<b>83.7%</b>	<b>\$ 284,590</b>

**SCHOOL DISTRICT 60**  
**Statement of Revenues Net of Expenditures**  
**FOR THE SECOND QUARTER ENDING 12-31-2023**

	FOR THE SECOND QUARTER ENDING 12-31-2022					FOR THE SECOND QUARTER ENDING 12-31-2023					Incr (Decr) from Prior Year
	Budget	Encumbrance 2022-23	2nd Quarter Total	% Received or Expended Modified Accrual		Budget	Encumbrance 2023-24	2nd Quarter Total	% Received or Expended Modified Accrual		
<b>I) Facilities, Maintenance and Operation of Plant 2600-2699</b>	Majority of jobs in the category are 12 months										
1 Salaries	\$ 7,689,187	\$ 3,557,056	\$ 7,053,236	91.7%	\$ 8,250,830	\$ 4,020,127	\$ 8,118,102	98.4%	\$ 1,064,866		
2 Fringe Benefits	3,019,824	803,666	1,997,906	66.2%	2,928,778	920,617	2,302,062	78.6%	304,156		
3 Purchased Services - Professional	765,697	774	365,633	47.8%	836,136	10,230	389,146	46.5%	23,513		
4 Purchased Services - Property	1,320,933	156,826	691,768	52.4%	1,319,731	138,295	813,682	61.7%	121,914		
5 Purchased Services - Other	12,439	-	1,946	15.6%	23,951	-	2,668	11.1%	722		
6 Supplies - Materials	5,715,623	97,730	2,342,100	41.0%	6,235,790	123,136	2,591,311	41.6%	249,211		
7 Capital Outlay	85,948	4,707	28,300	32.9%	70,714	24,168	59,762	84.5%	31,462		
8 Other Expense	(31,250)	-	(3,669)	11.7%	(9,598)	-	(14,225)	148.2%	(10,557)		
	<b>\$ 18,578,401</b>	<b>\$ 4,620,757</b>	<b>\$ 12,477,220</b>	<b>67.2%</b>	<b>\$ 19,656,332</b>	<b>\$ 5,236,573</b>	<b>\$ 14,262,508</b>	<b>72.6%</b>	<b>\$ 1,785,288</b>		
<b>J) Pupil Transportation 2700-2799</b>											
1 Salaries	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -		
2 Fringe Benefits	-	-	-	0.0%	-	-	-	0.0%	-		
3 Purchased Services - Professional	-	-	-	-	-	-	-	-	-		
4 Purchased Services - Property	178,450	39,092	77,385	43.4%	115,828	46,211	95,933	82.8%	18,548		
5 Purchased Services - Other	3,687,000	2,639,879	3,584,117	97.2%	3,734,108	1,708,095	2,731,660	73.2%	(852,457)		
6 Supplies - Materials	370,590	308,522	370,590	100.0%	417,190	361,779	416,100	99.7%	45,510		
7 Capital Outlay	-	-	-	0.0%	-	-	-	0.0%	-		
8 Other Expense	-	-	-	0.0%	-	-	-	0.0%	-		
	<b>\$ 4,236,040</b>	<b>\$ 2,987,493</b>	<b>\$ 4,032,093</b>	<b>95.2%</b>	<b>\$ 4,267,126</b>	<b>\$ 2,116,084</b>	<b>\$ 3,243,693</b>	<b>76.0%</b>	<b>\$ (788,399)</b>		
<b>K) Human Resources 2800-2839</b>	Jobs in this category 12 month										
1 Salaries	\$ 902,897	\$ 386,190	\$ 779,190	86.3%	\$ 989,005	\$ 455,868	\$ 924,400	93.5%	\$ 145,211		
2 Fringe Benefits	304,279	83,710	193,470	63.6%	275,087	99,867	233,055	84.7%	39,585		
3 Purchased Services - Professional	138,111	59,151	102,920	74.5%	145,111	61,063	105,841	72.9%	2,921		
4 Purchased Services - Property	-	-	-	0.0%	-	-	-	0.0%	-		
5 Purchased Services - Other	34,500	-	9,829	28.5%	38,900	4,402	16,514	42.5%	6,685		
6 Supplies - Materials	39,460	1,973	13,984	35.4%	36,060	1,850	18,962	52.6%	4,978		
7 Capital Outlay	23,300	-	396	1.7%	12,300	-	500	4.1%	104		
8 Other Expense	12,708	-	7,418	58.4%	15,708	-	6,396	40.7%	(1,021)		
	<b>\$ 1,455,255</b>	<b>\$ 531,025</b>	<b>\$ 1,107,206</b>	<b>76.1%</b>	<b>\$ 1,512,171</b>	<b>\$ 623,050</b>	<b>\$ 1,305,668</b>	<b>86.3%</b>	<b>\$ 198,462</b>		
<b>L) Information Systems Services 2840-2849, 2890</b>	Jobs in this category 12 month										
1 Salaries	\$ 1,188,347	\$ 513,899	\$ 1,028,085	86.5%	\$ 1,225,493	\$ 574,333	\$ 1,148,703	93.7%	\$ 120,618		
2 Fringe Benefits	406,575	115,692	273,102	67.2%	399,486	130,051	311,254	77.9%	38,152		
3 Purchased Services - Professional	127,300	23,335	53,823	42.3%	101,431	12,588	43,990	43.4%	(9,833)		
4 Purchased Services - Property	155,633	46,956	130,875	84.1%	320,091	12,980	270,966	84.7%	140,091		
5 Purchased Services - Other	331,109	157,986	320,056	96.7%	1,539,123	201,359	1,457,557	94.7%	1,137,502		
6 Supplies - Materials	1,388,065	11,489	1,057,122	76.2%	199,181	4,591	51,753	26.0%	(1,005,368)		
7 Capital Outlay	339,693	16,699	29,555	8.7%	424,017	424	90,689	21.4%	61,134		
8 Other Expense	6,300	-	2,622	41.6%	6,600	-	2,291	34.7%	(331)		
	<b>\$ 3,943,022</b>	<b>\$ 886,055</b>	<b>\$ 2,895,240</b>	<b>73.4%</b>	<b>\$ 4,215,422</b>	<b>\$ 936,326</b>	<b>\$ 3,377,203</b>	<b>80.1%</b>	<b>\$ 481,963</b>		
<b>M) Risk Management Services 2850</b>											
1 Salaries	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -		
2 Fringe Benefits	-	-	-	0.0%	-	-	-	0.0%	-		
3 Purchased Services - Professional	-	-	-	0.0%	-	-	-	0.0%	-		
4 Purchased Services - Property	-	-	-	0.0%	-	-	-	0.0%	-		
5 Purchased Services - Other	900,000	-	450,000	50.0%	700,000	-	349,999	50.0%	(100,001)		
6 Supplies - Materials	-	-	-	0.0%	-	-	-	0.0%	-		
7 Capital Outlay	-	-	-	0.0%	-	-	-	0.0%	-		
8 Other Expense	-	-	-	0.0%	-	-	-	0.0%	-		
	<b>\$ 900,000</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>50.0%</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ 349,999</b>	<b>50.0%</b>	<b>\$ (100,001)</b>		

**SCHOOL DISTRICT 60**  
**Statement of Revenues Net of Expenditures**  
**FOR THE SECOND QUARTER ENDING 12-31-2023**

	FOR THE SECOND QUARTER ENDING 12-31-2022				FOR THE SECOND QUARTER ENDING 12-31-2023				Incr (Decr) from Prior Year
	Budget	Encumbrance 2022-23	2nd Quarter Total	% Received or Expended Modified Accrual	Budget	Encumbrance 2023-24	2nd Quarter Total	% Received or Expended Modified Accrual	
<b>N) Other Support Services 2990-2999</b>									
1 Salaries	\$ 445,552	\$ 107,896	\$ 398,383	89.4%	\$ 533,489	\$ 93,769	\$ 656,403	123.0%	\$ 258,021
2 Fringe Benefits	965,229	31,187	545,988	56.6%	1,074,678	27,244	552,084	51.4%	6,097
3 Purchased Services - Professional	63,285	9,796	16,722	26.4%	27,466	9,976	16,786	61.1%	64
4 Purchased Services - Property	-	-	-	0.0%	-	-	-	0.0%	-
5 Purchased Services - Other	12,126	3,124	4,988	41.1%	8,543	-	6,794	79.5%	1,805
6 Supplies - Materials	15,674	-	-	0.0%	18,705	-	-	0.0%	-
7 Capital Outlay	-	-	-	0.0%	-	-	-	0.0%	-
8 Other Expense	5,856	-	5,680	97.0%	63,685	-	9,107	14.3%	3,428
	<b>\$ 1,507,722</b>	<b>\$ 152,003</b>	<b>\$ 971,760</b>	<b>64.5%</b>	<b>\$ 1,726,566</b>	<b>\$ 130,989</b>	<b>\$ 1,241,175</b>	<b>71.9%</b>	<b>\$ 269,415</b>
<b>O) Other Support ,Volunteer, Community Svcs 2900-2910, 3300</b>									
1 Salaries	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	-	-	-	0.0%	-	-	-	0.0%	-
3 Purchased Services - Professional	6,000	-	-	0.0%	3,096	-	-	0.0%	-
4 Purchased Services - Property	-	-	-	0.0%	-	-	-	0.0%	-
5 Purchased Services - Other	-	-	-	0.0%	-	-	-	0.0%	-
6 Supplies - Materials	11,139	8,243	11,100	99.6%	18,624	3,618	7,000	37.6%	(4,100)
7 Capital Outlay	-	-	-	0.0%	-	-	-	0.0%	-
8 Other Expense	-	-	-	0.0%	-	-	-	0.0%	-
	<b>\$ 17,139</b>	<b>\$ 8,243</b>	<b>\$ 11,100</b>	<b>64.8%</b>	<b>\$ 21,720</b>	<b>\$ 3,618</b>	<b>\$ 7,000</b>	<b>32.2%</b>	<b>\$ (4,100)</b>
<b>P) Facilities Acquisitions and Construction Svcs 4000-4999</b>									
1 Salaries	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	-	-	-	0.0%	-	-	-	0.0%	-
3 Purchased Services - Professional	-	-	-	0.0%	-	-	-	0.0%	-
4 Purchased Services - Property	-	-	-	0.0%	-	-	-	0.0%	-
5 Purchased Services - Other	618,150	-	212,834	34.4%	423,000	-	234,060	55.3%	21,227
6 Supplies - Materials	-	-	-	0.0%	-	-	-	0.0%	-
7 Capital Outlay	-	-	-	0.0%	-	-	-	0.0%	-
8 Other Expense	-	-	-	0.0%	-	-	-	0.0%	-
	<b>\$ 618,150</b>	<b>\$ -</b>	<b>\$ 212,834</b>	<b>34.4%</b>	<b>\$ 423,000</b>	<b>\$ -</b>	<b>\$ 234,060</b>	<b>55.3%</b>	<b>\$ 21,227</b>
<b>Q) Debt Services 5000-5999</b>									
1 Principal	\$ 494,594	\$ -	\$ 242,596	49.0%	\$ 533,448	\$ -	\$ 261,761	49.1%	\$ 19,166
2 Interest	134,885	-	52,409	38.9%	111,188	-	47,270	42.5%	(5,139)
	<b>\$ 629,479</b>	<b>\$ -</b>	<b>\$ 295,004</b>	<b>46.9%</b>	<b>\$ 644,636</b>	<b>\$ -</b>	<b>\$ 309,031</b>	<b>47.9%</b>	<b>\$ 14,026</b>
<b>Total Expenditures</b>	<b>\$ 143,884,580</b>	<b>\$ 62,681,951</b>	<b>\$ 110,858,891</b>	<b>77.0%</b>	<b>\$ 156,483,576</b>	<b>\$ 61,640,046</b>	<b>\$ 124,424,825</b>	<b>40.1%</b>	<b>\$ 13,565,935</b>
<b>R) Reserves &amp; Contingencies</b>									
1 Contingency Committed	\$ 7,575,530				\$ 8,576,718				
2 General Contingency-Unassigned	(7,953,969)				(554,445)				
3 New Facility Supplies - Assigned	2,500,000				-				
4 School Carryover - Assigned	250,000				-				
5 NonSpensible	-				-				
6 PrePaid	2,083,802				2,083,802				
7 TABOR Amendment 1-Restricted	4,450,000				4,550,000				
8 Multi-year Agreements-Restricted	1,000,000				896,807				
<b>Total Appropriated Reserves</b>	<b>\$ 9,905,363</b>				<b>\$ 15,552,882</b>				
<b>Total Appropriation</b>	<b>\$ 153,789,943</b>				<b>\$ 172,036,458</b>				

**2023-24 School Year  
Revenue and Expenditure Summary  
For the Quarter Ending 12-31-2023 Unaudited**

	Quarter Ending 12-31-23				Quarter Ending 12-31-2023 % of Budget 2023-24
	Budget	Encumbrance	Actual	Total	
<b>Beginning Fund Balance Fund 17, 18 19</b>	<u>\$ 5,762,639</u>			<u>\$ 5,762,639</u>	
<b>Revenue General Fund Sub Funds</b>					
Athletics Fund 17	\$ 3,476,450		\$ 1,817,207	\$ 1,817,207	
Insurance Fund 18	1,950,000		1,011,566	1,011,566	
CPP (Colorado Preschool) Fund 19	4,050,644		2,602,410	2,602,410	
<b>Total General Sub fund Revenue</b>	<u>\$ 9,477,094</u>		<u>\$ 5,431,183</u>	<u>\$ 5,431,183</u>	
<b>Expenditures General Fund Sub Funds</b>					
Athletics Fund 17	\$ 3,349,595	\$ 490,075	\$ 1,518,273	\$ 2,008,348	60.0%
Insurance Fund 18	2,430,000	108,736	1,614,623	1,723,359	70.9%
CPP (Colorado Preschool) Fund 19	5,397,031	2,246,963	2,028,056	4,275,019	79.2%
<b>Total General Fund Sub Fund Expenditures</b>	<u>\$ 11,176,626</u>	<u>\$ 2,845,773</u>	<u>\$ 5,160,952</u>	<u>\$ 8,006,725</u>	<b>71.6%</b>
<b>General Fund Sub Fund Ending Fund Balance</b>	<u>\$ 4,063,107</u>			<u>\$ 3,187,097</u>	

**SCHOOL DISTRICT 60**

**FY2023-2024 Quarter Ending 12-31-2023 OTHER FUNDS FINANCIAL REPORT**

**COMPARISON OF REVENUES AND EXPENDITURES**

	FOR THE SECOND QUARTER ENDING 12-31-2022			FOR THE SECOND QRT ENDING 13-31-2023 Unaudited					
	Budget	Total	Expended	Budget	Encumbrance	Actual	Total	Received	from Prior
<b><u>Athletic Fund 17</u></b>									
Beginning fund balance	\$ 593,245	\$ 593,245		\$ 321,811	\$ -		\$ 321,811		
Revenue	\$ 2,465,000	\$ 1,358,550	55.1%	\$ 3,476,450	\$ -	\$ 1,817,207	\$ 1,817,207	52.3%	\$ 458,657
Expenditures	\$ 3,047,983	\$ 1,735,558	56.9%	\$ 3,349,595	\$ 490,075	\$ 1,518,273	\$ 2,008,348	60.0%	\$ 272,790
Revenue over (under) expenditures	\$ (582,983)	\$ (377,008)		\$ 126,855	\$ (490,075)	\$ 298,934	\$ (191,141)		\$ 185,867
Ending fund balance	\$ 10,262	\$ 216,237		\$ 448,666	\$ (490,075)	\$ 298,934	\$ 130,670		
<b><u>Insurance Fund 18</u></b>									
Beginning fund balance	\$ 1,445,981	\$ 1,445,981		\$ 2,040,902			\$ 2,040,902		
Revenue	\$ 1,978,900	\$ 939,450	47.5%	\$ 1,950,000	\$ -	\$ 1,011,566	\$ 1,011,566	51.9%	\$ 72,116
Expenditures	\$ 2,009,000	\$ 1,537,167	76.5%	\$ 2,430,000	\$ 108,736	\$ 1,614,623	\$ 1,723,359	70.9%	\$ 186,192
Revenue over (under) expenditures	\$ (30,100)	\$ (597,717)		\$ (480,000)	\$ (108,736)	\$ (603,057)	\$ (711,793)		\$ (114,076)
Ending fund balance	\$ 1,415,881	\$ 848,264		\$ 1,560,902	\$ (108,736)	\$ (603,057)	\$ 1,329,109		
<b><u>Preschool Fund 19</u></b>									
Beginning fund balance	\$ 2,505,884	\$ 2,505,884		\$ 3,399,926			\$ 3,399,926		
Revenue	\$ 5,840,804	\$ 2,920,404	50.0%	\$ 4,050,644	\$ -	\$ 2,602,410	\$ 2,602,410	64.2%	\$ (317,994)
Expenditures	\$ 5,810,462	\$ 4,353,246	74.9%	\$ 5,397,031	\$ 2,246,963	\$ 2,028,056	\$ 4,275,019	79.2%	\$ (78,227)
Revenue over (under) expenditures	\$ 30,342	\$ (1,432,842)		\$ (1,346,387)	\$ (2,246,963)	\$ 574,354	\$ (1,672,609)		\$ (239,767)
Ending fund balance	\$ 2,536,226	\$ 1,073,042		\$ 2,053,539	\$ (2,246,963)	\$ 574,354	\$ 1,727,317		
<b>General Fund Sub Fund Ending Fund Balance</b>	<b>\$ 3,962,369</b>	<b>\$ 2,137,543</b>		<b>\$ 4,063,107</b>	<b>\$ (2,845,773)</b>	<b>\$ 270,231</b>	<b>\$ 3,187,097</b>		



**2023-24 School Year  
Revenue and Expenditure Summary  
For the Quarter Ending 12-31-2023 Unaudited**

	Quarter Ending 12-31-2023				Quarter Ending 12-31-2023 % of Budget 2023-24
	Budget	Encumbrance	Actual	Total	
<b>Beginning Fund Balances Fund 22,31,41 and 64</b>	\$ 95,142,424			\$ 95,142,424	
<b>Revenue Other Governmental Funds</b>					
Grant Fund 22	\$ 76,389,446		\$ 31,898,784	\$ 31,898,784	
Bond Redemption Fund 31	18,098,889		776,677	776,677	Property Taxes
Building Fund 41	1,689,450		4,630,074	4,630,074	
Risk Related Fund 64	1,428,150		642,744	642,744	From Fund 10
<b>Total Revenue Other Governmental Funds</b>	\$ 97,605,935		\$ 37,948,279	\$ 37,948,279	
<b>Expenditures Other Governmental Funds</b>					
Grant Fund 22	\$ 76,389,446	\$ 17,179,745	\$ 25,720,066	\$ 42,899,810	56.2%
Bond Redemption Fund 31	17,938,183	-	13,330,980	13,330,980	74.3%
Building Fund 41	74,456,085	9,896,493	17,154,253	27,050,746	36.3%
Risk Related Fund 64	1,766,000	64,178	895,711	959,888	54.4%
<b>Total Other Governmental Funds Expenditures</b>	\$ 170,549,714	\$ 27,140,415	\$ 57,101,010	\$ 84,241,425	49.4%
<b>Other Governmental Funds Ending Balance</b>	\$ 22,198,645			\$ 48,849,278	

**SCHOOL DISTRICT 60**  
**FY2023-2024 Quarter Ending 12-31-2023 OTHER FUNDS FINANCIAL REPORT**  
**COMPARISON OF REVENUES AND EXPENDITURES**

	FOR THE SECOND QUARTER ENDING 12-31-2022			FOR THE SECOND QRT ENDING 13-31-2023 Unaudited					
	Budget	Total	Expended	Budget	Encumbrance	Actual	Total	Received	from Prior
<b>Other Governmental Funds</b>									
<b><u>Grant Fund 22</u></b>									
Beginning fund balance	\$ -	\$ -		\$ -			\$ -		
Revenue	\$ 92,181,270	\$ 17,204,755	18.7%	\$ 76,389,446		\$ 31,898,784	\$ 31,898,784	41.8%	\$ 14,694,030
Expenditures	\$ 92,181,270	\$ 19,893,693	21.6%	\$ 76,389,446	\$ 17,179,745	\$ 25,720,066	\$ 42,899,810	56.2%	\$ 23,006,117
Revenue over (under) expenditures	\$ -	\$ (2,688,938)		\$ -	\$ (17,179,745)	\$ 6,178,719	\$ (11,001,026)		\$ (8,312,088)
Ending fund balance	\$ -	\$ (2,688,938)		\$ -	\$ (17,179,745)	\$ 6,178,719	\$ (11,001,026)		
<b><u>Bond Redemption Fund 31</u></b>									
Beginning fund balance	\$ 19,142,706	\$ 19,142,706		\$ 19,256,066			\$ 19,256,066		
Revenue	\$ 19,184,655	\$ 932,121	4.9%	\$ 18,098,889	\$ -	\$ 776,677	\$ 776,677	4.3%	\$ (155,444)
Expenditures	\$ 18,000,615	\$ 13,169,246	73.2%	\$ 17,938,183	\$ -	\$ 13,330,980	\$ 13,330,980	74.3%	\$ 161,734
Revenue over (under) expenditures	\$ 1,184,040	\$ (12,237,125)		\$ 160,706	\$ -	\$ (12,554,303)	\$ (12,554,303)		\$ (317,178)
Ending fund balance	\$ 20,326,746	\$ 6,905,581		\$ 19,416,772	\$ -	\$ (12,554,303)	\$ 6,701,763		
<b><u>Bond Projects Fund 41</u></b>									
Beginning fund balance	\$ 139,991,976	\$ 139,991,976		\$ 72,766,635			\$ 72,766,635		
Revenue	\$ 6,175,579	\$ 1,213,176	19.6%	\$ 1,689,450		\$ 4,630,074	\$ 4,630,074	274.1%	\$ 3,416,898
Expenditures	\$ 168,459,374	\$ 110,003,348	65.3%	\$ 74,456,085	\$ 9,896,493	\$ 17,154,253	\$ 27,050,746	36.3%	\$ (82,952,602)
Revenue over (under) expenditures	\$ (162,283,795)	\$ (108,790,172)		\$ (72,766,635)	\$ (9,896,493)	\$ (12,524,180)	\$ (22,420,672)		\$ 86,369,499
Ending fund balance	\$ (22,291,819)	\$ 31,201,804		\$ -	\$ (9,896,493)	\$ (12,524,180)	\$ 50,345,963		
<b><u>Risk Related Activity Fund 64</u></b>									
Beginning fund balance	\$ 3,311,556	\$ 3,311,556		\$ 3,119,723			\$ 3,119,723		
Revenue	\$ 1,628,050	\$ 730,850	44.9%	\$ 1,428,150		\$ 642,744	\$ 642,744	45.0%	\$ (88,106)
Expenditures	\$ 1,774,000	\$ 938,050	52.9%	\$ 1,766,000	\$ 64,178	\$ 895,711	\$ 959,888	54.4%	\$ 21,838
Revenue over (under) expenditures	\$ (145,950)	\$ (207,200)		\$ (337,850)	\$ (64,178)	\$ (252,967)	\$ (317,145)		\$ (109,945)
Ending fund balance	\$ 3,165,606	\$ 3,104,356		\$ 2,781,873	\$ (64,178)	\$ (252,967)	\$ 2,802,578		
<b>Other Governmental Funds Ending Balances</b>	<b>\$ 1,200,533</b>	<b>\$ 38,522,803</b>		<b>\$ 22,198,645</b>	<b>\$ (27,140,415)</b>	<b>\$ (19,152,731)</b>	<b>\$ 48,849,278</b>		

**2023-24 School Year  
Revenue and Expenditure Summary  
For the Quarter Ending 12-31-2023 Unaudited**

	Quarter Ending 12-31-2023				Quarter Ending 12-31-2023 % of Budget 2023-24
	Budget	Encumbrance	Actual	Total	
<b>Beginning Fund Balance Funds 21,23,27 and 43</b>	<b>\$ 42,498,567</b>			<b>\$ 42,498,567</b>	
<b>Revenue Non-Major Governmental Funds</b>					
Nutrition Services Fund 21	\$ 10,457,390		\$ 5,094,705	\$ 5,094,705	
Pupil Activity Fund 23	2,558,925		1,107,349	1,107,349	
Education Foundation 27	158,000		29,275	29,275	
Capital Projects Fund 43	42,185,505		14,626,051	14,626,051	
<b>Total Revenue Non-Major Governmental Funds</b>	<b>\$ 55,359,820</b>		<b>\$ 20,857,381</b>	<b>\$ 20,857,381</b>	
<b>Expenditures Non-Major Governmental Funds</b>					
Nutrition Services Fund 21	\$ 12,671,230	\$ 5,238,017	\$ 3,848,335	\$ 9,086,351	71.7%
Pupil Activity Fund 23	4,621,724	76,579	1,051,831	1,128,410	24.4%
Education Foundation 27	347,944	1,234	62,295	63,529	18.3%
Capital Projects Fund 43	44,401,301	2,184,075	11,647,547	13,831,621	31.2%
<b>Total Expenditures Non-Major Governmental Funds</b>	<b>\$ 62,042,199</b>	<b>\$ 7,499,904</b>	<b>\$ 16,610,007</b>	<b>\$ 24,109,911</b>	<b>38.9%</b>
<b>Non-Major Governmental Funds Ending Balance</b>	<b>\$ 35,816,188</b>			<b>\$ 39,246,037</b>	

**SCHOOL DISTRICT 60**  
**FY2023-2024 Quarter Ending 12-31-2023 OTHER FUNDS FINANCIAL REPORT**  
**COMPARISON OF REVENUES AND EXPENDITURES**

	FOR THE SECOND QUARTER ENDING 12-31-2022			FOR THE SECOND QRT ENDING 13-31-2023 Unaudited					
	Budget	Total	Expended	Budget	Encumbrance	Actual	Total	Received	from Prior
<b>Non-Major Governmental Funds</b>									
<b><u>Nutrition Services Fund 21</u></b>									
Beginning fund balance	\$ 7,263,583	\$ 7,263,583		\$ 9,070,327			\$ 9,070,327		
Revenue	\$ 9,169,426	\$ 4,695,791	51.2%	\$ 10,457,390		\$ 5,094,705	\$ 5,094,705	48.7%	\$ 398,914
Expenditures	\$ 12,647,141	\$ 9,129,162	72.2%	\$ 12,671,230	\$ 5,238,017	\$ 3,848,335	\$ 9,086,351	71.7%	\$ (42,811)
Revenue over (under) expenditures	\$ (3,477,715)	\$ (4,433,371)		\$ (2,213,840)	\$ (5,238,017)	\$ 1,246,370	\$ (3,991,646)		\$ 441,725
Ending fund balance	\$ 3,785,868	\$ 2,830,212		\$ 6,856,487	\$ (5,238,017)	\$ 1,246,370	\$ 5,078,681		
<b><u>Student Activities Fund 23</u></b>									
Beginning fund balance	\$ 2,143,681	\$ 2,143,681		\$ 2,476,286			\$ 2,476,286		
Revenue	\$ 2,504,000	\$ 1,008,701	40.3%	\$ 2,558,925		\$ 1,107,349	\$ 1,107,349	43.3%	\$ 98,648
Expenditures	\$ 4,173,193	\$ 849,110	20.3%	\$ 4,621,724	\$ 76,579	\$ 1,051,831	\$ 1,128,410	24.4%	\$ 279,299
Revenue over (under) expenditures	\$ (1,669,193)	\$ 159,591		\$ (2,062,799)	\$ (76,579)	\$ 55,519	\$ (21,060)		\$ (180,651)
Ending fund balance	\$ 474,488	\$ 2,303,272		\$ 413,487	\$ (76,579)	\$ 55,519	\$ 2,455,226		
<b><u>Education Foundation Fund 27</u></b>									
Beginning fund balance	\$ 230,579	\$ 230,579		\$ 212,379			\$ 212,379		
Revenue	\$ 158,300	\$ 48,968	30.9%	\$ 158,000		\$ 29,275	\$ 29,275	18.5%	\$ (19,693)
Expenditures	\$ 349,181	\$ 95,208	27.3%	\$ 347,944	\$ 1,234	\$ 62,295	\$ 63,529	18.3%	\$ (31,680)
Revenue over (under) expenditures	\$ (190,881)	\$ (46,241)		\$ (189,944)	\$ (1,234)	\$ (33,020)	\$ (34,254)		\$ 11,987
Ending fund balance	\$ 39,698	\$ 184,338		\$ 22,435	\$ (1,234)	\$ (33,020)	\$ 178,125		
<b><u>Capital Projects Fund 43</u></b>									
Beginning fund balance	\$ 23,100,440	\$ 23,100,440		\$ 30,739,575			\$ 30,739,575		
Revenue	\$ 50,789,352	\$ 9,667,462	19.0%	\$ 42,185,505		\$ 14,626,051	\$ 14,626,051	34.7%	\$ 4,958,590
Expenditures	\$ 50,699,750	\$ 9,838,650	19.4%	\$ 44,401,301	\$ 2,184,075	\$ 11,647,547	\$ 13,831,621	31.2%	\$ 3,992,971
Revenue over (under) expenditures	\$ 89,602	\$ (171,188)		\$ (2,215,796)	\$ (2,184,075)	\$ 2,978,505	\$ 794,430		\$ 965,618
Ending fund balance	\$ 23,190,042	\$ 22,929,252		\$ 28,523,779	\$ (2,184,075)	\$ 2,978,505	\$ 31,534,005		
<b>Non-Major Governmental Funds Ending Balances</b>	<b>\$ 27,490,096</b>	<b>\$ 28,247,074</b>		<b>\$ 35,816,188</b>	<b>\$ (7,499,904)</b>	<b>\$ 4,247,374</b>	<b>\$ 39,246,037</b>		