

SCHOOL DISTRICT 60

Statement of Revenues Net of Expenditures

For the fiscal year ending 06-30-2024

	For the fiscal year ending 6-30-2023 Including Fund 19 CPP			For the fiscal year ending 06-30-2024 Including Fund 19 UPK			Incr (Decr) from Prior Year
	Budget	FY 2022-2023 Audited	% Received or Expended Modified Accrual	Budget	FY 2023-2024 Unaudited	% Received or Expended Modified Accrual	
I REVENUES							
1 Current Property Tax	\$ 33,851,404	\$ 33,149,383	97.9%	\$ 33,282,913	34,281,838	103.0%	\$ 1,132,455
2 Specific Ownership Taxes	3,209,033	3,072,642	95.7%	3,132,454	3,065,006	97.8%	(7,636)
3 Delinquent Penalties	5,962	10,511	176.3%	-	(67,239)		(77,750)
4 Tuition and Revenue other districts	175,000	115,358	65.9%	405,000	659,602	162.9%	544,243
5 Concurrent Enrollment	5,000	392,439		-	-		(392,439)
6 Earnings on Investments	1,027,137	1,446,883	140.9%	1,425,000	2,019,273	141.7%	572,390
7 Printshop Revenue	170,000	146,253	86.0%	155,000	145,334	93.8%	(919)
8 Indirect Revenue	1,821,360	2,662,613	146.2%	1,065,880	2,409,051	226.0%	(253,562)
9 Charters Admin Fee/Purch Svcs	678,798	918,678	135.3%	878,037	866,001	98.6%	(52,678)
10 Charter School Capital Const	418,000	505,329	120.9%	505,328	555,083	109.8%	49,755
11 E-Rate Revenues	-	-		-	-		-
12 Energy Efficiency Project Rebates	10,000	9,759	97.6%	9,800	4,441	45.3%	(5,318)
13 Other Local Revenue	113,000	343,569	304.0%	160,442	495,289	308.7%	151,719
14 Intermediate Sources Revenue	15,000	19,907	132.7%	21,000	19,425	92.5%	(482)
15 Public School Finance Act	113,789,413	115,044,191	101.1%	120,831,851	120,831,806	100.0%	5,787,615
17 Supplemental At Risk Aid	347,830	312,393	89.8%	312,393	322,958	103.4%	10,565
18 Colorado Vocational Act	419,000	229,049	54.7%	400,000	192,383	48.1%	(36,666)
20 Except. Child. Educ. Act (ECEA)	6,184,171	6,265,102	101.3%	7,307,002	7,321,579	100.2%	1,056,477
21 Revenue New Arrival	-	-		-	125,000		125,000
22 Revenue Historical Allotment UPK	-	-		-	1,448,128		1,448,128
23 Revenue 3YO UPK	-	-		-	1,300,391		1,300,391
24 Revenue UPK	-	-		3,904,430	2,849,689	73.0%	2,849,689
25 Revenue CPP	5,805,672	5,805,672	100.0%	-	-		(5,805,672)
26 Transportation	500,000	525,906	105.2%	551,440	608,023	110.3%	82,117
29 Gifted & Talented	148,622	148,622	100.0%	156,725	156,725	100.0%	8,103
30 English Language Prof Act (ELPA)	161,664	161,664	100.0%	209,763	209,763	100.0%	48,099
31 On Behalf State PERA	2,200,000	5,329,885	242.3%	2,665,000	465,854	17.5%	(4,864,031)
32 Other State Revenue	-	-		-	20,246		20,246
33 Impact Aid/Other Fed Sources	12,000	14,878	124.0%	15,000	39,271	261.8%	24,393
35 ROTC Reimbursement	280,000	303,409	108.4%	300,000	295,017	98.3%	(8,392)
36 Transfer to Athletic Fund	(1,800,000)	(1,800,000)	100.0%	(2,750,000)	(2,750,000)	100.0%	(950,000)
38 Transfer to Insurance Fund	(1,850,000)	(1,850,000)	100.0%	(1,850,000)	(1,850,000)	100.0%	-
39 Transfer to Capital Projects	(9,800,000)	(9,800,000)	100.0%	(9,800,000)	(9,800,000)	100.0%	-
40 Preschool Allocations	(5,805,672)	(5,805,672)	100.0%	-	-	0.0%	5,805,672
41 Charter Sch Allocations	(17,718,988)	(17,718,989)	100.0%	(17,793,886)	(17,793,886)	100.0%	(74,897)
Total Revenues	\$ 134,349,792	\$ 139,959,434	104.2%	\$ 145,500,572	\$ 148,446,051	102.0%	\$ 8,486,617

SCHOOL DISTRICT 60
Statement of Revenues Net of Expenditures
For the fiscal year ending 06-30-2024

	For the fiscal year ending 6-30-2023 Including Fund 19 CPP			For the fiscal year ending 06-30-2024 Including Fund 19 UPK			Incr (Decr) from Prior Year	
	Budget	FY 2022-2023 Audited	% Received or Expended Modified Accrual	Budget	FY 2023-2024 Unaudited	% Received or Expended Modified Accrual		
II	TOTAL EXPENDITURES							
1	Salaries	\$ 88,291,370	\$ 83,805,627	94.9%	\$ 96,841,981	\$ 93,095,023	96.1%	\$ 9,289,396
2	Fringe Benefits	32,600,029	31,594,517	96.9%	36,003,623	30,210,123	83.9%	(1,384,394)
3	Purchased Services - Professional	3,576,218	2,560,137	71.6%	3,771,731	2,549,813	67.6%	(10,325)
4	Purchased Services - Property	2,177,778	1,384,102	63.6%	2,790,388	2,186,015	78.3%	801,913
5	Purchased Services - Other	8,357,729	7,736,520	92.6%	11,561,721	9,275,966	80.2%	1,539,446
6	Supplies - Materials	18,066,374	9,171,738	50.8%	11,875,100	8,478,695	71.4%	(693,043)
7	Capital Outlay	1,799,081	601,935	33.5%	1,269,227	497,955	39.2%	(103,979)
8	Other Expense	638,525	363,744	57.0%	744,041	748,171	100.6%	384,427
9	Other Sources & Uses	653,479	1,032,883	158.1%	644,636	643,499	99.8%	(389,383)
	Total Expenditures	\$ 156,160,583	\$ 138,251,204	88.5%	\$ 165,502,448	\$ 147,685,261	89.2%	\$ 9,434,058
	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ (21,810,791)	\$ 1,708,231		\$ (20,001,876)	\$ 760,790		
	Beginning Fund Balance	\$ 31,045,771	\$ 31,045,771		\$ 35,399,111	\$ 35,399,111		
	Ending Fund Balance	\$ 9,234,980	\$ 32,754,002		\$ 15,397,235	\$ 36,159,901		
	Percent in Reserves	7%	23%		11%	24%		
III	EXPENDITURE DETAIL							

A) Instruction 0010-1699								
1	Salaries	\$ 43,035,052	\$ 41,624,748	96.7%	\$ 48,078,682	\$ 46,545,814	96.8%	\$ 4,921,065
2	Fringe Benefits	15,836,341	16,264,394	102.7%	18,257,299	14,863,127	81.4%	(1,401,267)
3	Purchased Services - Professional	590,481	453,714	76.8%	409,092	268,186	65.6%	(185,528)
4	Purchased Services - Property	94,709	37,455	39.5%	74,761	47,069	63.0%	9,613
5	Purchased Services - Other	1,937,258	2,361,584	121.9%	4,093,441	3,292,090	80.4%	930,506
6	Supplies - Materials	8,989,056	2,007,926	22.3%	3,485,125	1,602,507	46.0%	(405,418)
7	Capital Outlay	630,551	210,637	33.4%	397,596	118,815	29.9%	(91,822)
8	Other Expense	605,125	490,329	81.0%	939,650	513,133	54.6%	22,804
		\$ 71,718,572	\$ 63,450,788	88.5%	\$ 75,735,646	\$ 67,250,740	88.8%	\$ 3,799,953

B) Special Education Instruction 1700-1799								
1	Salaries	\$ 10,825,122	\$ 9,313,095	86.0%	\$ 11,865,451	\$ 11,390,210	96.0%	\$ 2,077,116
2	Fringe Benefits	4,218,341	3,017,662	71.5%	4,123,061	3,604,144	87.4%	586,482
3	Purchased Services - Professional	138,000	128,698	93.3%	153,425	91,836	59.9%	(36,863)
4	Purchased Services - Property	309	-	0.0%	309	-	0.0%	-
5	Purchased Services - Other	159,398	152,375	95.6%	175,498	210,564	120.0%	58,189
6	Supplies - Materials	65,250	21,525	33.0%	81,309	43,658	53.7%	22,133
7	Capital Outlay	9,400	5,167	55.0%	24,400	4,139	17.0%	(1,028)
8	Other Expense	97,987	47,396	48.4%	30,987	14,265	46.0%	(33,131)
		\$ 15,513,807	\$ 12,685,919	81.8%	\$ 16,454,440	\$ 15,358,816	93.3%	\$ 2,672,898

SCHOOL DISTRICT 60

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	For the fiscal year ending 6-30-2023 Including Fund 19 CPP			For the fiscal year ending 06-30-2024 Including Fund 19 UPK			Incr (Decr) from Prior Year
	Budget	FY 2022-2023 Audited	% Received or Expended Modified Accrual	Budget	FY 2023-2024 Unaudited	% Received or Expended Modified Accrual	
C) Extra Curricular Instruction 1800-2099							
1 Salaries	\$ 22,257	\$ 11,801	53.0%	\$ 23,358	\$ 14,357	61.5%	\$ 2,557
2 Fringe Benefits	5,087	2,612	51.4%	4,060	3,263	80.4%	650
3 Purchased Services - Professional	7,985	-	0.0%	10,486	5,122	48.9%	5,122
4 Purchased Services - Property	-	-	-	-	-	-	-
5 Purchased Services - Other	-	-	-	100	70	70.0%	70
6 Supplies - Materials	4,000	4,000	100.0%	4,480	4,480	100.0%	480
7 Capital Outlay	59,809	-	0.0%	65,339	65,339	100.0%	65,339
8 Other Expense	-	-	-	-	-	-	-
	\$ 99,138	\$ 18,413	18.6%	\$ 107,823	\$ 92,631	85.9%	\$ 74,218
D) Support Services-Students 2100-2199							
1 Salaries	\$ 7,629,393	\$ 7,258,332	95.1%	\$ 8,456,623	\$ 8,464,188	100.1%	\$ 1,205,856
2 Fringe Benefits	2,751,996	2,749,414	99.9%	3,053,767	2,685,416	87.9%	(63,998)
3 Purchased Services - Professional	304,578	268,493	88.2%	409,621	243,812	59.5%	(24,681)
4 Purchased Services - Property	-	-	0.0%	-	-	0.0%	-
5 Purchased Services - Other	75,627	57,060	75.4%	114,759	45,987	40.1%	(11,073)
6 Supplies - Materials	126,868	63,181	49.8%	85,728	55,820	65.1%	(7,361)
7 Capital Outlay	110,071	131,223	119.2%	149,873	138,380	92.3%	7,158
8 Other Expense	9,675	9,269	95.8%	11,479	14,296	124.5%	5,027
	\$ 11,008,208	\$ 10,536,971	95.7%	\$ 12,281,850	\$ 11,647,899	94.8%	\$ 1,110,928
E) Support Services-Instructional Staff 2200-2299							
1 Salaries	\$ 3,614,376	\$ 3,411,999	94.4%	\$ 3,796,000	\$ 3,620,003	95.4%	\$ 208,004
2 Fringe Benefits	1,244,867	1,306,375	104.9%	1,377,441	1,085,740	78.8%	(220,635)
3 Purchased Services - Professional	559,553	244,215	43.6%	523,592	307,203	58.7%	62,988
4 Purchased Services - Property	5,655	139	2.5%	78,500	41,190	52.5%	41,051
5 Purchased Services - Other	209,794	154,969	73.9%	347,697	148,286	42.6%	(6,683)
6 Supplies - Materials	399,589	80,939	20.3%	287,555	229,532	79.8%	148,593
7 Capital Outlay	41,227	6,291	15.3%	33,787	636	1.9%	(5,655)
8 Other Expense	50,548	22,933	45.4%	64,313	21,234	33.0%	(1,699)
	\$ 6,125,609	\$ 5,227,859	85.3%	\$ 6,508,885	\$ 5,453,824	83.8%	\$ 225,965
F) General Administration 2300-2399							
1 Salaries	\$ 861,877	\$ 843,582	97.9%	\$ 938,209	\$ 910,014	97.0%	\$ 66,432
2 Fringe Benefits	298,315	302,585	101.4%	322,063	269,297	83.6%	(33,288)
3 Purchased Services - Professional	770,875	499,651	64.8%	1,014,742	620,801	61.2%	121,150
4 Purchased Services - Property	400	-	0.0%	-	-	0.0%	-
5 Purchased Services - Other	115,321	54,666	47.4%	123,081	77,466	62.9%	22,800
6 Supplies - Materials	35,052	32,377	92.4%	35,453	22,037	62.2%	(10,340)
7 Capital Outlay	10,299	3,700	35.9%	8,623	1,948	22.6%	(1,752)
8 Other Expense	121,631	50,410	41.4%	130,387	53,011	40.7%	2,601
	\$ 2,213,770	\$ 1,786,971	80.7%	\$ 2,572,558	\$ 1,954,574	76.0%	\$ 167,603

SCHOOL DISTRICT 60

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	Budget	FY 2022-2023 Audited	% Received or Expended Modified Accrual	Budget	FY 2023-2024 Unaudited	% Received or Expended Modified Accrual	
G) School Administration 2400-2499							
1 Salaries	\$ 8,181,811	\$ 7,663,253	93.7%	\$ 9,028,893	\$ 8,776,013	97.2%	\$ 1,112,760
2 Fringe Benefits	2,766,921	2,657,267	96.0%	2,933,422	2,605,771	88.8%	(51,496)
3 Purchased Services - Professional	27,800	27,758	99.8%	29,451	28,698	97.4%	940
4 Purchased Services - Property	41,265	38,523	93.4%	52,680	75,721	143.7%	37,197
5 Purchased Services - Other	70,227	34,255	48.8%	58,489	40,005	68.4%	5,751
6 Supplies - Materials	372,391	232,741	62.5%	389,326	286,462	73.6%	53,721
7 Capital Outlay	48,633	19,008	39.1%	41,686	23,619	56.7%	4,611
8 Other Expense	23,258	16,778	72.1%	67,275	11,705	17.4%	(5,073)
	\$ 11,532,307	\$ 10,689,583	92.7%	\$ 12,601,222	\$ 11,847,993	94.0%	\$ 1,158,409
H) Business Services 2500-2599							
1 Salaries	\$ 1,905,900	\$ 1,742,301	91.4%	\$ 2,223,875	\$ 1,980,159	89.0%	\$ 237,858
2 Fringe Benefits	670,535	644,686	96.1%	753,337	626,437	83.2%	(18,249)
3 Purchased Services - Professional	85,923	4,776	5.6%	81,854	26,833	32.8%	22,057
4 Purchased Services - Property	356,895	(110,349)	-30.9%	397,521	314,124	79.0%	424,473
5 Purchased Services - Other	33,420	4,176	12.5%	30,526	10,223	33.5%	6,047
6 Supplies - Materials	294,751	191,036	64.8%	320,603	134,211	41.9%	(56,825)
7 Capital Outlay	41,150	-	0.0%	41,368	4,950	12.0%	4,950
8 Other Expense	(577,890)	(592,222)	102.5%	(580,445)	(585,893)	100.9%	6,329
	\$ 2,810,684	\$ 1,884,405	67.0%	\$ 3,268,639	\$ 2,511,044	76.8%	\$ 626,639
I) Facilities, Maintenance and Operation of Plant 2600-2699							
1 Salaries	\$ 7,627,510	\$ 7,268,040	95.3%	\$ 9,124,141	\$ 8,469,469	92.8%	\$ 1,201,429
2 Fringe Benefits	2,993,051	2,863,206	95.7%	3,208,934	2,858,058	89.1%	(5,149)
3 Purchased Services - Professional	765,653	749,979	98.0%	863,496	797,386	92.3%	47,407
4 Purchased Services - Property	1,344,462	1,207,796	89.8%	1,750,698	1,318,352	75.3%	110,556
5 Purchased Services - Other	26,073	11,643	44.7%	27,612	8,612	31.2%	(3,031)
6 Supplies - Materials	6,090,989	5,998,718	98.5%	6,560,360	5,837,999	89.0%	(160,719)
7 Capital Outlay	70,948	40,963	57.7%	73,326	38,674	52.7%	(2,289)
8 Other Expense	112,443	130,448	116.0%	(9,598)	(19,401)	202.1%	(149,849)
	\$ 19,031,129	\$ 18,270,795	96.0%	\$ 21,598,969	\$ 19,309,149	89.4%	\$ 1,038,354
J) Pupil Transportation 2700-2799							
1 Salaries	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	-	-	0.0%	-	-	0.0%	-
3 Purchased Services - Professional	-	-	0.0%	-	-	0.0%	-
4 Purchased Services - Property	178,450	99,536	55.8%	115,828	105,994	91.5%	6,457
5 Purchased Services - Other	3,687,000	2,449,528	66.4%	3,734,108	2,693,190	72.1%	243,662
6 Supplies - Materials	373,090	146,509	39.3%	417,190	129,133	31.0%	(17,376)
7 Capital Outlay	-	-	0.0%	-	-	0.0%	-
8 Other Expense	-	-	0.0%	-	-	0.0%	-
	\$ 4,238,540	\$ 2,695,574	63.6%	\$ 4,267,126	\$ 2,928,316	68.6%	\$ 232,743

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	Budget	FY 2022-2023 Audited	% Received or Expended Modified Accrual	Budget	FY 2023-2024 Unaudited	% Received or Expended Modified Accrual	
K) Human Resources 2800-2839							
1 Salaries	\$ 2,830,946	\$ 2,898,881	102.4%	\$ 948,573	\$ 935,886	98.7%	\$ (1,962,995)
2 Fringe Benefits	403,198	408,399	101.3%	315,897	270,685	85.7%	(137,714)
3 Purchased Services - Professional	145,111	98,127	67.6%	143,261	93,053	65.0%	(5,074)
4 Purchased Services - Property	-	-	0.0%	-	-	0.0%	-
5 Purchased Services - Other	35,500	20,885	58.8%	39,250	19,932	50.8%	(953)
6 Supplies - Materials	43,460	29,489	67.9%	38,560	33,053	85.7%	3,563
7 Capital Outlay	12,300	1,110	9.0%	11,300	500	4.4%	(610)
8 Other Expense	15,708	11,893	75.7%	15,708	10,294	65.5%	(1,599)
	\$ 3,486,223	\$ 3,468,785	99.5%	\$ 1,512,549	\$ 1,363,404	90.1%	\$ (2,105,381)
L) Information Systems Services 2840-2849, 2890							
1 Salaries	\$ 1,116,347	\$ 1,010,759	90.5%	\$ 1,334,043	\$ 1,201,953	90.1%	\$ 191,193
2 Fringe Benefits	384,084	368,230	95.9%	447,285	383,692	85.8%	15,462
3 Purchased Services - Professional	115,000	58,671	51.0%	101,431	47,016	46.4%	(11,655)
4 Purchased Services - Property	155,633	111,001	71.3%	320,091	283,566	88.6%	172,565
5 Purchased Services - Other	344,909	1,061,468	307.8%	1,539,623	1,453,295	94.4%	391,826
6 Supplies - Materials	1,243,065	339,949	27.3%	150,081	91,818	61.2%	(248,131)
7 Capital Outlay	764,693	183,836	24.0%	421,929	100,956	23.9%	(82,881)
8 Other Expense	6,300	3,763	59.7%	6,600	3,142	47.6%	(622)
	\$ 4,130,031	\$ 3,137,678	76.0%	\$ 4,321,083	\$ 3,565,437	82.5%	\$ 427,759
M) Risk Management Services 2850							
1 Salaries	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	-	-	0.0%	-	-	0.0%	-
3 Purchased Services - Professional	-	-	0.0%	-	-	0.0%	-
4 Purchased Services - Property	-	-	0.0%	-	-	0.0%	-
5 Purchased Services - Other	728,900	728,900	100.0%	700,000	700,000	100.0%	(28,900)
6 Supplies - Materials	-	-	0.0%	-	-	0.0%	-
7 Capital Outlay	-	-	0.0%	-	-	0.0%	-
8 Other Expense	-	-	0.0%	-	-	0.0%	-
	\$ 728,900	\$ 728,900	100.0%	\$ 700,000	\$ 700,000	100.0%	\$ (28,900)
N) Other Support Services 2990-2999							
1 Salaries	\$ 640,779	\$ 758,836	118.4%	\$ 1,024,133	\$ 786,959	76.8%	\$ 28,123
2 Fringe Benefits	1,027,293	993,761	96.7%	1,199,096	953,986	79.6%	(39,775)
3 Purchased Services - Professional	59,259	23,290	39.3%	25,280	16,042	63.5%	(7,249)
4 Purchased Services - Property	-	-	0.0%	-	-	0.0%	-
5 Purchased Services - Other	16,152	11,735	72.7%	25,729	21,145	82.2%	9,409
6 Supplies - Materials	17,674	16,465	93.2%	705	761	107.9%	(15,704)
7 Capital Outlay	-	-	0.0%	-	-	0.0%	-
8 Other Expense	173,740	172,746	99.4%	67,685	712,385	1052.5%	539,639
	\$ 1,934,897	\$ 1,976,834	102.2%	\$ 2,342,628	\$ 2,491,277	106.3%	\$ 514,443

SCHOOL DISTRICT 60

Statement of Revenues Net of Expenditures

For the fiscal year ending 06-30-2024

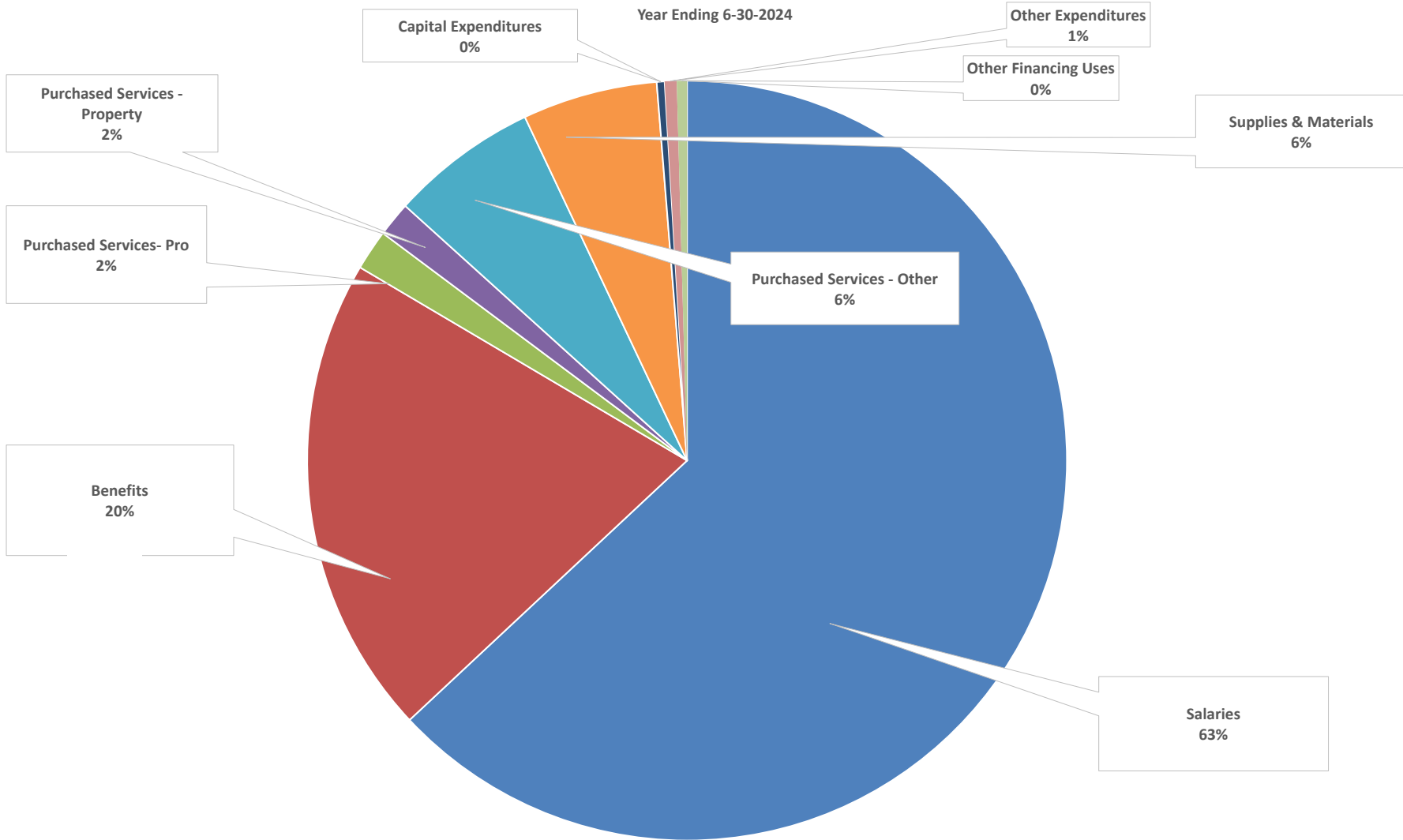
	For the fiscal year ending 6-30-2023 Including Fund 19 CPP			For the fiscal year ending 06-30-2024 Including Fund 19 UPK			Incr (Decr) from Prior Year
	Budget	FY 2022-2023 Audited	% Received or Expended Modified Accrual	Budget	FY 2023-2024 Unaudited	% Received or Expended Modified Accrual	
O) Other Support ,Volunteer, Community Svcs 2900-2910, 3300							
1 Salaries	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	-	15,923	0.0%	7,961	506	0.0%	(15,417)
3 Purchased Services - Professional	6,000	2,764	46.1%	6,000	3,824	63.7%	1,059
4 Purchased Services - Property	-	-	0.0%	-	-	0.0%	-
5 Purchased Services - Other	-	-	0.0%	-	-	0.0%	-
6 Supplies - Materials	11,139	6,883	61.8%	18,624	7,225	38.8%	341
7 Capital Outlay	-	-	0.0%	-	-	0.0%	-
8 Other Expense	-	-	0.0%	-	-	0.0%	-
	\$ 17,139	\$ 25,571	149.2%	\$ 32,585	\$ 11,555	35.5%	\$ (14,016)
P) Facilities Acquisitions and Construction Svcs 4000-4999							
1 Salaries	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	-	-	0.0%	-	-	0.0%	-
3 Purchased Services - Professional	-	-	0.0%	-	-	0.0%	-
4 Purchased Services - Property	-	-	0.0%	-	-	0.0%	-
5 Purchased Services - Other	918,150	633,276	69.0%	551,808	555,103	100.6%	(78,173)
6 Supplies - Materials	-	-	0.0%	-	-	0.0%	-
7 Capital Outlay	-	-	0.0%	-	-	0.0%	-
8 Other Expense	-	-	0.0%	-	-	0.0%	-
	\$ 918,150	\$ 633,276	69.0%	\$ 551,808	\$ 555,103	100.6%	\$ (78,173)
Q) Debt Services 5000-5999							
1 Principal	\$ 494,594	\$ 822,955	166.4%	\$ 533,448	\$ 533,448	100.0%	\$ (289,506)
2 Interest	158,885	209,928	132.1%	111,188	110,051	99.0%	(99,877)
	\$ 653,479	\$ 1,032,883	158.1%	\$ 644,636	\$ 643,499	99.8%	\$ (389,383)
Total Expenditures	\$ 156,160,582	\$ 138,251,204	88.5%	\$ 165,502,447	\$ 147,685,261	89.2%	\$ 9,434,058
R) Reserves & Contingencies							
1 Contingency Committed	\$ 7,712,647	\$ 8,057,593		\$ 8,495,769	\$ 8,906,763		
2 General Contingency-Unassigned	(8,386,759)	14,557,786		(3,120,876)	13,870,498		
3 New Facility Supplies - Assigned	2,500,000	-		-	-		
4 School Carryover - Assigned	-	624,516		-	306,882		
5 NonSpendable	-	-		-	-		
6 Reserve Fund Balance UPK	-	-		1,994,871	766,542		
7 Reserve Fund Balance CPP	3,353,804	3,353,804		-	3,353,804		
8 PrePaid	2,083,802	2,339,896		2,083,802	2,339,896		
9 TABOR Amendment 1-Restricted	4,550,000	5,300,000		5,116,259	5,450,000		
10 Multi-year Agreements-Restricted	1,000,000	1,151,215		827,410	1,151,215		
Total Appropriated Reserves	\$ 12,813,494	\$ 35,384,810		\$ 15,397,235	\$ 36,145,600		
Total Appropriation	\$ 168,974,076	\$ 173,636,014		\$ 180,899,682	\$ 183,830,861		

**2023-24 School Year
Revenue and Expenditure Summary
For the Year Ending 6-30-2024 Unaudited**

	Year Ending 6-30-2024				Year Ending 6-30-2024 % of Budget 2023-24
	Budget	Encumbrance	Actual	Total	
Beginning Fund Balance - General Fund 10 plus Fund 19	\$ 35,399,111			\$ 32,031,006	
Revenue General Fund 10 plus Fund 19	\$ 145,500,572		\$ 148,446,051	\$ 148,446,051	
Total General Fund Expenditures	\$ 165,502,448	\$	\$ 147,685,261	\$ 147,685,261	
Assigned Operating Reserve per BOE policy 6% of Revenue	\$ 8,495,769			\$ 8,906,763	
Unassigned	(3,120,876)			13,870,498	
Assigned Fund Balance School Carryover	-			306,882	
Reserved Fund Balance UPK	-			766,542	
Reserved Fund Balance CPP	1,994,871			3,353,804	
Restricted Mutli-Year	827,410			1,151,215	
Non-Spendable (Prepaid Expenditures)	2,083,802			2,339,896	
TABOR 3% Restricted	5,116,259			5,450,000	
Ending Reserves & Contingencies	\$ 15,397,235			\$ 36,145,600	

**2023-24 School Year
Revenue and Expenditure Summary
For the Year Ending 6-30-2024 Unaudited**

Year Ending 6-30-2024



**2023-24 School Year
Revenue and Expenditure Summary
For the Year Ending 6-30-2024 Unaudited**

	Year Ending 6-30-2024				Year Ending 6-30-2024 % of Budget 2023-24
	Budget	Encumbrance	Actual	Total	
Beginning Fund Balance Fund 17 and 18	<u>\$ 2,537,730</u>			<u>\$ 2,537,730</u>	
Revenue General Fund Sub Funds					
Athletics Fund 17	\$ 3,476,450		\$ 3,446,519	\$ 3,446,519	
Insurance Fund 18	2,700,000		2,031,012	2,031,012	
Preschool Fund 19 merged with Fund 10	-				
Total General Sub fund Revenue	<u>\$ 6,176,450</u>		<u>\$ 5,477,531</u>	<u>\$ 5,477,531</u>	
Expenditures General Fund Sub Funds					
Athletics Fund 17	\$ 3,349,595	\$ -	\$ 3,137,700	\$ 3,137,700	93.7%
Insurance Fund 18	3,090,000	-	1,802,265	1,802,265	58.3%
Preschool Fund 19 merged with Fund 10	-		-		
Total General Fund Sub Fund Expenditures	<u>\$ 6,439,595</u>	<u>\$ -</u>	<u>\$ 4,939,965</u>	<u>\$ 4,939,965</u>	76.7%
General Fund Sub Fund Ending Fund Balance	<u>\$ 2,274,585</u>			<u>\$ 3,075,296</u>	

**2023-24 School Year
Revenue and Expenditure Summary
For the Year Ending 6-30-2024 Unaudited**

	Year Ending 6-30-2024				Year Ending 6-30-2024
	Budget	Encumbrance	Actual	Total	% of Budget 2023-24
Beginning Fund Balance Fund 22,31,41 and 64	\$ 71,083,255			\$ 71,083,255	
Revenue Other Governmental Funds					
Grant Fund 22	\$ 77,028,256		\$ 51,973,437	\$ 51,973,437	
Bond Redemption Fund 31	18,298,889		17,722,217	17,722,217	
Building Fund 41	6,363,991		7,911,234	7,911,234	
Risk Related Fund 64	1,428,270		1,411,110	1,411,110	
Total Revenue Other Governmental Funds	\$ 103,119,406		\$ 79,017,997	\$ 79,017,997	
Expenditures Other Governmental Funds					
Grant Fund 22	\$ 77,028,256	\$ -	\$ 51,973,437	\$ 51,973,437	67.5%
Bond Redemption Fund 31	17,938,184	-	17,935,684	17,935,684	100.0%
Building Fund 41	55,508,589	-	29,903,793	29,903,793	53.9%
Risk Related Fund 64	1,794,000		1,652,074	1,652,074	92.1%
Total Other Governmental Funds Expenditures	\$ 152,269,029	\$ -	\$ 101,464,988	\$ 101,464,988	66.6%
Other Governmental Funds Ending Balance	\$ 21,933,632			\$ 48,636,264	

**2023-24 School Year
Revenue and Expenditure Summary
For the Year Ending 6-30-2024 Unaudited**

	Year Ending 6-30-2024				Year Ending 6-30-2024
	Budget	Encumbrance	Actual	Total	% of Budget 2023-24
Beginning Fund Balance Funds 21,23,27 and 43	\$ <u>40,086,605</u>			\$ <u>40,086,605</u>	
Revenue Non-Major Governmental Funds					
Nutrition Services Fund 21	\$ 11,237,950		\$ 10,904,552	\$ 10,904,552	
Pupil Activity Fund 23	2,558,925		2,172,150	2,172,150	
Education Foundation 27	158,000		45,101	45,101	
Capital Projects Fund 43	<u>33,821,871</u>		<u>32,369,576</u>	<u>32,369,576</u>	
Total Revenue Non-Major Governmental Funds	\$ <u>47,776,746</u>		\$ <u>45,491,379</u>	\$ <u>45,491,379</u>	
Expenditures Non-Major Governmental Funds					
Nutrition Services Fund 21	\$ 12,865,831	\$ -	\$ 9,562,499	\$ 9,562,499	74.3%
Pupil Activity Fund 23	4,621,026	-	2,044,683	2,044,683	44.2%
Education Foundation 27	366,865	-	76,373	76,373	20.8%
Capital Projects Fund 43	<u>36,997,608</u>	<u>-</u>	<u>26,564,718</u>	<u>26,564,718</u>	71.8%
Total Expenditures Non-Major Governmental Funds	\$ <u>54,851,330</u>	\$ <u>-</u>	\$ <u>38,248,273</u>	\$ <u>38,248,273</u>	69.7%
Non-Major Governmental Funds Ending Balance	\$ <u>33,012,021</u>			\$ <u>47,329,711</u>	