

Community Unit School District 200

Monthly Financial Report Period:
October 1 – October 31, 2024

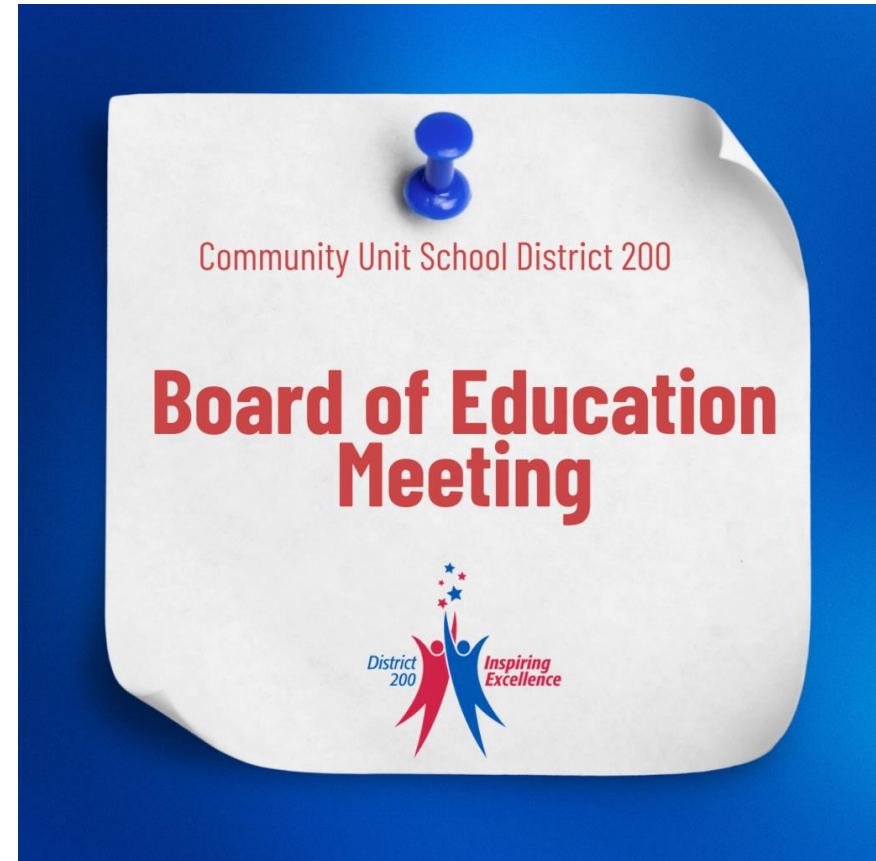


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 - Revenue Report
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 - Revenue and Expenditures – Operating Funds
- Summary of Investments



Community Unit SD 200

Fund Balances

Fiscal Year: 2024-2025

Month: October

Year: 2024

Fund Type:

Include Cash Balance

FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
10	Education Fund	\$30,618,334.71	\$74,223,936.77	(\$45,674,311.78)	\$0.00	\$59,167,959.70
20	Operations and Maintenance Fund	\$6,008,325.21	\$9,310,900.92	(\$12,816,282.79)	\$0.00	\$2,502,943.34
30	Debt Service Fund	\$10,932,080.83	\$7,370,422.24	(\$15,958,950.00)	\$0.00	\$2,343,553.07
40	Transportation Fund	\$4,189,812.73	\$5,291,686.01	(\$6,253,447.32)	\$0.00	\$3,228,051.42
50	IMRF/Social Security Fund	\$1,575,312.08	\$1,946,396.25	(\$883,086.27)	\$0.00	\$2,638,622.06
60	Capital Projects Fund	\$461,612.40	\$8,447,974.87	(\$8,881,365.92)	\$0.00	\$28,221.35
70	Working Cash Fund	\$30,922,349.75	\$563,576.14	\$0.00	\$0.00	\$31,485,925.89
Grand Total:		\$84,707,827.71	\$107,154,893.20	(\$90,467,444.08)	\$0.00	\$101,395,276.83

End of Report

Community Unit SD 200

Revenue Report

 Summary Only

From Date: 10/1/2024

To Date: 10/31/2024

Fiscal Year: 2024-2025

Account Number / Description

Budget

Range To Date

YTD

Uncollected Balance

% Remaining

Fund: 10	Education Fund						
	Fund 10 Total:	\$180,273,802.03	\$5,334,437.78	\$74,223,936.77	\$106,049,865.26	58.83%	
Fund: 20	Operations and Maintenance Fund						
	Fund 20 Total:	\$19,576,085.56	\$867,190.08	\$9,310,900.92	\$10,265,184.64	52.44%	
Fund: 30	Debt Service Fund						
	Fund 30 Total:	\$15,935,498.52	\$106,509.16	\$7,370,422.24	\$8,565,076.28	53.75%	
Fund: 40	Transportation Fund						
	Fund 40 Total:	\$12,398,326.82	\$1,266,637.51	\$5,291,686.01	\$7,106,640.81	57.32%	
Fund: 50	IMRF/Social Security Fund						
	Fund 50 Total:	\$4,234,646.89	\$36,246.02	\$1,946,396.25	\$2,288,250.64	54.04%	
Fund: 60	Capital Projects Fund						
	Fund 60 Total:	\$9,272,096.01	\$1,301,823.96	\$8,447,974.87	\$824,121.14	8.89%	
Fund: 70	Working Cash Fund						
	Fund 70 Total:	\$1,300,000.00	\$133,228.19	\$563,576.14	\$736,423.86	56.65%	
	Grand Total:	\$242,990,455.83	\$9,046,072.70	\$107,154,893.20	\$135,835,562.63	55.90%	

End of Report

Community Unit SD 200

Expenditure Budget Balance Report

 Summary Only

From Date: 10/1/2024

To Date: 10/31/2024

Fiscal Year: 2024-2025

Budget Balance

Account Number / Description

Budget

Range To Date

YTD

Balance

Encumbrance

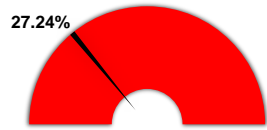
% Remaining Bud

Fund: 10	Education Fund						
	Fund 10 Total:	\$182,120,941.01	\$16,003,794.52	\$45,674,311.78	\$136,446,629.23	\$115,209,283.31	\$21,237,345.92 11.66%
Fund: 20	Operations and Maintenance Fund						
	Fund 20 Total:	\$21,400,678.81	\$2,313,979.47	\$12,816,282.79	\$8,584,396.02	\$1,420,949.44	\$7,163,446.58 33.47%
Fund: 30	Debt Service Fund						
	Fund 30 Total:	\$17,261,450.00	\$0.00	\$15,958,950.00	\$1,302,500.00	\$0.00	\$1,302,500.00 7.55%
Fund: 40	Transportation Fund						
	Fund 40 Total:	\$12,927,953.81	\$1,742,643.66	\$6,253,447.32	\$6,674,506.49	\$8,154,857.22	(\$1,480,350.73) -11.45%
Fund: 50	IMRF/Social Security Fund						
	Fund 50 Total:	\$4,240,486.16	\$350,828.08	\$883,086.27	\$3,357,399.89	\$188,365.55	\$3,169,034.34 74.73%
Fund: 60	Capital Projects Fund						
	Fund 60 Total:	\$9,725,091.15	\$1,307,350.00	\$8,881,365.92	\$843,725.23	\$0.00	\$843,725.23 8.68%
	Grand Total:	\$247,676,600.94	\$21,718,595.73	\$90,467,444.08	\$157,209,156.86	\$124,973,455.52	\$32,235,701.34 13.02%

End of Report

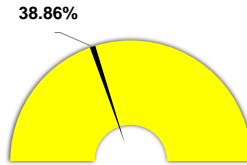
For the Period Ending September 30, 2024

Projected Year-End Balances as % of Budgeted Revenue



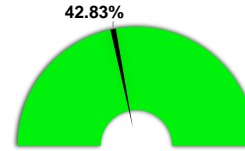
Projected Year-End Balance % decreased due to timing of revenue being received. Percentage will increase when revenue is collected as projected.

Actual YTD Revenues



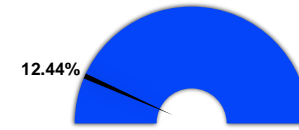
Projected YTD Revenues 39.04%

Actual YTD Local Sources



Projected YTD Local Sources 42.39%

Actual YTD State Sources

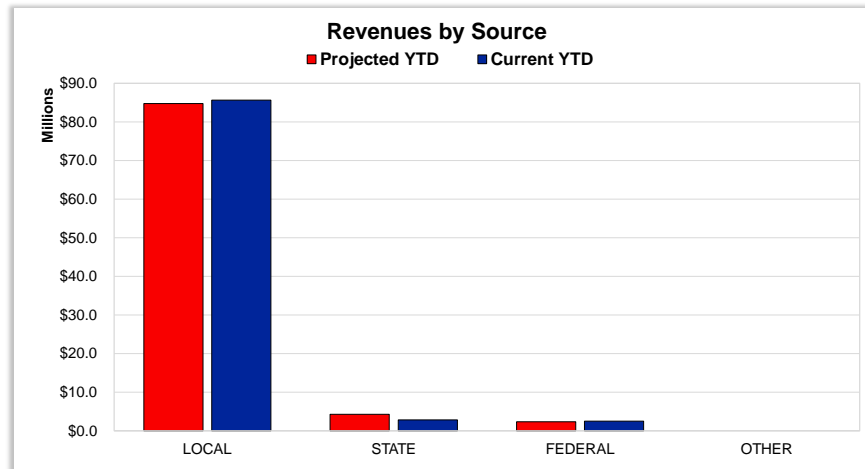
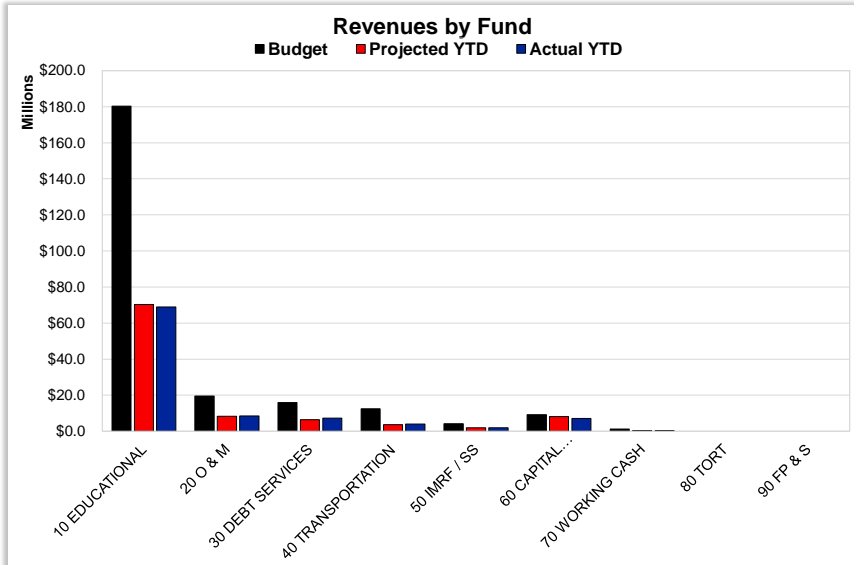
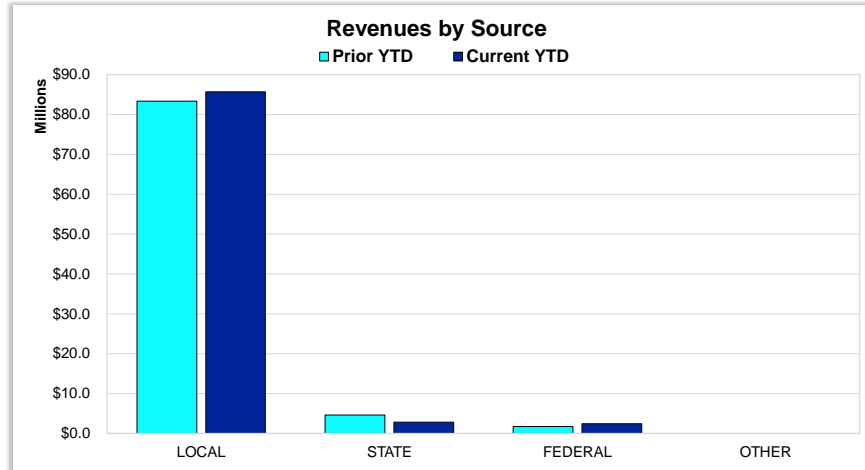


Projected YTD State Sources 18.89%

All Funds | Top 10 Sources of Revenue YTD

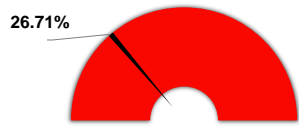
Ad Valorem Taxes	\$82,727,943
Transfer to Capital Projects Fund	\$7,025,000
Unrestricted Grants-in-Aid	\$2,592,008
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$1,882,236
Payments in Lieu of Taxes	\$854,244
Other Revenue from Local Sources	\$539,049
Textbook Income	\$529,512
Earnings on Investments	\$528,637
District/School Activity Income	\$333,904
Federal Special Education	\$330,505

Percent of Total Revenues Year-to-Date **99.22%**



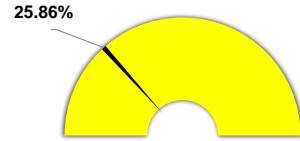
For the Period Ending September 30, 2024

Projected Year-End Balances as % of Budgeted Expenditures



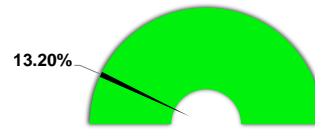
Projected Year-End Balance % decreased due to increased expenditures at the beginning FY25. Percentage projected to increase as FY25 progresses.

Actual YTD Expenditures



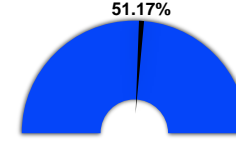
Projected YTD Expenditures 19.15%

Actual YTD Salaries / Benefits



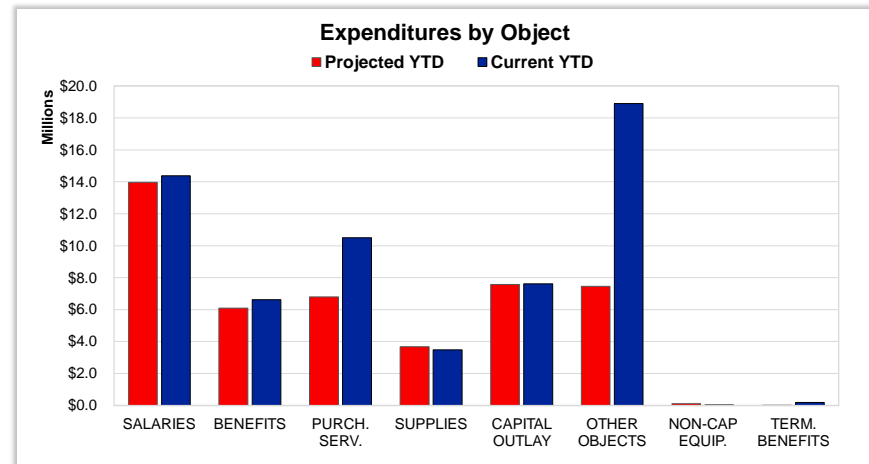
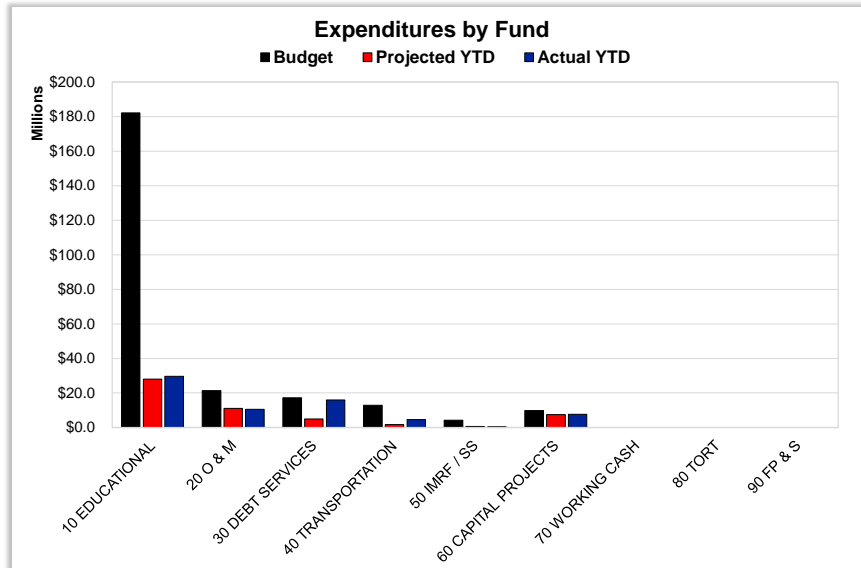
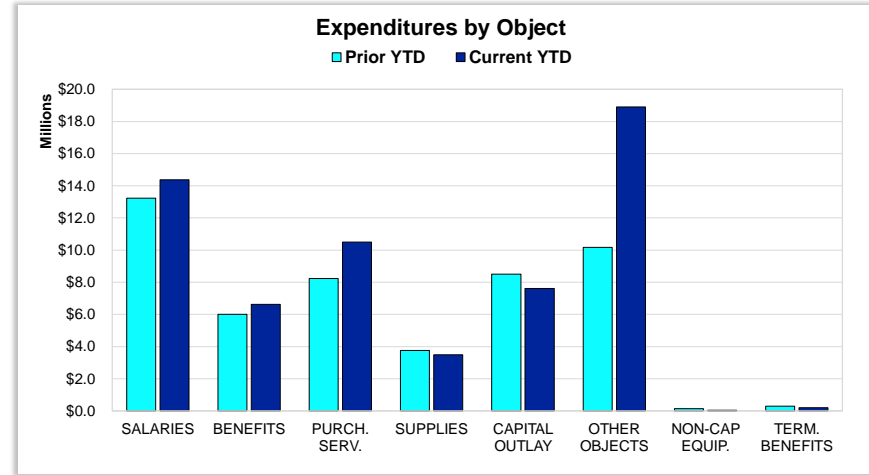
Projected YTD Salaries / Benefits 12.62%

Actual YTD Other Objects



Projected YTD Other Objects 32.21%

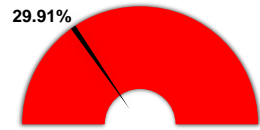
All Funds Top 10 Expenditures by Program YTD	
Support Services - Business	\$16,191,284
Debt Services - Payments of Principal on Long-term Debt	\$15,250,000
Transfer to Capital Projects Fund	\$7,025,000
Regular Programs	\$7,009,241
Other Support Services	\$4,660,801
Support Services - Central	\$4,289,332
Special Education/Remedial Programs	\$2,556,976
Support Services - School Administration	\$2,168,527
Support Services - Pupils	\$2,106,724
Truant Alternative & Optional Programs	\$1,869,047
Percent of Total Expenditures Year-to-Date	92.20%



Educational | Operations and Maintenance | Transportation | Working Cash

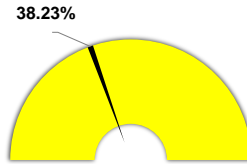
For the Period Ending September 30, 2024

Projected Year-End Balances as % of Budgeted Revenue



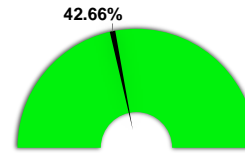
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Actual YTD Revenues



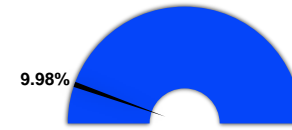
Projected YTD Revenues 38.77%

Actual YTD Local Sources



Projected YTD Local Sources 42.22%

Actual YTD State Sources

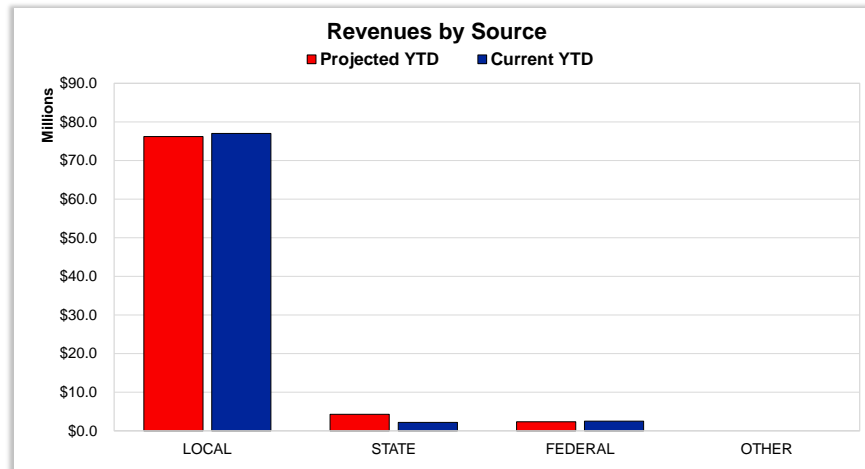
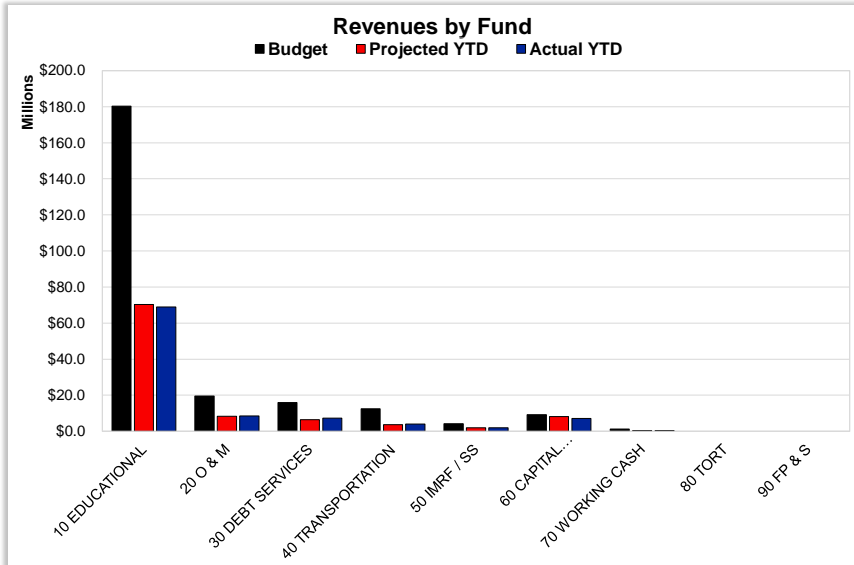
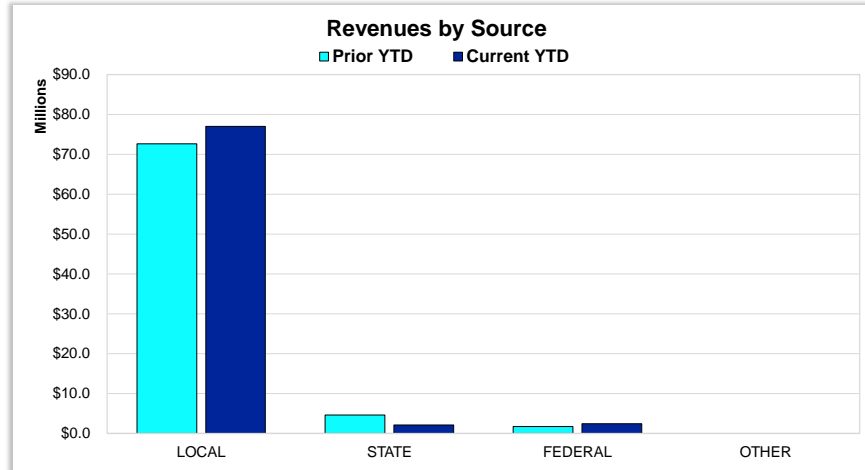


Projected YTD State Sources 19.72%

All Funds | Top 10 Sources of Revenue YTD

Ad Valorem Taxes	\$82,727,943
Transfer to Capital Projects Fund	\$7,025,000
Unrestricted Grants-in-Aid	\$2,592,008
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$1,882,236
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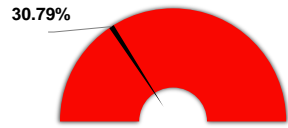
Percent of Total Revenues Year-to-Date 99.22%



Educational | Operations and Maintenance | Transportation | Working Cash

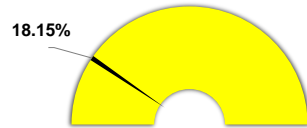
For the Period Ending September 30, 2024

Projected Year-End Balances as % of Budgeted Expenditures



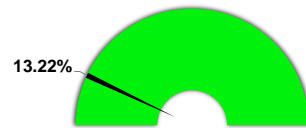
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Actual YTD Expenditures



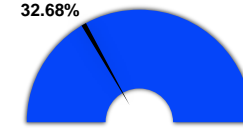
Projected YTD Expenditures
15.75%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits
12.60%

Actual YTD Other Objects

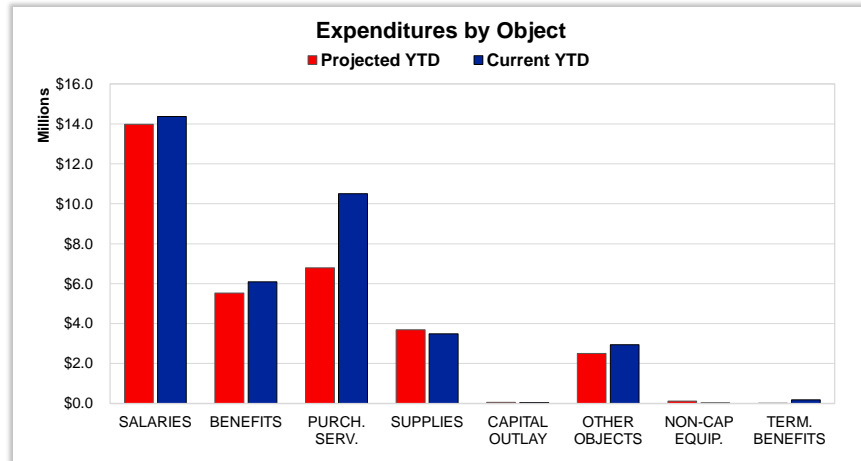
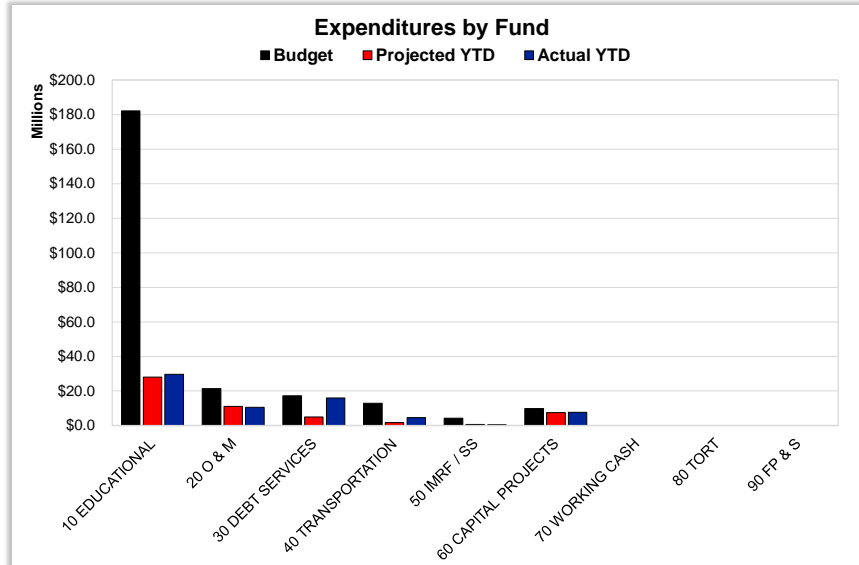
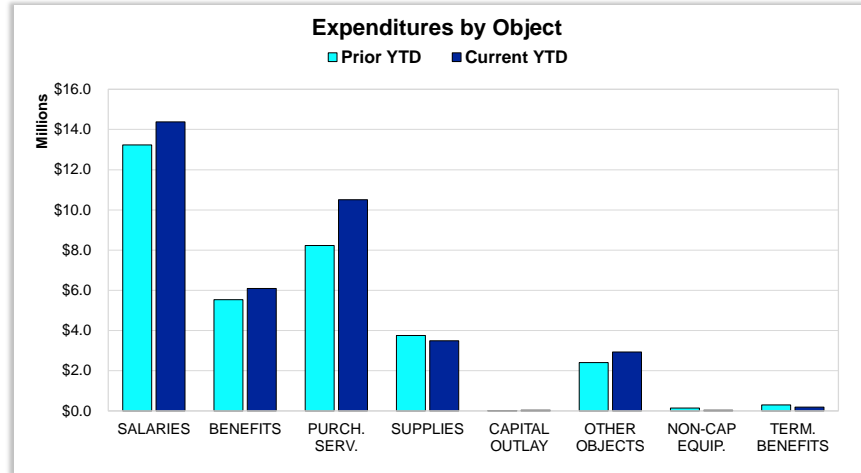


Projected YTD Other Objects
25.04%

All Funds | Top 10 Expenditures by Program YTD

Support Services - Business	\$16,191,284
Debt Services - Payments of Principal on Long-term Debt	\$15,250,000
Transfer to Capital Projects Fund	\$7,025,000
Regular Programs	\$7,009,241
Other Support Services	\$4,660,801
Support Services - Central	\$4,289,332
Special Education/Remedial Programs	\$2,556,976
Support Services - School Administration	\$2,168,527
Support Services - Pupils	\$2,106,724
Truant Alternative & Optional Programs	\$1,869,047

Percent of Total Expenditures Year-to-Date **92.20%**



10/31/2024	DATE PURCHASED	DATE MATURED	INTEREST RATE	FACE AMOUNT	COST	TOTAL INVESTMENT (at cost)	FUND TOTAL INVESTMENT (at cost)
EDUCATION							
PFM - IIIT Fund Liquid	10/31/2024		4.950		8,218.00	8,218.00	
PMA - MAX	10/31/2024		4.788		5,787.32	5,787.32	
Wheaton Bank & Trust MMF	10/31/2024		5.003		46,676,778.19	46,676,778.19	
EDUCATION - HEALTH INSURANCE							
PFM - IIIT Fund Liquid	10/31/2024		4.950		19,695.11	19,695.11	
Wheaton Bank & Trust MMF	10/31/2024		5.003		826,098.30	826,098.30	
TOTAL EDUCATION							47,536,576.91
BUILDING							
PFM - IIIT Fund Liquid	10/31/2024		4.950		9,118.55	9,118.55	
PMA - MAX	10/31/2024		4.788		6,357.76	6,357.76	
Wheaton Bank & Trust - MMF	10/31/2024		5.003		1,339,996.45	1,339,996.45	
TOTAL BUILDING							1,355,472.76
BOND & INTEREST							
PFM - IIIT Fund Liquid	10/31/2024		4.950		30,675.15	30,675.15	
PMA - MAX	10/31/2024		4.788		7,100.72	7,100.72	
Wheaton Bank & Trust - MMF	10/31/2024		5.003		2,026,242.03	2,026,242.03	
TOTAL BOND & INTEREST							2,064,017.90
TRANSPORTATION							
PFM - IIIT Fund Liquid	10/31/2024		4.950		5,305.11	5,305.11	
PMA - MAX	10/31/2024		4.788		5,766.71	5,766.71	
Wheaton Bank & Trust - MMF	10/31/2024		5.003		2,343,906.65	2,343,906.65	
TOTAL TRANSPORTATION							2,354,978.47
IMRF							
PMA - MAX	10/31/2024		4.788		5,748.51	5,748.51	
Wheaton Bank & Trust - MMF	10/31/2024		5.003		2,008,514.59	2,008,514.59	
TOTAL IMRF							2,014,263.10
CONSTRUCTION							
Wheaton Bank & Trust - MMF	10/31/2024		5.003		3,368.53	3,368.53	
TOTAL CONSTRUCTION							3,368.53
WORKING CASH							
Fifth Third - Liquid	10/31/2024				6,547.77	6,547.77	
PFM - IIIT Fund Liquid	10/31/2024		4.950		41,895.13	41,895.13	
PMA - MAX	10/31/2024		4.788		6,107.90	6,107.90	
Wheaton Bank & Trust - MMF	10/31/2024		5.003		31,430,195.82	31,430,195.82	
TOTAL WORKING CASH							31,484,746.62
TOTAL INVESTMENTS:							86,813,424.30
Portfolio by inv type:							
	Cost	% of Portfolio		Portfolio by vendor:	Cost	% of Portfolio	
Agency	0.00	0.00		Fifth Third Bank	6,547.77	0.01	
Certificate of Deposit	0.00	0.00		PFM	114,907.05	0.13	
Commercial Paper	0.00	0.00		PMA	36,868.92	0.04	
Liquid	86,813,424.30	100.00		Wheaton Bank & Trust	86,655,100.56	99.82	
TERM	0.00	0.00			86,813,424.30	100.00	
TOTAL	86,813,424.30	100.00			0.00		
	0.00						

All investments adhere to the District's investment policy and are collateralized.