

**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<br>% of Budget W/Encumbrance<br>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-                        |                       | % Received or Expended Modified Accrual | Incr (Deer) from Prior Year |  |                             |
|  |  |                      |                       |   |                       | 24                                       | 2nd Quarter Total     |   |                             |  |                             |
| <b>I REVENUES</b>                          |  |                      |                       |   |                       |  |                       |   |                             |  |                             |
| 1 Current Property Tax                     | \$ 33,851,404                            | \$ -                 | \$ 1,206,753          | 3.6%                                    | \$ 33,384,326         | \$ -                                     | 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%                                   | 2,127                       |  |                             |
| 3 Delinquent Penalties                     | 5,000                                    | -                    | 4,238                 | 84.8%                                   | -                     | -  | (80,397)              | -                                       | (84,635)                    |  |                             |
| 4 Tuition and Revenue other districts      | 175,000                                  | -                    | -                     | 0.0%                                    | 405,000               | -  | -                     | 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%                                   | 506,364                     |  |                             |
| 7 Printshop Revenue                        | 105,000                                  | -                    | 85,061                | 81.0%                                   | 155,000               | -  | 76,072                | 49.1%                                   | (8,990)                     |  |                             |
| 8 Indirect Revenue                         | 2,000,000                                | -                    | 754,854               | 37.7%                                   | 1,061,000             | -  | 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%                                   | 11,583                      |  |                             |
| 10 Charter School Capital Const            | 418,000                                  | -                    | 212,834               | 50.9%                                   | 505,328               | -  | 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%                                    | (8,662)                     |  |                             |
| 13 Other Local Revenue                     | 100,000                                  | -                    | 47,266                | 47.3%                                   | 154,442               | -  | 93,468                | 60.5%                                   | 46,202                      |  |                             |
| 14 Intermediate Sources Revenue            | 10,000                                   | -                    | 1,265                 | 12.6%                                   | 13,000                | -  | 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%                                   | 2,949,438                   |  |                             |
| 16 CDE Audit Adjustment                    | -  | -                    | -                     | -                                       | -                     | -  | -                     | -                                       | -                           |  |                             |
| 17 Supplemental At Risk Aid                | 347,830                                  | -                    | -                     | 0.0%                                    | 312,393               | -  | -                     | 0.0%                                    | -                           |  |                             |
| 18 Colorado Vocational Act                 | 200,000                                  | -                    | -                     | 0.0%                                    | 400,000               | -  | -                     | 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%                                  | 1,126,470                   |  |                             |
| 21 Transportation                          | 500,000                                  | -                    | 505,752               | 101.2%                                  | 525,000               | -  | 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%                                  | 8,103                       |  |                             |
| 25 English Language Prof Act (ELPA)        | 162,000                                  | -                    | 161,664               | 99.8%                                   | 162,000               | -  | 209,763               | 129.5%                                  | 48,099                      |  |                             |
| 26 On Behalf State PERA                    | 2,200,000                                | -                    | -                     | 0.0%                                    | 2,200,000             | -  | -                     | 0.0%                                    | -                           |  |                             |
| 27 Other State Revenue                     | -  | -                    | -                     | -                                       | -                     | -  | 2,345                 | -                                       | 2,345                       |  |                             |
| 28 Impact Aid/Other Fed Sources            | 12,000                                   | -                    | -                     | 0.0%                                    | 10,000                | -  | 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%                                   | 4,638                       |  |                             |
| 31 Transfer to Athletic Fund               | (1,800,000)                              | -                    | (900,000)             | 50.0%                                   | (2,750,000)           | -  | (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%                                   | -                           |  |                             |
| 34 Transfer to Capital Projects            | (9,800,000)                              | -                    | (4,900,002)           | 50.0%                                   | (9,800,000)           | -  | (4,900,002)           | 50.0%                                   | -                           |  |                             |
| 35 Preschool Allocations                   | (5,840,804)                              | -                    | (2,920,404)           | 50.0%                                   | -                     | -  | -                     | 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%                                   | (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>\$ 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%                                   | \$ 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%                                   | 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%                                   | (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%                                   | 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%                                   | 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%                                   | (1,256,462)                 |  |                             |
| 7 Capital Outlay                           | 804,300                                  | 61,080               | 144,947               | 18.0%                                   | 1,247,836             | 38,358                                   | 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%                                   | 24,556                      |  |                             |
| 9 Other Sources & Uses                     | 629,479                                  | -                    | 295,004               | 46.9%                                   | 644,636               | -  | 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>\$ 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 (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 |                             |
|   |  |                     |                   |   |  |                     |                   |   |                             |
| <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                      |
|   | \$ 64,061,413                            | \$ 30,472,057       | \$ 50,153,548     | 78.3%                                   | \$ 70,878,214                            | \$ 29,098,692       | \$ 56,043,522     | 79.1%                                   | \$ 5,889,974                |
| <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)                     |
|   | \$ 15,449,799                            | \$ 7,147,783        | \$ 11,565,441     | 74.9%                                   | \$ 15,692,978                            | \$ 7,397,942        | \$ 13,659,196     | 87.0%                                   | \$ 2,093,755                |
| <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   | -  | -                   | -                 | -                                       | -  | -                   | -                 | -                                       | -                           |
|   | \$ 27,343                                | \$ 38,064           | \$ 44,633         | 163.2%                                  | \$ 37,453                                | \$ 4,043            | \$ 81,827         | 218.5%                                  | \$ 37,194                   |

**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 NonSpendable   | -  |                      |                       |   | -  |                      |                       |   |                             |
| 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<br>% of Budget<br>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<br>% of Budget<br>2023-24 |
|---|---------------------------|----------------------|----------------------|----------------------|---|
|   | Budget                    | Encumbrance          | Actual               | Total                |   |
| <b>Beginning Fund Balances Fund 22,31,41 and 64</b> | <b>\$ 95,142,424</b>      |                      |                      | <b>\$ 95,142,424</b> |   |
| <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>       | <b>\$ 97,605,935</b>      |                      | <b>\$ 37,948,279</b> | <b>\$ 37,948,279</b> |   |
| <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>  | <b>\$ 170,549,714</b>     | <b>\$ 27,140,415</b> | <b>\$ 57,101,010</b> | <b>\$ 84,241,425</b> | <b>49.4%</b>  |
| <b>Other Governmental Funds Ending Balance</b>      | <b>\$ 22,198,645</b>      |                      |                      | <b>\$ 48,849,278</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>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<br>% of Budget<br>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> |          |              |