

Community Unit School District 200

Monthly Financial Report Period:
November 1 – November 30, 2024

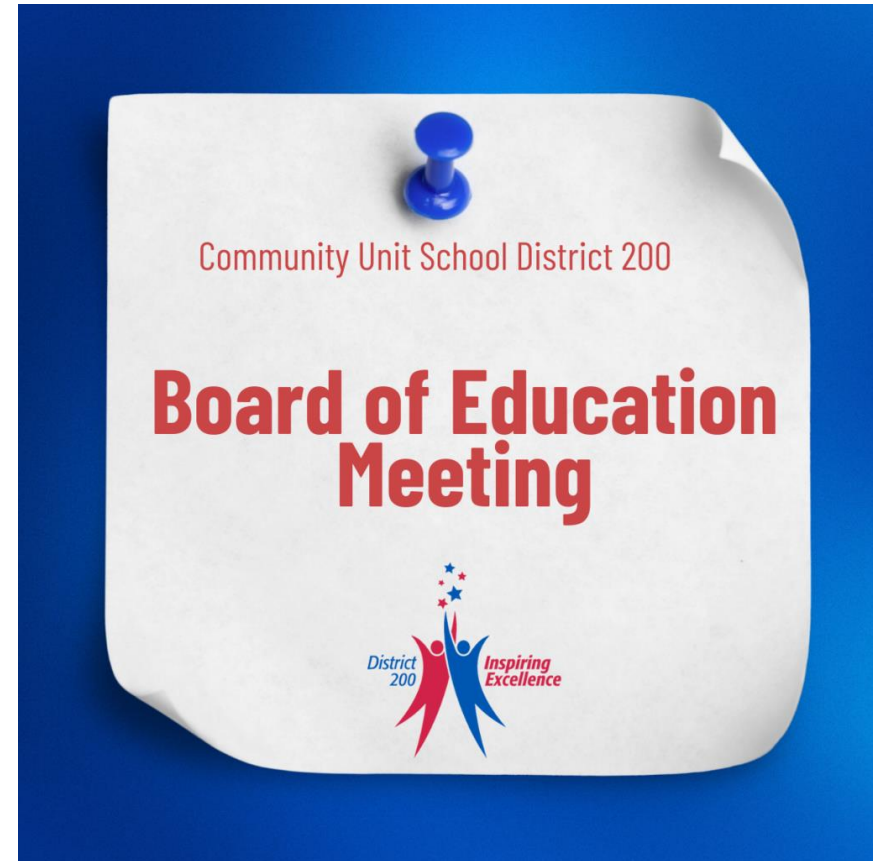


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- Summary of Investments



Community Unit SD 200

Fund Balances

Fiscal Year: 2024-2025

Month: November

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	\$78,140,259.23	(\$61,616,718.84)	\$0.00	\$47,141,875.10
20	Operations and Maintenance Fund	\$6,008,325.21	\$9,481,312.92	(\$14,246,139.49)	\$0.00	\$1,243,498.64
30	Debt Service Fund	\$10,932,080.83	\$7,445,233.68	(\$16,155,375.01)	\$0.00	\$2,221,939.50
40	Transportation Fund	\$4,189,812.73	\$5,538,578.25	(\$8,043,460.63)	\$0.00	\$1,684,930.35
50	IMRF/Social Security Fund	\$1,575,312.08	\$1,973,501.12	(\$1,253,302.03)	\$0.00	\$2,295,511.17
60	Capital Projects Fund	\$461,612.40	\$8,854,214.30	(\$9,301,987.06)	\$0.00	\$13,839.64
70	Working Cash Fund	\$30,922,349.75	\$684,881.06	\$0.00	\$0.00	\$31,607,230.81
Grand Total:		\$84,707,827.71	\$112,117,980.56	(\$110,616,983.06)	\$0.00	\$86,208,825.21

End of Report

Community Unit SD 200

Revenue Report

 Summary Only

From Date: 11/1/2024

To Date: 11/30/2024

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	\$3,916,322.46	\$78,140,259.23	\$102,133,542.80	56.65%	
Fund: 20	Operations and Maintenance Fund						
	Fund 20 Total:	\$19,576,085.56	\$170,412.00	\$9,481,312.92	\$10,094,772.64	51.57%	
Fund: 30	Debt Service Fund						
	Fund 30 Total:	\$15,935,498.52	\$74,811.44	\$7,445,233.68	\$8,490,264.84	53.28%	
Fund: 40	Transportation Fund						
	Fund 40 Total:	\$12,398,326.82	\$246,892.24	\$5,538,578.25	\$6,859,748.57	55.33%	
Fund: 50	IMRF/Social Security Fund						
	Fund 50 Total:	\$4,234,646.89	\$27,104.87	\$1,973,501.12	\$2,261,145.77	53.40%	
Fund: 60	Capital Projects Fund						
	Fund 60 Total:	\$9,272,096.01	\$406,239.43	\$8,854,214.30	\$417,881.71	4.51%	
Fund: 70	Working Cash Fund						
	Fund 70 Total:	\$1,300,000.00	\$121,304.92	\$684,881.06	\$615,118.94	47.32%	
	Grand Total:	\$242,990,455.83	\$4,963,087.36	\$112,117,980.56	\$130,872,475.27	53.86%	

End of Report

Community Unit SD 200

Expenditure Budget Balance Report

 Summary Only

From Date: 11/1/2024

To Date: 11/30/2024

Fiscal Year: 2024-2025

Budget Balance

Account Number / Description

Budget

Range To Date

YTD

Balance

Encumbrance

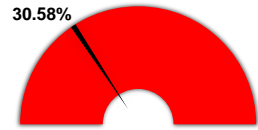
% Remaining Bud

Fund: 10	Education Fund						
	Fund 10 Total:	\$182,120,941.01	\$15,943,187.19	\$61,617,498.97	\$120,503,442.04	\$102,381,271.94	\$18,122,170.10 9.95%
Fund: 20	Operations and Maintenance Fund						
	Fund 20 Total:	\$21,400,678.81	\$1,429,856.70	\$14,246,139.49	\$7,154,539.32	\$1,255,422.03	\$5,899,117.29 27.57%
Fund: 30	Debt Service Fund						
	Fund 30 Total:	\$17,261,450.00	\$196,425.01	\$16,155,375.01	\$1,106,074.99	\$0.00	\$1,106,074.99 6.41%
Fund: 40	Transportation Fund						
	Fund 40 Total:	\$12,927,953.81	\$1,790,013.31	\$8,043,460.63	\$4,884,493.18	\$7,878,700.71	(\$2,994,207.53) -23.16%
Fund: 50	IMRF/Social Security Fund						
	Fund 50 Total:	\$4,240,486.16	\$370,215.76	\$1,253,302.03	\$2,987,184.13	\$169,569.58	\$2,817,614.55 66.45%
Fund: 60	Capital Projects Fund						
	Fund 60 Total:	\$9,725,091.15	\$420,621.14	\$9,301,987.06	\$423,104.09	\$82,479.44	\$340,624.65 3.50%
	Grand Total:	\$247,676,600.94	\$20,150,319.11	\$110,617,763.19	\$137,058,837.75	\$111,767,443.70	\$25,291,394.05 10.21%

End of Report

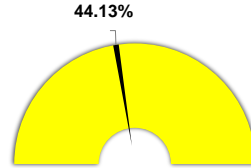
For the Period Ending November 30, 2024

Projected Year-End Balances as % of Budgeted Revenue



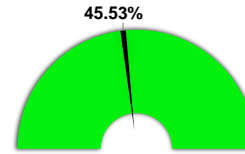
Projected Year-End Balance % decreased due to timing of revenue being received. Percentage will increase when revenue is collected as projected.

Actual YTD Revenues



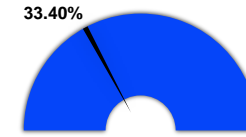
Projected YTD Revenues 44.55%

Actual YTD Local Sources



Projected YTD Local Sources 45.52%

Actual YTD State Sources

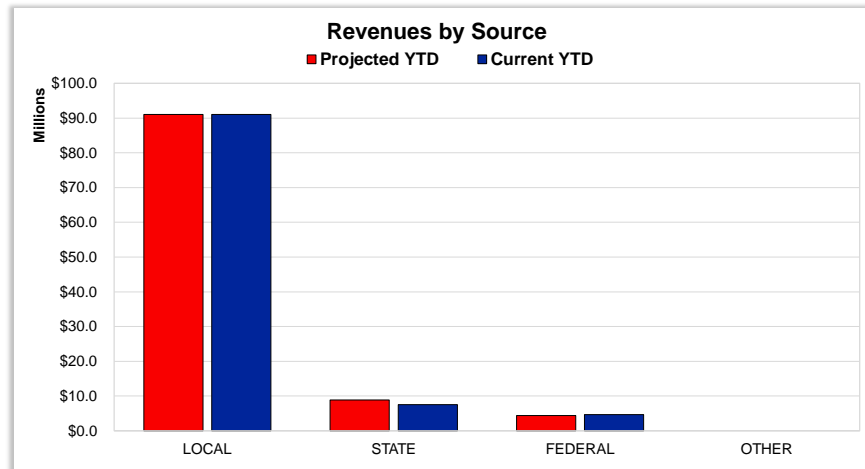
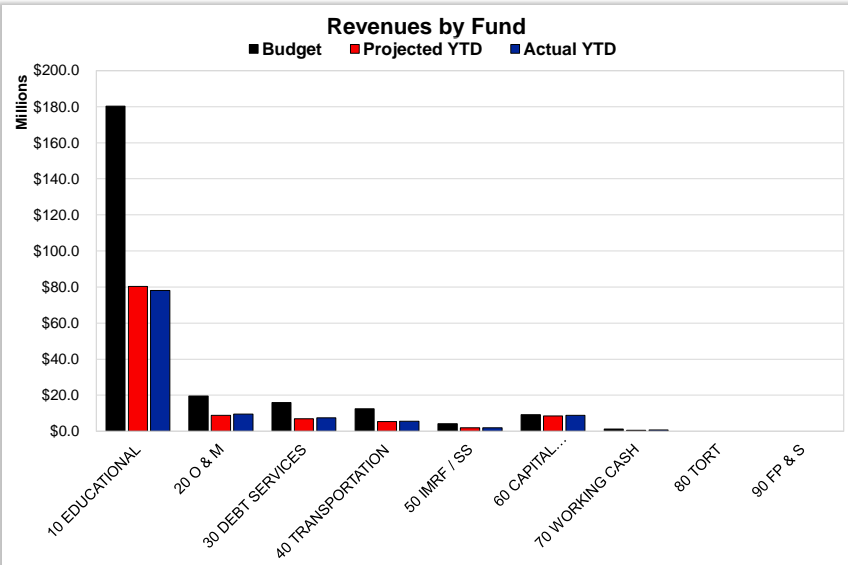
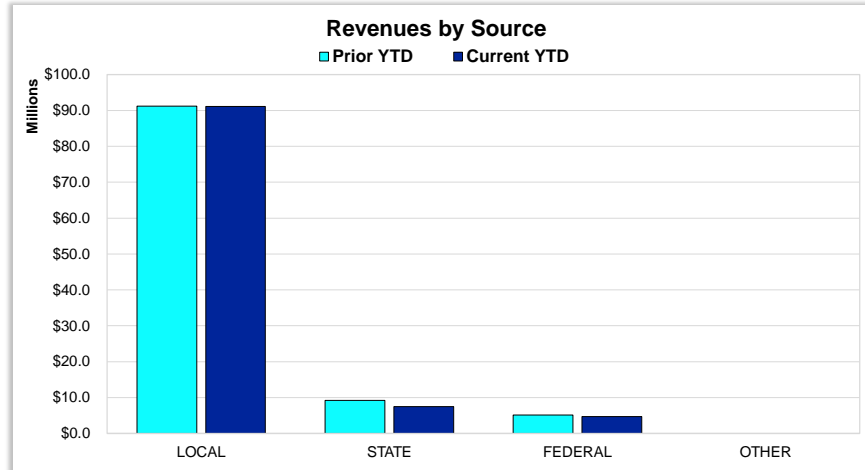


Projected YTD State Sources 39.29%

All Funds | Top 10 Sources of Revenue YTD

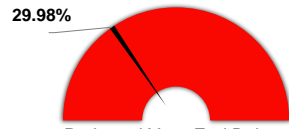
Ad Valorem Taxes	\$84,809,797
Transfer to Capital Projects Fund	\$8,730,000
Unrestricted Grants-in-Aid	\$5,184,016
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$2,182,607
Other Revenue from Local Sources	\$1,696,385
Payments in Lieu of Taxes	\$1,403,290
Earnings on Investments	\$1,348,863
Federal Special Education	\$1,273,989
State Transportation Reimbursement	\$1,201,782
Special Education	\$1,083,938

Percent of Total Revenues Year-to-Date **97.14%**



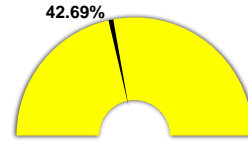
For the Period Ending November 30, 2024

Projected Year-End Balances as % of Budgeted Expenditures



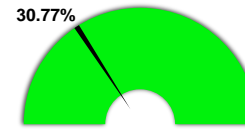
Projected Year-End Balance % decreased due to increased expenditures at the beginning of FY25. Percentage projected to increase as FY25 progresses.

Actual YTD Expenditures



Projected YTD Expenditures 39.50%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits 29.66%

Actual YTD Other Objects



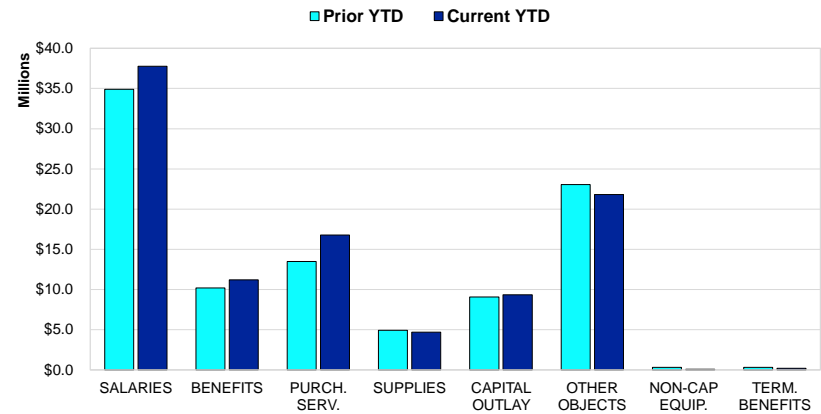
Projected YTD Other Objects 59.17%

All Funds | Top 10 Expenditures by Program YTD

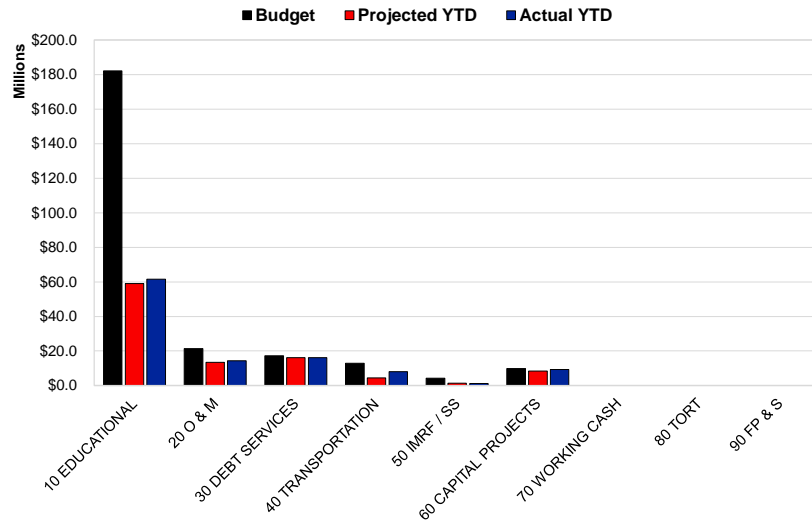
Support Services - Business	\$24,655,082
Regular Programs	\$19,445,221
Debt Services - Payments of Principal on Long-term Debt	\$15,250,000
Transfer to Capital Projects Fund	\$8,730,000
Special Education/Remedial Programs	\$7,469,669
Support Services - Pupils	\$5,616,392
Support Services - Central	\$5,274,629
Other Support Services	\$4,683,815
Support Services - School Administration	\$3,973,038
Truant Alternative & Optional Programs	\$3,953,104

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

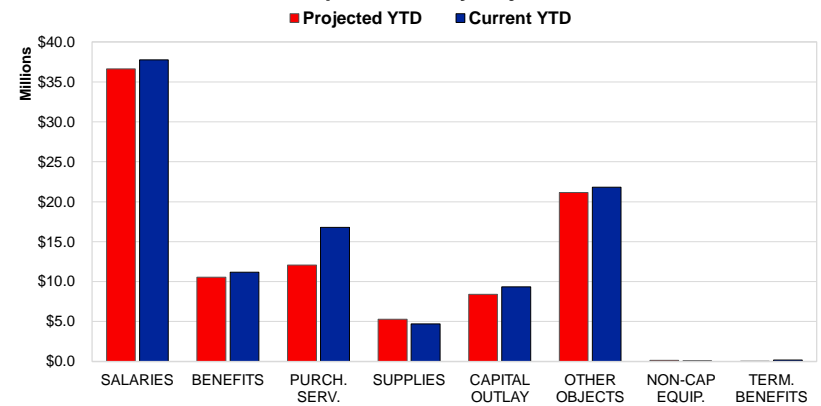
Expenditures by Object



Expenditures by Fund



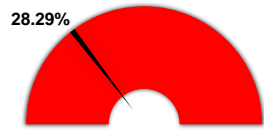
Expenditures by Object



Educational | Operations and Maintenance | Transportation | Working Cash

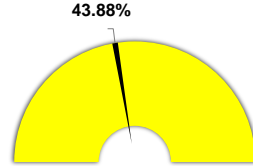
For the Period Ending November 30, 2024

Projected Year-End Balances as % of Budgeted Revenue



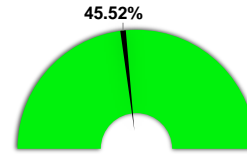
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Actual YTD Revenues



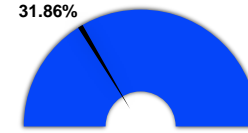
Projected YTD Revenues 44.59%

Actual YTD Local Sources



Projected YTD Local Sources 45.47%

Actual YTD State Sources

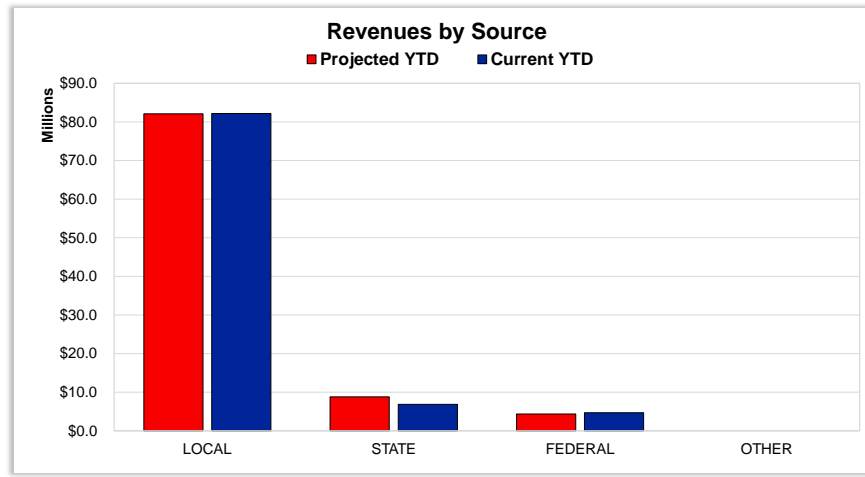
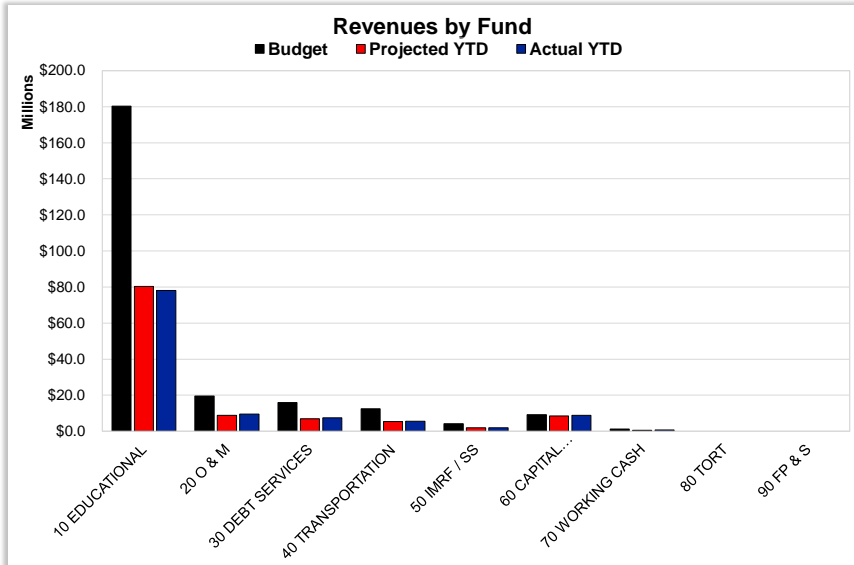
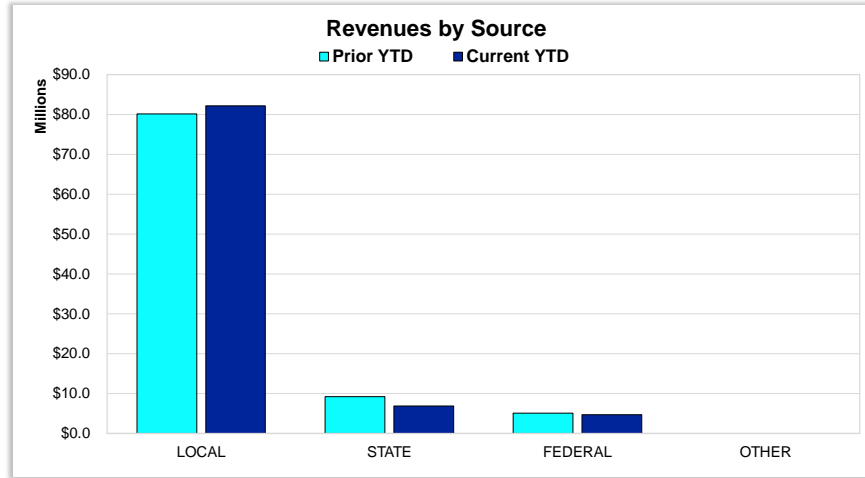


Projected YTD State Sources 40.81%

All Funds | Top 10 Sources of Revenue YTD

Ad Valorem Taxes	\$84,809,797
Transfer to Capital Projects Fund	\$8,730,000
Unrestricted Grants-in-Aid	\$5,184,016
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$2,182,607
Other Revenue from Local Sources	\$1,696,385
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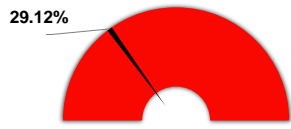
Percent of Total Revenues Year-to-Date **97.14%**



Educational | Operations and Maintenance | Transportation | Working Cash

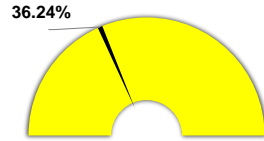
For the Period Ending November 30, 2024

Projected Year-End Balances as % of Budgeted Expenditures



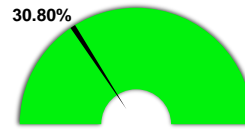
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Actual YTD Expenditures



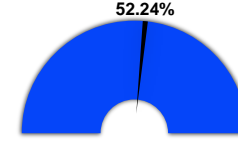
Projected YTD Expenditures 33.01%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits 29.61%

Actual YTD Other Objects

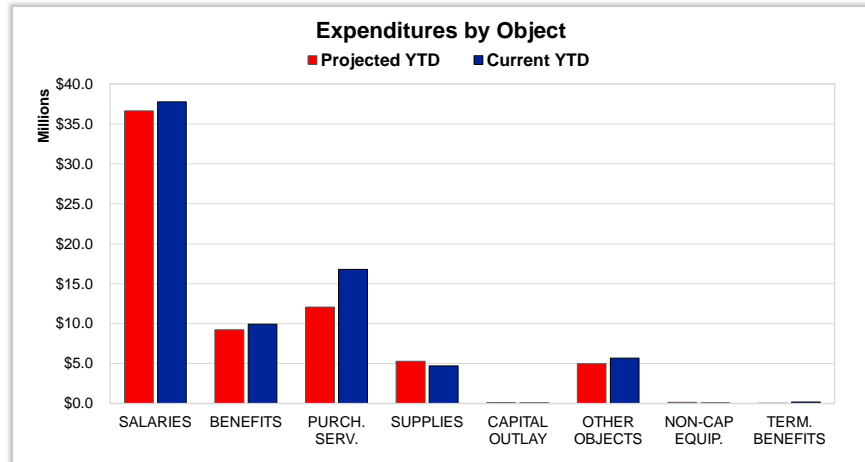
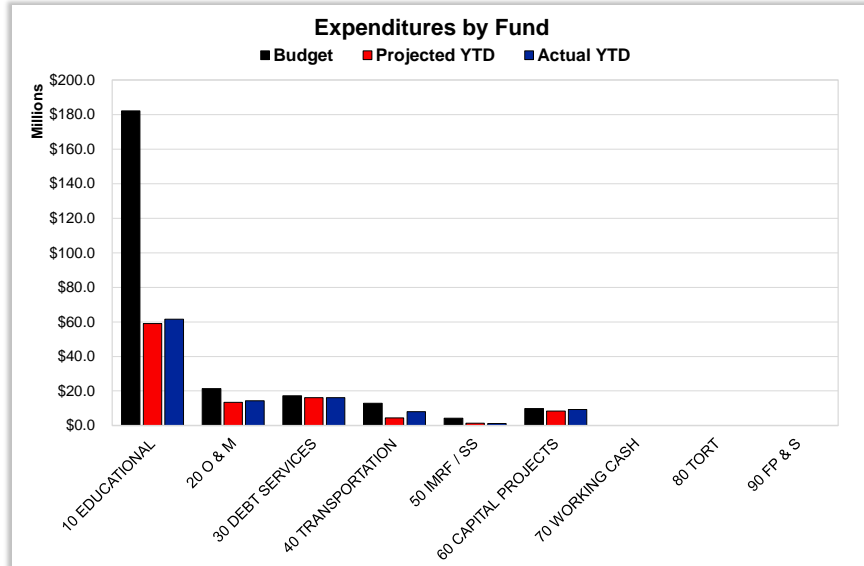
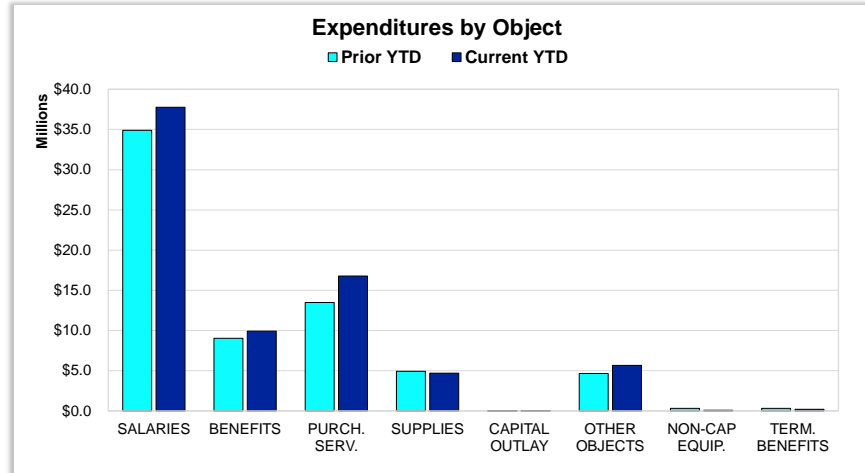


Projected YTD Other Objects 43.02%

All Funds | Top 10 Expenditures by Program YTD

Support Services - Business	\$24,655,082
Regular Programs	\$19,445,221
Debt Services - Payments of Principal on Long-term Debt	\$15,250,000
Transfer to Capital Projects Fund	\$8,730,000
Special Education/Remedial Programs	\$7,469,669
Support Services - Pupils	\$5,616,392
Support Services - Central	\$5,274,629
Other Support Services	\$4,683,815
Support Services - School Administration	\$3,973,038
Truant Alternative & Optional Programs	\$3,953,104

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



11/30/2024	DATE PURCHASED	DATE MATURED	INTEREST RATE	FACE AMOUNT	COST	TOTAL INVESTMENT (at cost)	FUND TOTAL INVESTMENT (at cost)
EDUCATION							
PFM - IIIT Fund Liquid	11/30/2024		4.690		8,250.03	8,250.03	
PMA - MAX	11/30/2024		4.665		5,809.48	5,809.48	
Wheaton Bank & Trust MMF	11/30/2024		4.804		39,845,603.98	39,845,603.98	
EDUCATION - HEALTH INSURANCE							
PFM - IIIT Fund Liquid	11/30/2024		4.690		49,046.62	49,046.62	
Wheaton Bank & Trust MMF	11/30/2024		4.804		829,281.72	829,281.72	
TOTAL EDUCATION							40,737,991.83
BUILDING							
PFM - IIIT Fund Liquid	11/30/2024		4.690		9,154.09	9,154.09	
PMA - MAX	11/30/2024		4.665		6,382.11	6,382.11	
Wheaton Bank & Trust - MMF	11/30/2024		4.804		1,094,897.02	1,094,897.02	
TOTAL BUILDING							1,110,433.22
BOND & INTEREST							
PFM - IIIT Fund Liquid	11/30/2024		4.690		30,794.72	30,794.72	
PMA - MAX	11/30/2024		4.665		7,128.00	7,128.00	
Wheaton Bank & Trust - MMF	11/30/2024		4.804		2,183,016.79	2,183,016.79	
TOTAL BOND & INTEREST							2,220,939.51
TRANSPORTATION							
PFM - IIIT Fund Liquid	11/30/2024		4.690		5,325.79	5,325.79	
PMA - MAX	11/30/2024		4.665		5,788.83	5,788.83	
Wheaton Bank & Trust - MMF	11/30/2024		4.804		1,351,886.27	1,351,886.27	
TOTAL TRANSPORTATION							1,363,000.89
IMRF							
PMA - MAX	11/30/2024		4.665		5,770.61	5,770.61	
Wheaton Bank & Trust - MMF	11/30/2024		4.804		2,016,254.52	2,016,254.52	
TOTAL IMRF							2,022,025.13
CONSTRUCTION							
Wheaton Bank & Trust - MMF	11/30/2024		4.804		3,381.51	3,381.51	
TOTAL CONSTRUCTION							3,381.51
WORKING CASH							
Fifth Third - Liquid	11/30/2024				6,547.77	6,547.77	
PFM - IIIT Fund Liquid	11/30/2024		4.690		42,058.43	42,058.43	
PMA - MAX	11/30/2024		4.665		6,131.32	6,131.32	
Wheaton Bank & Trust - MMF	11/30/2024		4.804		31,551,314.02	31,551,314.02	
TOTAL WORKING CASH							31,606,051.54
TOTAL INVESTMENTS:							79,063,823.63
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	144,629.68	0.18	
Commercial Paper	0.00	0.00		PMA	37,010.35	0.05	
Liquid	79,063,823.63	100.00		Wheaton Bank & Trust	78,875,635.83	99.76	
TERM	0.00	0.00			79,063,823.63	100.00	
TOTAL	79,063,823.63	100.00			0.00		
	0.00						

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