

SCHOOL DISTRICT 60

Statement of Revenues Net of Expenditures

For the First Quarter Ending 9-30-2024

I	For the First Quarter Ending 9-30-2023					For the First Quarter Ending 9-30-2024					Incr (Decr) from Prior Year
	Budget	Encumbrance 2023-24	1st Qrt Actual	FY 2023-2024 Unaudited	% Received or Expended Modified Accrual	Budget	Encumbrance 2024-25	1st Qrt Actual	FY 2024-2025 Unaudited	% Received or Expended Modified Accrual	
REVENUES											
1	\$ 33,384,326	\$ -	\$ 428,890	\$ 428,890	1.3%	\$ 40,203,697	\$ -	\$ 546,206	\$ 546,206	1.4%	\$ 117,316
2	3,221,057	-	799,741	799,741	24.8%	3,226,427	-	729,423	729,423	22.6%	(70,319)
3	-	-	3,274	3,274	-	-	-	(881)	(881)	-	(4,155)
4	175,000	-	-	-	0.0%	175,000	-	-	-	0.0%	-
5	230,000	-	-	-	-	230,000	-	-	-	-	-
6	1,425,000	-	647,559	647,559	45.4%	1,425,000	-	535,162	535,162	37.6%	(112,397)
7	155,000	-	48,846	48,846	31.5%	155,000	-	56,936	56,936	36.7%	8,089
8	1,061,000	-	994,512	994,512	93.7%	1,065,880	-	169,549	169,549	15.9%	(824,963)
9	772,337	-	161,918	161,918	21.0%	878,037	-	195,528	195,528	22.3%	33,610
10	505,328	-	140,436	140,436	27.8%	505,328	-	127,304	127,304	25.2%	(13,132)
11	-	-	-	-	-	-	-	-	-	-	-
12	9,800	-	-	-	0.0%	9,800	-	-	-	0.0%	-
13	154,442	-	58,226	58,226	37.7%	160,442	-	225,838	225,838	140.8%	167,613
14	13,000	-	1,651	1,651	12.7%	21,000	-	1,092	1,092	5.2%	(559)
15	123,935,144	-	30,098,427	30,098,427	24.3%	121,186,196	-	30,296,550	30,296,550	25.0%	198,123
17	312,393	-	-	-	0.0%	312,393	-	-	-	0.0%	-
18	400,000	-	-	-	0.0%	400,000	-	-	-	0.0%	-
20	7,307,002	-	7,307,002	7,307,002	100.0%	7,584,194	-	7,574,961	7,574,961	99.9%	267,959
21	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-
24	4,050,644	-	730,555	730,555	-	3,871,148	-	1,725,535	1,725,535	44.6%	994,980
26	525,000	-	-	-	0.0%	551,441	-	-	-	0.0%	-
29	150,000	-	156,725	156,725	104.5%	156,725	-	151,275	151,275	96.5%	(5,450)
30	162,000	-	209,763	209,763	129.5%	209,763	-	205,464	205,464	98.0%	(4,299)
31	2,200,000	-	-	-	0.0%	2,664,940	-	-	-	0.0%	-
32	-	-	-	-	-	-	-	272,919	272,919	-	272,919
33	10,000	-	3,904	3,904	39.0%	15,000	-	-	-	0.0%	(3,904)
34	300,000	-	41,218	41,218	13.7%	300,000	-	17,838	17,838	5.9%	(23,380)
35	(2,750,000)	-	(687,501)	(687,501)	25.0%	(2,400,000)	-	(600,000)	(600,000)	25.0%	87,501
36	(1,850,000)	-	(462,501)	(462,501)	25.0%	(1,850,000)	-	(462,501)	(462,501)	25.0%	-
37	(9,800,000)	-	(2,450,001)	(2,450,001)	25.0%	(9,800,000)	-	(2,450,001)	(2,450,001)	25.0%	-
38	(19,062,525)	-	(4,776,838)	(4,776,838)	25.1%	(18,924,219)	-	(4,695,257)	(4,695,257)	24.8%	81,581
Total Revenues	\$ 146,995,948	\$ -	\$ 33,455,805	\$ 33,455,805	22.8%	\$ 152,333,192	\$ -	\$ 34,622,938	\$ 34,622,938	22.7%	\$ 1,167,133

SCHOOL DISTRICT 60

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	For the First Quarter Ending 9-30-2023					For the First Quarter Ending 9-30-2024					Incr (Decr) from Prior Year
	Budget	Encumbrance 2023-24	1st Qrt Actual	FY 2023-2024 Unaudited	% Received or Expended Modified Accrual	Budget	Encumbrance 2024-25	1st Qrt Actual	FY 2024-2025 Unaudited	% Received or Expended Modified Accrual	
II TOTAL EXPENDITURES											
1 Salaries	\$ 94,546,256	\$ 70,276,872	\$ 16,221,887	\$ 86,498,759	91.5%	\$ 100,788,635	\$ 77,595,639	\$ 18,206,734	\$ 95,802,373	95.1%	\$ 9,303,614
2 Fringe Benefits	35,115,459	15,948,619	5,812,682	21,761,301	62.0%	35,652,643	16,913,734	6,440,060	23,353,794	65.5%	1,592,492
3 Purchased Services - Professional	3,654,109	1,212,770	333,411	1,546,182	42.3%	3,632,913	1,466,206	409,235	1,875,441	51.6%	329,259
4 Purchased Services - Property	2,305,439	616,296	599,054	1,215,350	52.7%	2,795,622	681,214	606,363	1,287,577	46.1%	72,227
5 Purchased Services - Other	12,323,647	3,526,132	2,720,130	6,246,262	50.7%	11,955,880	3,969,120	3,078,294	7,047,414	58.9%	801,151
6 Supplies - Materials	11,526,749	1,190,773	2,242,089	3,432,861	29.8%	12,696,327	1,100,031	1,569,292	2,669,322	21.0%	(763,539)
7 Capital Outlay	1,386,456	99,665	245,348	345,013	24.9%	1,121,433	164,881	163,570	328,451	29.3%	(16,562)
8 Other Expense	377,857	10,526	57,821	68,347	18.1%	273,064	3,788	66,095	69,883	25.6%	1,536
9 Other Sources & Uses	644,636	-	146,215	146,215	22.7%	644,636	-	153,979	153,979	23.9%	7,765
Total Expenditures	\$ 161,880,607	\$ 92,881,653	\$ 28,378,638	\$ 121,260,291	74.9%	\$ 169,561,153	\$ 101,894,612	\$ 30,693,622	\$ 132,588,234	78.2%	\$ 11,327,943
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ (14,884,659)					\$ (17,227,961)					
Beginning Fund Balance	\$ 35,399,111					\$ 33,546,297					
Ending Fund Balance	\$ 20,514,452					\$ 16,318,336					
Percent in Reserves	14%					11%					
III EXPENDITURE DETAIL											

A) Instruction 0010-1699											
1 Salaries	\$ 47,442,697	\$ 35,745,024	\$ 7,106,275	\$ 42,851,298	90.3%	\$ 50,525,575	\$ 40,160,172	\$ 8,129,755	\$ 48,289,927	95.6%	\$ 5,438,628
2 Fringe Benefits	18,015,171	8,109,444	2,594,455	10,703,899	59.4%	17,413,905	9,045,166	2,920,448	11,965,615	68.7%	1,261,715
3 Purchased Services - Professional	427,889	21,000	2,200	23,200	5.4%	402,222	57,067	3,863	60,930	15.1%	37,730
4 Purchased Services - Property	83,426	28,510	5,595	34,105	40.9%	51,352	27,440	-	27,440	53.4%	(6,665)
5 Purchased Services - Other	4,651,003	480,556	1,066,840	1,547,396	33.3%	4,382,143	151,265	1,411,002	1,562,267	35.7%	14,872
6 Supplies - Materials	3,591,079	204,920	1,035,257	1,240,176	34.5%	4,211,000	99,822	419,293	519,115	12.3%	(721,061)
7 Capital Outlay	622,934	45,337	9,252	54,589	8.8%	249,674	27,125	3,395	30,519	12.2%	(24,070)
8 Other Expense	626,627	10,476	167,539	178,015	28.4%	509,517	3,510	172,684	176,194	34.6%	(1,821)
	\$ 75,460,824	\$ 44,645,267	\$ 11,987,412	\$ 56,632,679	75.0%	\$ 77,745,387	\$ 49,571,566	\$ 13,060,440	\$ 62,632,006	80.6%	\$ 5,999,328

B) Special Education Instruction 1700-1799											
1 Salaries	\$ 10,944,918	\$ 9,132,306	\$ 1,861,866	\$ 10,994,172	100.5%	\$ 12,115,208	\$ 9,642,327	\$ 1,983,575	\$ 11,625,902	96.0%	\$ 631,729
2 Fringe Benefits	4,231,132	2,084,900	676,830	2,761,730	65.3%	4,128,364	2,186,762	723,018	2,909,780	70.5%	148,050
3 Purchased Services - Professional	204,425	78,294	11,654	89,948	44.0%	152,525	64,332	8,158	72,490	47.5%	(17,458)
4 Purchased Services - Property	309	-	-	-	0.0%	309	-	-	-	0.0%	-
5 Purchased Services - Other	175,498	1,170	840	2,010	1.1%	231,422	6,740	704	7,444	3.2%	5,434
6 Supplies - Materials	69,309	5,803	7,825	13,628	19.7%	90,299	6,649	2,615	9,264	10.3%	(4,364)
7 Capital Outlay	24,400	1,745	699	2,444	10.0%	24,400	-	-	-	0.0%	(2,444)
8 Other Expense	42,987	-	2,859	2,859	6.7%	30,987	-	6,365	6,365	20.5%	3,506
	\$ 15,692,978	\$ 11,304,219	\$ 2,562,572	\$ 13,866,791	88.4%	\$ 16,773,514	\$ 11,906,809	\$ 2,724,435	\$ 14,631,244	87.2%	\$ 764,453

SCHOOL DISTRICT 60

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	Budget	Encumbrance 2023-24	1st Qrt Actual	FY 2023-2024 Unaudited	% Received or Expended Modified Accrual	Budget	Encumbrance 2024-25	1st Qrt Actual	FY 2024-2025 Unaudited	% Received or Expended Modified Accrual	
C) Extra Curricular Instruction 1800-2099											
1 Salaries	\$ 22,072	\$ 5,286	\$ 1,861	\$ 7,147	32.4%	\$ 19,887	\$ 5,821	\$ 2,839	\$ 8,660	43.5%	\$ 1,513
2 Fringe Benefits	2,915	1,205	425	1,630	55.9%	4,060	1,320	647	1,967	48.5%	337
3 Purchased Services - Professional	7,986	-	5,122	5,122	64.1%	10,486	-	6,289	6,289	60.0%	1,166
4 Purchased Services - Property	-	-	-	-	-	-	-	-	-	-	-
5 Purchased Services - Other	-	-	-	-	-	-	-	-	-	-	-
6 Supplies - Materials	4,480	-	-	-	0.0%	4,480	449	4,095	4,544	101.4%	4,544
7 Capital Outlay	-	-	65,339	65,339	-	-	-	-	-	-	(65,339)
8 Other Expense	-	-	-	-	-	-	-	-	-	-	-
	<u>\$ 37,453</u>	<u>\$ 6,492</u>	<u>\$ 72,747</u>	<u>\$ 79,239</u>	<u>211.6%</u>	<u>\$ 38,913</u>	<u>\$ 7,590</u>	<u>\$ 13,870</u>	<u>\$ 21,460</u>	<u>55.1%</u>	<u>\$ (57,779)</u>
D) Support Services-Students 2100-2199											
1 Salaries	\$ 8,813,752	\$ 6,597,556	\$ 1,412,137	\$ 8,009,693	90.9%	\$ 9,121,691	\$ 7,051,169	\$ 1,597,001	\$ 8,648,169	94.8%	\$ 638,476
2 Fringe Benefits	3,129,774	1,493,591	491,176	1,984,767	63.4%	3,192,943	1,594,320	554,866	2,149,186	67.3%	164,419
3 Purchased Services - Professional	387,619	139,812	30,188	170,000	43.9%	302,488	158,727	38,445	197,171	65.2%	27,171
4 Purchased Services - Property	-	-	-	-	0.0%	1,200	-	-	-	0.0%	-
5 Purchased Services - Other	104,824	21,770	10,205	31,975	30.5%	114,182	21,470	7,669	29,139	25.5%	(2,836)
6 Supplies - Materials	121,705	16,237	9,008	25,245	20.7%	75,502	12,251	19,290	31,541	41.8%	6,296
7 Capital Outlay	112,341	23,772	49,628	73,400	65.3%	153,898	61,816	9,334	71,150	46.2%	(2,250)
8 Other Expense	9,797	-	4,182	4,182	42.7%	11,472	-	3,131	3,131	27.3%	(1,051)
	<u>\$ 12,679,812</u>	<u>\$ 8,292,738</u>	<u>\$ 2,006,526</u>	<u>\$ 10,299,264</u>	<u>81.2%</u>	<u>\$ 12,973,376</u>	<u>\$ 8,899,752</u>	<u>\$ 2,229,736</u>	<u>\$ 11,129,488</u>	<u>85.8%</u>	<u>\$ 830,224</u>
E) Support Services-Instructional Staff 2200-2299											
1 Salaries	\$ 4,086,996	\$ 2,823,863	\$ 686,856	\$ 3,510,719	85.9%	\$ 4,085,066	\$ 3,004,482	\$ 735,188	\$ 3,739,670	91.5%	\$ 228,952
2 Fringe Benefits	1,270,436	626,930	217,215	844,145	66.4%	1,500,250	660,561	234,482	895,043	59.7%	50,899
3 Purchased Services - Professional	419,990	33,560	72,773	106,333	25.3%	466,575	-	8,190	8,190	1.8%	(98,143)
4 Purchased Services - Property	78,500	70,000	5,665	75,665	96.4%	30,500	30,000	-	30,000	98.4%	(45,665)
5 Purchased Services - Other	333,921	21,307	44,450	65,757	19.7%	476,793	37,233	74,065	111,298	23.3%	45,541
6 Supplies - Materials	301,307	143,211	13,003	156,214	51.8%	186,504	4,990	12,178	17,168	9.2%	(139,046)
7 Capital Outlay	32,746	-	-	-	0.0%	30,246	228	600	828	2.7%	828
8 Other Expense	58,836	50	9,410	9,460	16.1%	63,601	-	11,091	11,091	17.4%	1,631
	<u>\$ 6,582,732</u>	<u>\$ 3,718,920</u>	<u>\$ 1,049,372</u>	<u>\$ 4,768,292</u>	<u>72.4%</u>	<u>\$ 6,839,535</u>	<u>\$ 3,737,494</u>	<u>\$ 1,075,795</u>	<u>\$ 4,813,288</u>	<u>70.4%</u>	<u>\$ 44,996</u>
F) General Administration 2300-2399											
	Jobs in this category 12 month										
1 Salaries	\$ 965,117	\$ 643,668	\$ 226,519	\$ 870,187	90.2%	\$ 953,513	\$ 593,821	\$ 225,887	\$ 819,707	86.0%	\$ (50,480)
2 Fringe Benefits	330,140	152,665	66,642	219,307	66.4%	329,075	140,927	77,434	218,361	66.4%	(945)
3 Purchased Services - Professional	1,005,742	573,012	27,676	600,687	59.7%	1,022,942	815,212	80,612	895,824	87.6%	295,137
4 Purchased Services - Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-
5 Purchased Services - Other	122,703	-	25,644	25,644	20.9%	123,160	-	11,001	11,001	8.9%	(14,643)
6 Supplies - Materials	35,831	117	3,312	3,429	9.6%	30,447	154	5,005	5,159	16.9%	1,730
7 Capital Outlay	11,535	-	-	-	0.0%	13,589	-	830	830	6.1%	830
8 Other Expense	130,387	-	34,972	34,972	26.8%	126,907	-	32,258	32,258	25.4%	(2,713)
	<u>\$ 2,601,455</u>	<u>\$ 1,369,461</u>	<u>\$ 384,764</u>	<u>\$ 1,754,226</u>	<u>67.4%</u>	<u>\$ 2,599,633</u>	<u>\$ 1,550,113</u>	<u>\$ 433,028</u>	<u>\$ 1,983,141</u>	<u>76.3%</u>	<u>\$ 228,915</u>

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	Budget	Encumbrance 2023-24	1st Qrt Actual	FY 2023-2024 Unaudited	% Received or Expended Modified Accrual	Budget	Encumbrance 2024-25	1st Qrt Actual	FY 2024-2025 Unaudited	% Received or Expended Modified Accrual		
G) School Administration 2400-2499												
1 Salaries	\$ 9,080,077	\$ 6,528,173	\$ 1,493,281	\$ 8,021,454	88.3%	\$ 9,534,864	\$ 7,270,579	\$ 1,604,164	\$ 8,874,742	93.1%	\$ 853,288	
2 Fringe Benefits	2,737,070	1,474,226	484,170	1,958,397	71.6%	3,064,791	1,624,077	519,438	2,143,515	69.9%	185,119	
3 Purchased Services - Professional	3,360	-	150	150	4.5%	28,360	-	150	150	0.5%	-	
4 Purchased Services - Property	14,837	-	-	-	0.0%	40,137	-	(27,478)	(27,478)	-68.5%	(27,478)	
5 Purchased Services - Other	39,747	105	6,213	6,318	15.9%	30,545	-	3,425	3,425	11.2%	(2,894)	
6 Supplies - Materials	231,385	9,244	49,896	59,140	25.6%	216,980	18,084	31,490	49,574	22.8%	(9,566)	
7 Capital Outlay	34,101	900	-	900	2.6%	1,750	-	830	830	47.4%	(70)	
8 Other Expense	14,185	-	1,939	1,939	13.7%	30,630	50	5,425	5,475	17.9%	3,536	
	\$ 12,154,762	\$ 8,012,648	\$ 2,035,649	\$ 10,048,297	82.7%	\$ 12,948,057	\$ 8,912,790	\$ 2,137,443	\$ 11,050,233	85.3%	\$ 1,001,936	
H) Business Services 2500-2599												
		Jobs in this category 12 month										
1 Salaries	\$ 2,191,810	\$ 1,281,417	\$ 458,622	\$ 1,740,038	79.4%	\$ 2,183,973	\$ 1,412,377	\$ 487,957	\$ 1,900,335	87.0%	\$ 160,296	
2 Fringe Benefits	720,792	286,533	143,488	430,021	59.7%	769,631	270,358	154,922	425,280	55.3%	(4,741)	
3 Purchased Services - Professional	83,858	2,694	1,141	3,835	4.6%	83,858	26,889	2,046	28,934	34.5%	25,099	
4 Purchased Services - Property	397,717	209,176	60,477	269,653	67.8%	397,717	232,596	79,910	312,506	78.6%	42,853	
5 Purchased Services - Other	28,326	312	6,832	7,144	25.2%	30,526	282	7,687	7,969	26.1%	825	
6 Supplies - Materials	221,103	216,666	(29,408)	187,258	84.7%	302,603	137,518	55,004	192,522	63.6%	5,265	
7 Capital Outlay	41,368	-	-	-	0.0%	41,368	23,000	800	23,800	57.5%	23,800	
8 Other Expense	(581,357)	-	(169,686)	(169,686)	29.2%	(580,445)	-	(175,572)	(175,572)	30.2%	(5,887)	
	\$ 3,103,617	\$ 1,996,797	\$ 471,466	\$ 2,468,263	79.5%	\$ 3,229,231	\$ 2,103,020	\$ 612,754	\$ 2,715,774	84.1%	\$ 247,511	
I) Facilities, Maintenance and Operation of Plant 2600-2699												
		Majority of jobs in the category are 12 months										
1 Salaries	\$ 8,250,830	\$ 5,824,591	\$ 1,980,918	\$ 7,805,509	94.6%	\$ 9,080,649	\$ 6,587,555	\$ 2,260,155	\$ 8,847,710	97.4%	\$ 1,042,201	
2 Fringe Benefits	2,928,778	1,340,112	670,823	2,010,935	68.7%	3,257,078	971,306	760,582	1,731,888	53.2%	(279,047)	
3 Purchased Services - Professional	836,136	257,739	125,053	382,791	45.8%	862,946	237,891	204,858	442,749	51.3%	59,958	
4 Purchased Services - Property	1,294,731	191,743	341,024	532,767	41.1%	1,730,033	229,203	315,862	545,065	31.5%	12,299	
5 Purchased Services - Other	23,951	200	2,468	2,668	11.1%	27,612	-	-	-	0.0%	(2,668)	
6 Supplies - Materials	6,260,790	172,469	1,090,079	1,262,548	20.2%	6,849,044	205,646	971,304	1,176,950	17.2%	(85,597)	
7 Capital Outlay	70,714	24,168	33,408	57,576	81.4%	134,286	52,712	60,263	112,975	84.1%	55,400	
8 Other Expense	(9,598)	-	(8,428)	(8,428)	87.8%	(9,598)	-	596	596	-6.2%	9,024	
	\$ 19,656,332	\$ 7,811,022	\$ 4,235,344	\$ 12,046,366	61.3%	\$ 21,932,050	\$ 8,284,312	\$ 4,573,621	\$ 12,857,934	58.6%	\$ 811,568	
J) Pupil Transportation 2700-2799												
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	115,828	67,789	18,513	86,301	74.5%	115,828	63,235	16,194	79,429	68.6%	(6,872)	
5 Purchased Services - Other	3,734,108	2,646,014	173,357	2,819,371	75.5%	3,694,108	3,459,330	77,454	3,536,784	95.7%	717,413	
6 Supplies - Materials	417,190	402,570	14,714	417,285	100.0%	417,190	584,139	10,705	594,843	142.6%	177,558	
7 Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
8 Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
	\$ 4,267,126	\$ 3,116,373	\$ 206,584	\$ 3,322,957	77.9%	\$ 4,227,126	\$ 4,106,704	\$ 104,353	\$ 4,211,056	99.6%	\$ 888,099	

SCHOOL DISTRICT 60

Statement of Revenues Net of Expenditures

For the First Quarter Ending 9-30-2024

	For the First Quarter Ending 9-30-2023					For the First Quarter Ending 9-30-2024					Incr (Decr) from Prior Year
	Budget	Encumbrance 2023-24	1st Qrt Actual	FY 2023-2024 Unaudited	% Received or Expended Modified Accrual	Budget	Encumbrance 2024-25	1st Qrt Actual	FY 2024-2025 Unaudited	% Received or Expended Modified Accrual	
K) Human Resources 2800-2839	Jobs in this category 12 month										
1 Salaries	\$ 989,005	\$ 672,400	\$ 230,364	\$ 902,764	91.3%	\$ 952,822	\$ 709,111	\$ 250,783	\$ 959,894	100.7%	\$ 57,130
2 Fringe Benefits	275,087	146,895	65,266	212,161	77.1%	322,562	157,977	72,595	230,572	71.5%	18,411
3 Purchased Services - Professional	145,111	79,948	24,318	104,266	71.9%	145,111	88,774	16,592	105,366	72.6%	1,100
4 Purchased Services - Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-
5 Purchased Services - Other	38,900	4,998	6,249	11,247	28.9%	41,250	9,796	2,909	12,705	30.8%	1,458
6 Supplies - Materials	36,060	4,569	6,445	11,014	30.5%	38,560	7,580	3,548	11,128	28.9%	114
7 Capital Outlay	12,300	-	500	500	4.1%	11,300	-	400	400	3.5%	(100)
8 Other Expense	15,708	-	4,240	4,240	27.0%	15,708	228	3,824	4,052	25.8%	(188)
	\$ 1,512,171	\$ 908,809	\$ 337,383	\$ 1,246,192	82.4%	\$ 1,527,313	\$ 973,466	\$ 350,650	\$ 1,324,117	86.7%	\$ 77,925
L) Information Systems Services 2840-2849, 2890	Jobs in this category 12 month										
1 Salaries	\$ 1,225,493	\$ 827,613	\$ 275,908	\$ 1,103,521	90.0%	\$ 1,316,653	\$ 985,206	\$ 328,429	\$ 1,313,635	99.8%	\$ 210,114
2 Fringe Benefits	399,486	187,375	86,618	273,993	68.6%	456,003	221,366	102,501	323,868	71.0%	49,875
3 Purchased Services - Professional	101,431	13,677	30,313	43,990	43.4%	122,600	4,327	36,789	41,116	33.5%	(2,874)
4 Purchased Services - Property	320,091	49,078	167,780	216,859	67.7%	428,546	98,740	221,874	320,614	74.8%	103,756
5 Purchased Services - Other	1,539,123	348,691	1,107,226	1,455,917	94.6%	1,580,900	279,978	1,201,132	1,481,110	93.7%	25,193
6 Supplies - Materials	199,181	8,594	41,097	49,691	24.9%	236,581	15,344	34,670	50,014	21.1%	324
7 Capital Outlay	424,017	3,742	86,523	90,265	21.3%	460,922	-	87,119	87,119	18.9%	(3,147)
8 Other Expense	6,600	-	1,686	1,686	25.5%	6,600	-	1,654	1,654	25.1%	(32)
	\$ 4,215,422	\$ 1,438,770	\$ 1,797,150	\$ 3,235,921	76.8%	\$ 4,608,805	\$ 1,604,962	\$ 2,014,168	\$ 3,619,129	78.5%	\$ 383,209
M) Risk Management Services 2850											
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	700,000	-	175,000	175,000	25.0%	600,000	-	150,000	150,000	25.0%	(25,000)
6 Supplies - Materials	-	-	-	-	0.0%	-	-	-	-	0.0%	-
7 Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-
8 Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-
	\$ 700,000	\$ -	\$ 175,000	\$ 175,000	25.0%	\$ 600,000	\$ -	\$ 150,000	\$ 150,000	25.0%	\$ (25,000)
N) Other Support Services 2990-2999											
1 Salaries	\$ 533,489	\$ 194,976	\$ 487,280	\$ 682,256	127.9%	\$ 898,734	\$ 173,020	\$ 601,002	\$ 774,022	86.1%	\$ 91,766
2 Fringe Benefits	1,074,678	44,743	315,574	360,317	33.5%	1,206,020	39,594	319,125	358,719	29.7%	(1,598)
3 Purchased Services - Professional	27,466	13,035	2,825	15,860	57.7%	26,800	12,988	3,243	16,231	60.6%	371
4 Purchased Services - Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-
5 Purchased Services - Other	8,543	1,009	1,183	2,191	25.6%	25,729	3,026	1,009	4,035	15.7%	1,843
6 Supplies - Materials	18,705	-	236	236	0.0%	18,705	-	-	-	0.0%	(236)
7 Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-
8 Other Expense	63,685	-	9,107	9,107	14.3%	67,685	-	4,638	4,638	6.9%	(4,469)
	\$ 1,726,566	\$ 253,762	\$ 816,205	\$ 1,069,968	62.0%	\$ 2,243,673	\$ 228,628	\$ 929,018	\$ 1,157,646	51.6%	\$ 87,678

SCHOOL DISTRICT 60

Statement of Revenues Net of Expenditures

For the First Quarter Ending 9-30-2024

	For the First Quarter Ending 9-30-2023						For the First Quarter Ending 9-30-2024						Incr (Decr) from Prior Year
	Budget	Encumbrance 2023-24	1st Qrt Actual	FY 2023-2024 Unaudited	% Received or Expended Modified Accrual	Budget	Encumbrance 2024-25	1st Qrt Actual	FY 2024-2025 Unaudited	% Received or Expended Modified Accrual			
O) Other Support ,Volunteer, Community Svcs 2900-2910,300													
1 Salaries	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	-	
2 Fringe Benefits	-	-	-	-	0.0%	7,961	-	-	-	0.0%	-	-	
3 Purchased Services - Professional	3,096	-	-	-	0.0%	6,000	-	-	-	0.0%	-	-	
4 Purchased Services - Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	
5 Purchased Services - Other	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	
6 Supplies - Materials	18,624	6,374	626	7,000	37.6%	18,432	7,405	95	7,500	40.7%	500	500	
7 Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	
8 Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	
	<u>\$ 21,720</u>	<u>\$ 6,374</u>	<u>\$ 626</u>	<u>\$ 7,000</u>	<u>32.2%</u>	<u>\$ 32,393</u>	<u>\$ 7,405</u>	<u>\$ 95</u>	<u>\$ 7,500</u>	<u>23.2%</u>	<u>\$ 500</u>	<u>500</u>	
P) Facilities Acquisitions and Construction Svcs 4000-4999													
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	823,000	-	93,624	93,624	11.4%	597,510	-	130,238	130,238	21.8%	36,614	36,614	
6 Supplies - Materials	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	
7 Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	
8 Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-	-	
	<u>\$ 823,000</u>	<u>\$ -</u>	<u>\$ 93,624</u>	<u>\$ 93,624</u>	<u>11.4%</u>	<u>\$ 597,510</u>	<u>\$ -</u>	<u>\$ 130,238</u>	<u>\$ 130,238</u>	<u>21.8%</u>	<u>\$ 36,614</u>	<u>36,614</u>	
Q) Debt Services 5000-5999													
1 Principal	\$ 533,448	\$ -	\$ 127,173	\$ 127,173	23.8%	\$ 533,448	\$ -	\$ 137,109	\$ 137,109	25.7%	\$ 9,936	9,936	
2 Interest	111,188	-	19,042	19,042	17.1%	111,188	-	16,871	16,871	15.2%	(2,171)	(2,171)	
	<u>\$ 644,636</u>	<u>\$ -</u>	<u>\$ 146,215</u>	<u>\$ 146,215</u>	<u>22.7%</u>	<u>\$ 644,636</u>	<u>\$ -</u>	<u>\$ 153,979</u>	<u>\$ 153,979</u>	<u>23.9%</u>	<u>\$ 7,765</u>	<u>7,765</u>	
Total Expenditures	\$ 161,880,606	\$ 92,881,653	\$ 28,378,638	\$ 121,260,291	74.9%	\$ 169,561,152	\$ 101,894,612	\$ 30,693,622	\$ 132,588,234	78.2%	\$ 11,327,943	11,327,943	
R) Reserves & Contingencies													
1 Contingency Committed	\$ 2,053,539					\$ 8,907,723							
2 General Contingency-Unassigned	(554,445)					(3,253,277)							
3 New Facility Supplies - Assigned	-					-							
4 School Carryover - Assigned	-					438,663							
5 NonSpendable	-					-							
6 Reserve Fund Balance UPK	-					1,284,117							
7 Reserve Fund Balance CPP	2,053,539					-							
8 PrePaid	2,083,802					2,339,896							
9 TABOR Amendment 1-Restricted	4,550,000					5,450,000							
10 Multi-year Agreements-Restricted	896,807					1,151,215							
Total Appropriated Reserves	\$ 11,083,242					\$ 16,318,337							
Total Appropriation	\$ 172,963,848					\$ 185,879,489							

SCHOOL DISTRICT 60

FY 2024-25 the quarter ending 9-30-2024 Excluding Funds 10 and 17

	Adopted Budget	Encumbrance	Actual	FY 2024-2025 Unaudited	% Received Expended
<u>Athletic Fund 17</u>					
Beginning fund balance	\$ 609,789	\$ -		\$ 609,789	
Revenue	\$ 3,113,242	\$ -	\$ 861,580	\$ 861,580	27.7%
Expenditures	\$ 3,717,978	\$ 771,849	\$ 631,330	\$ 1,403,179	37.7%
Revenue over (under) expenditures	\$ (604,736)	\$ (771,849)	\$ 230,251	\$ (541,599)	
Ending fund balance	\$ 5,053	\$ (771,849)	\$ 230,251	\$ 68,190	
<u>Insurance Fund 18</u>					
Beginning fund balance	\$ 2,326,779			\$ 2,326,779	
Revenue	\$ 2,700,000	\$ -	\$ 462,501	\$ 462,501	17.1%
Expenditures	\$ 3,100,000	\$ 420,846	\$ 1,620,832	\$ 2,041,678	65.9%
Revenue over (under) expenditures	\$ (400,000)	\$ (420,846)	\$ (1,158,331)	\$ (1,579,177)	
Ending fund balance	\$ 1,926,779	\$ (420,846)	\$ (1,158,331)	\$ 747,602	
General Fund Sub Fund Ending Fund Balance	\$ 1,931,832	\$ (1,192,695)	\$ (928,080)	\$ 815,792	

SCHOOL DISTRICT 60

FY 2024-25 the quarter ending 9-30-2024 Excluding Funds 10 and 17

Other Governmental Funds	Adopted Budget	Encumbrance	Actual	FY 2023-2024 Unaudited	% Received Expended
<u>Grant Fund 22</u>					
Beginning fund balance	\$ -			\$ -	
Revenue	\$ 42,651,716		\$ 9,357,073	\$ 9,357,073	21.9%
Expenditures	\$ 42,651,716	\$ 8,278,579	\$ 3,693,770	\$ 11,972,349	28.1%
Revenue over (under) expenditures	\$ -	\$ (8,278,579)	\$ 5,663,303	\$ (2,615,276)	
Ending fund balance	\$ -	\$ (8,278,579)	\$ 5,663,303	\$ (2,615,276)	
<u>Bond Redemption Fund 31</u>					
Beginning fund balance	\$ 18,565,522			\$ 18,565,522	
Revenue	\$ 18,427,311	\$ -	\$ 443,260	\$ 443,260	2.4%
Expenditures	\$ 18,427,311	\$ -	\$ 500	\$ 500	0.0%
Revenue over (under) expenditures	\$ -	\$ -	\$ 442,760	\$ 442,760	
Ending fund balance	\$ 18,565,522	\$ -	\$ 442,760	\$ 19,008,282	

SCHOOL DISTRICT 60

FY 2024-25 the quarter ending 9-30-2024 Excluding Funds 10 and 17

	Adopted Budget	Encumbrance	Actual	FY 2024-2025 Unaudited	
<u>Bond Projects Fund 41</u>					
Beginning fund balance	\$ 22,843,378			\$ 22,843,378	
Revenue	\$ 640,000		\$ 361,210	\$ 361,210	56.4%
Expenditures	\$ 21,582,844	\$ 6,685,837	\$ 1,455,052	\$ 8,140,889	37.7%
Revenue over (under) expenditures	\$ (20,942,844)	\$ (6,685,837)	\$ (1,093,841)	\$ (7,779,678)	
Ending fund balance	\$ 1,900,534	\$ (6,685,837)	\$ (1,093,841)	\$ 15,063,700	
<u>Risk Related Activity Fund 64</u>					
Beginning fund balance	\$ 2,662,691			\$ 2,662,691	
Revenue	\$ 1,328,270		\$ 261,284	\$ 261,284	19.7%
Expenditures	\$ 1,835,000	\$ 184,229	\$ 573,564	\$ 757,793	41.3%
Revenue over (under) expenditures	\$ (506,730)	\$ (184,229)	\$ (312,280)	\$ (496,509)	
Ending fund balance	\$ 2,155,961	\$ (184,229)	\$ (312,280)	\$ 2,166,182	
Other Governmental Funds Ending Balances	\$ 22,622,017	\$ (15,148,645)	\$ 4,699,941	\$ 33,622,888	

SCHOOL DISTRICT 60

FY 2024-25 the quarter ending 9-30-2024 Excluding Funds 10 and 17

Non-Major Governmental Funds	Adopted Budget	Encumbrance	Actual	FY 2023-2024 Unaudited	% Received Expended
<u>Nutrition Services Fund 21</u>					
Beginning fund balance	\$ 9,099,468			\$ 9,099,468	
Revenue	\$ 10,607,091		\$ 1,691,073	\$ 1,691,073	15.9%
Expenditures	\$ 12,899,649	\$ 8,701,147	\$ 354,951	\$ 9,056,098	70.2%
Revenue over (under) expenditures	\$ (2,292,558)	\$ (8,701,147)	\$ 1,336,122	\$ (7,365,025)	
Ending fund balance	\$ 6,806,910	\$ (8,701,147)	\$ 1,336,122	\$ 1,734,443	
<u>Student Activities Fund 23</u>					
Beginning fund balance	\$ 2,719,074			\$ 2,719,074	
Revenue	\$ 2,588,000		\$ 473,227	\$ 473,227	18.3%
Expenditures	\$ 4,621,026	\$ 195,928	\$ 328,333	\$ 524,260	11.3%
Revenue over (under) expenditures	\$ (2,033,026)	\$ (195,928)	\$ 144,894	\$ (51,033)	
Ending fund balance	\$ 686,048	\$ (195,928)	\$ 144,894	\$ 2,668,041	

SCHOOL DISTRICT 60

FY 2024-25 the quarter ending 9-30-2024 Excluding Funds 10 and 17

Non-Major Governmental Funds	Adopted Budget	Encumbrance	Actual	FY 2023-2024 Unaudited	
<u>Education Foundation Fund 27</u>					
Beginning fund balance	\$ 193,254			\$ 193,254	
Revenue	\$ 159,000		\$ 15,698	\$ 15,698	9.9%
Expenditures	\$ 334,985	\$ -	\$ 10,074	\$ 10,074	3.0%
Revenue over (under) expenditures	\$ (175,985)	\$ -	\$ 5,625	\$ 5,625	
Ending fund balance	\$ 17,269	\$ -	\$ 5,625	\$ 198,879	
<u>Capital Projects Fund 43</u>					
Beginning fund balance	\$ 35,500,689			\$ 35,500,689	
Revenue	\$ 44,119,722		\$ 2,577,523	\$ 2,577,523	5.8%
Expenditures	\$ 50,079,153	\$ 2,878,972	\$ 1,872,249	\$ 4,751,221	9.5%
Revenue over (under) expenditures	\$ (5,959,431)	\$ (2,878,972)	\$ 705,274	\$ (2,173,698)	
Ending fund balance	\$ 29,541,258	\$ (2,878,972)	\$ 705,274	\$ 33,326,991	
Non-Major Governmental Funds Ending Balances	\$ 37,051,485	\$ (11,776,046)	\$ 2,191,915	\$ 37,928,354	