

Community Unit School District 200

Monthly Financial Report Period:

May 1, 2025 – May 31, 2025

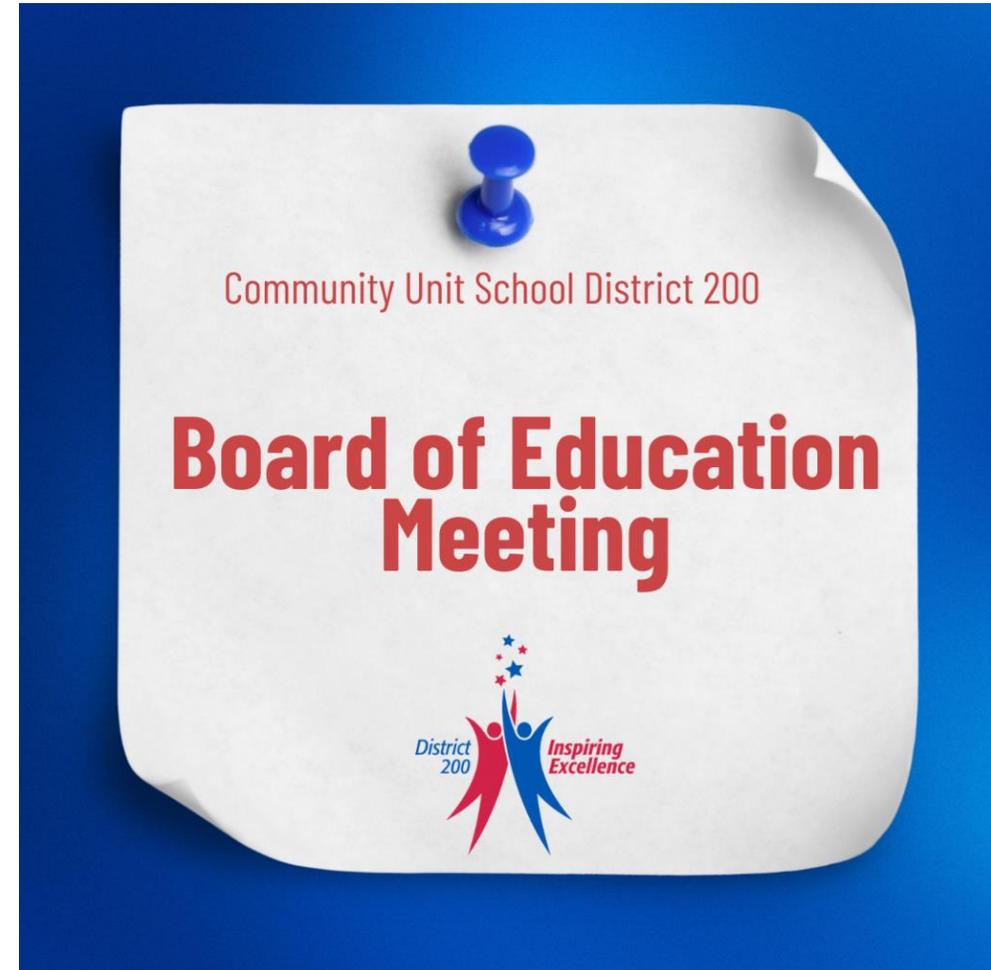


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 - Revenue Report
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 - Revenue and Expenditures – All Funds
 - Revenue and Expenditures – Operating Funds
- Summary of Investments



Community Unit SD 200

Fund Balances

Fiscal Year: 2024-2025

Month: May
 Year: 2025
 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	\$112,483,806.20	(\$153,389,868.70)	\$25,000,000.00	\$14,712,272.21
20	Operations and Maintenance Fund	\$6,008,325.21	\$11,483,560.08	(\$19,748,615.00)	\$3,700,000.00	\$1,443,270.29
30	Debt Service Fund	\$10,932,080.83	\$12,186,120.90	(\$17,663,148.41)	\$0.00	\$5,455,053.32
40	Transportation Fund	\$4,189,812.73	\$8,630,316.01	(\$14,960,944.67)	\$2,400,000.00	\$259,184.07
50	IMRF/Social Security Fund	\$1,575,312.08	\$2,410,584.04	(\$3,398,674.60)	\$0.00	\$587,221.52
60	Capital Projects Fund	\$461,612.40	\$87,767,625.14	(\$16,473,788.00)	\$0.00	\$71,755,449.54
70	Working Cash Fund	\$30,922,349.75	\$1,187,110.66	\$0.00	(\$31,100,000.00)	\$1,009,460.41
Grand Total:		\$84,707,827.71	\$236,149,123.03	(\$225,635,039.38)	\$0.00	\$95,221,911.36

End of Report

Community Unit SD 200

Revenue Report

 Summary Only

From Date: 5/1/2025

To Date: 5/31/2025

Fiscal Year: 2024-2025

Account Number / Description

			Budget	Range To Date	YTD	Uncollected Balance	% Remaining
Fund:	10	Education Fund					
		Fund 10 Total:	\$180,238,997.89	\$17,298,618.00	\$112,483,806.20	\$67,755,191.69	37.59%
Fund:	20	Operations and Maintenance Fund					
		Fund 20 Total:	\$23,137,447.22	\$1,773,101.07	\$11,483,560.08	\$11,653,887.14	50.37%
Fund:	30	Debt Service Fund					
		Fund 30 Total:	\$18,722,339.20	\$1,330,574.19	\$12,186,120.90	\$6,536,218.30	34.91%
Fund:	40	Transportation Fund					
		Fund 40 Total:	\$12,604,947.56	\$580,386.97	\$8,630,316.01	\$3,974,631.55	31.53%
Fund:	50	IMRF/Social Security Fund					
		Fund 50 Total:	\$4,234,234.76	\$338,794.17	\$2,410,584.04	\$1,823,650.72	43.07%
Fund:	60	Capital Projects Fund					
		Fund 60 Total:	\$87,250,620.14	\$394,830.02	\$87,767,625.14	(\$517,005.00)	-0.59%
Fund:	70	Working Cash Fund					
		Fund 70 Total:	\$1,450,000.00	\$12,962.37	\$1,187,110.66	\$262,889.34	18.13%
		Grand Total:	\$327,638,586.77	\$21,729,266.79	\$236,149,123.03	\$91,489,463.74	27.92%

End of Report

Community Unit SD 200

Expenditure Budget Balance Report

 Summary Only

From Date: 5/1/2025

To Date: 5/31/2025

Fiscal Year: 2024-2025

Budget Balance

Account Number / Description

Budget

Range To Date

YTD

Balance

Encumbrance

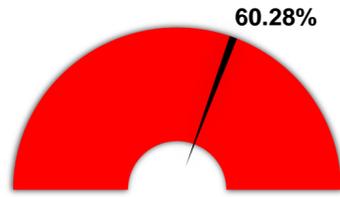
% Remaining Bud

Fund:	10	Education Fund						
		Fund 10 Total:	\$181,786,520.72	\$16,644,282.14	\$153,389,868.70	\$28,396,652.02	\$31,709,104.84	(\$3,312,452.82) -1.82%
Fund:	20	Operations and Maintenance Fund						
		Fund 20 Total:	\$23,088,904.53	\$954,725.16	\$19,748,615.00	\$3,340,289.53	\$354,121.98	\$2,986,167.55 12.93%
Fund:	30	Debt Service Fund						
		Fund 30 Total:	\$17,261,450.00	\$755,225.01	\$17,663,148.41	(\$401,698.41)	\$0.00	(\$401,698.41) -2.33%
Fund:	40	Transportation Fund						
		Fund 40 Total:	\$14,119,692.42	\$898,665.87	\$14,960,944.67	(\$841,252.25)	\$1,990,713.03	(\$2,831,965.28) -20.06%
Fund:	50	IMRF/Social Security Fund						
		Fund 50 Total:	\$4,242,362.59	\$372,729.05	\$3,398,674.60	\$843,687.99	\$184,764.62	\$658,923.37 15.53%
Fund:	60	Capital Projects Fund						
		Fund 60 Total:	\$19,192,077.21	\$127,996.25	\$16,473,788.00	\$2,718,289.21	\$202,194.00	\$2,516,095.21 13.11%
		Grand Total:	\$259,691,007.47	\$19,753,623.48	\$225,635,039.38	\$34,055,968.09	\$34,440,898.47	(\$384,930.38) -0.15%

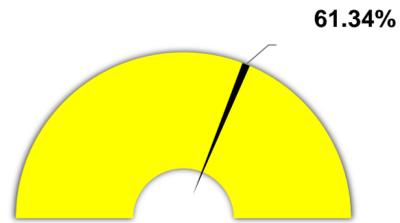
End of Report

For the Period Ending May 31, 2025

Projected Year-End Balances as % of Budgeted Revenue

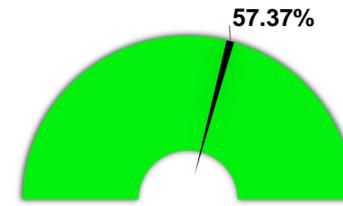


Actual YTD Revenues



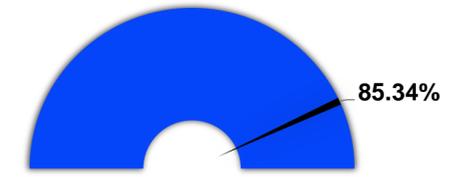
Projected YTD Revenues 62.16%

Actual YTD Local Sources



Projected YTD Local Sources 57.39%

Actual YTD State Sources



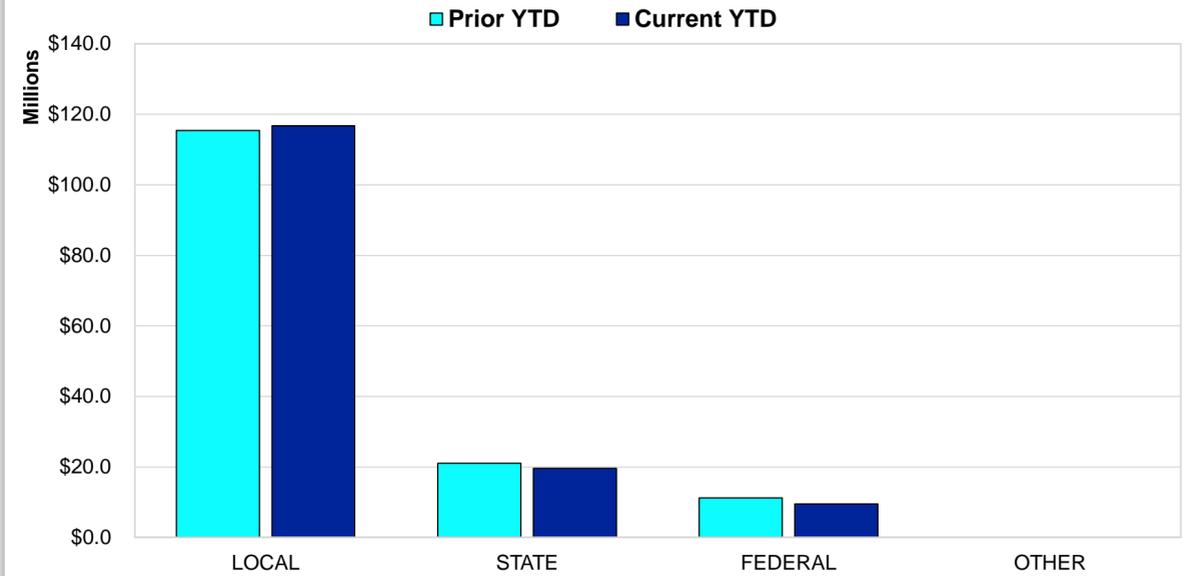
Projected YTD State Sources 91.33%

All Funds | Top 10 Sources of Revenue YTD

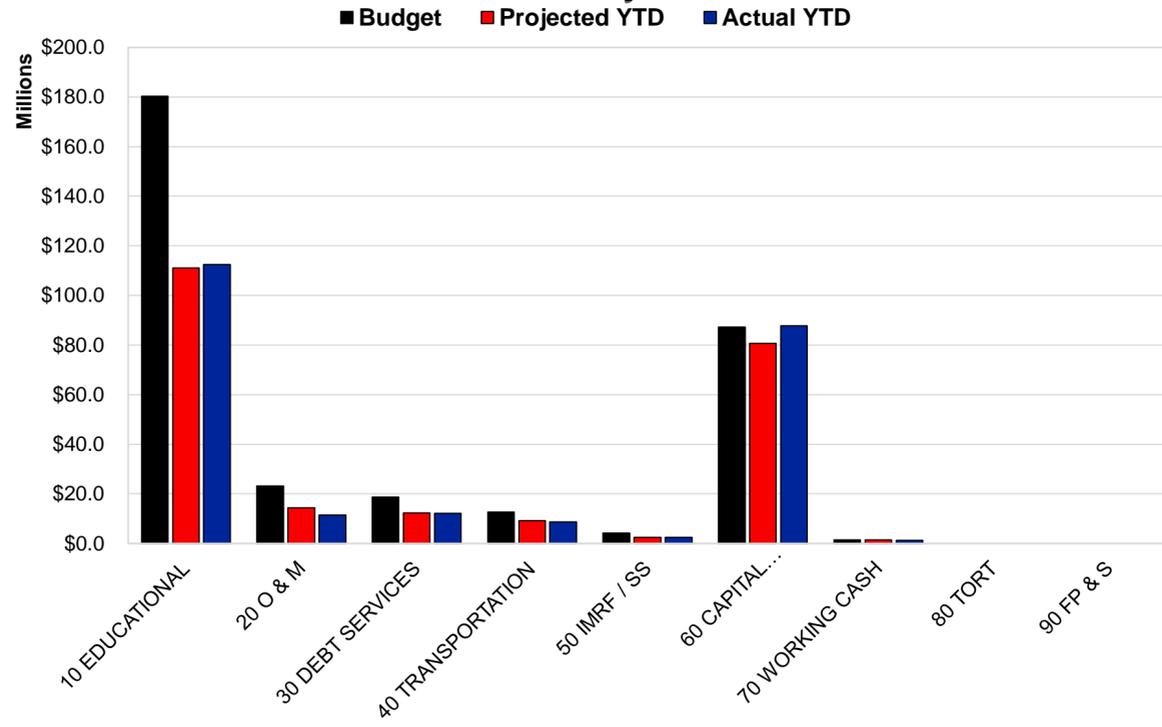
Ad Valorem Taxes	\$103,219,893
Sale of Bonds	\$79,255,883
Unrestricted Grants-in-Aid	\$12,979,598
Transfer to Capital Projects Fund	\$10,950,000
State Transportation Reimbursement	\$3,565,484
Federal Special Education	\$3,523,729
Payments in Lieu of Taxes	\$3,078,955
Earnings on Investments	\$2,921,682
Special Education	\$2,871,349
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$2,854,917

Percent of Total Revenues Year-to-Date 95.37%

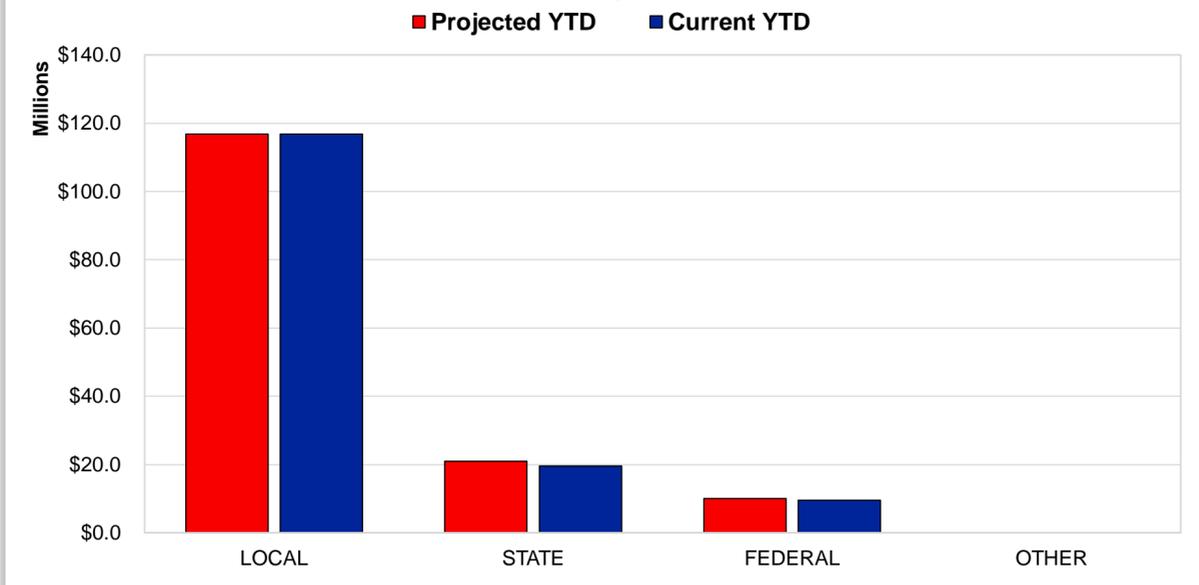
Revenues by Source



Revenues by Fund

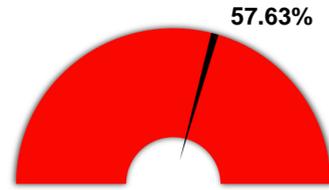


Revenues by Source

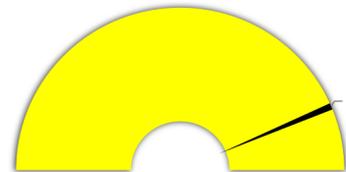


For the Period Ending May 31, 2025

Projected Year-End Balances as % of Budgeted Expenditures

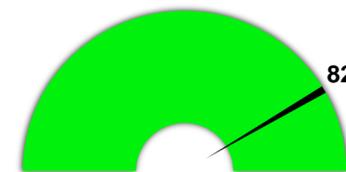


Actual YTD Expenditures



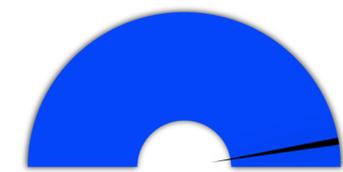
Projected YTD Expenditures 85.79%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits 80.96%

Actual YTD Other Objects



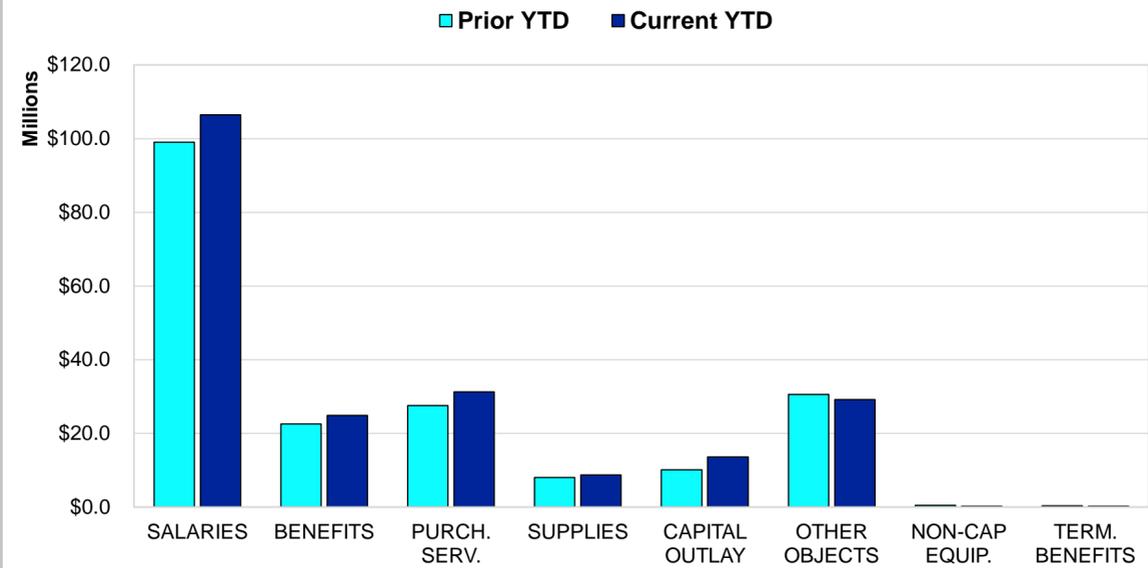
Projected YTD Other Objects 94.50%

All Funds | Top 10 Expenditures by Program YTD

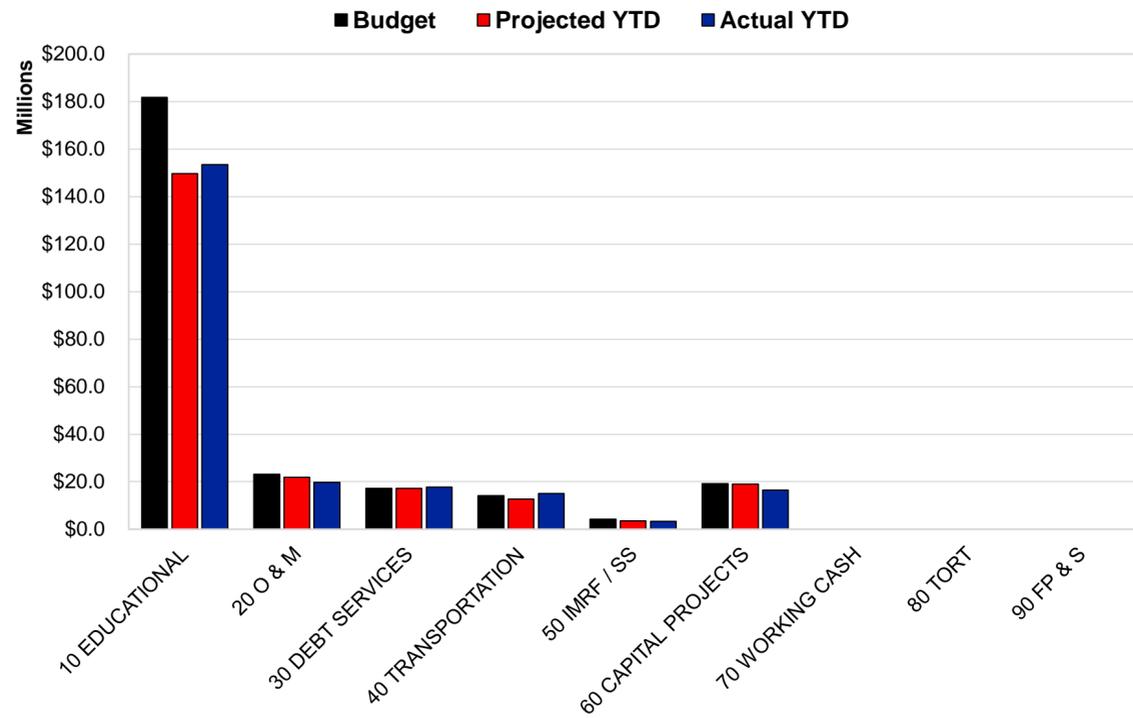
Regular Programs	\$56,196,000
Support Services - Business	\$45,031,104
Special Education/Remedial Programs	\$22,449,102
Support Services - Pupils	\$16,163,014
Debt Services - Payments of Principal on Long-term Debt	\$15,810,000
Transfer to Capital Projects Fund	\$10,950,000
Truant Alternative & Optional Programs	\$9,396,664
Support Services - School Administration	\$9,282,229
Support Services - Central	\$8,179,089
Support Services - Instructional Staff	\$6,832,253

Percent of Total Expenditures Year-to-Date 92.20%

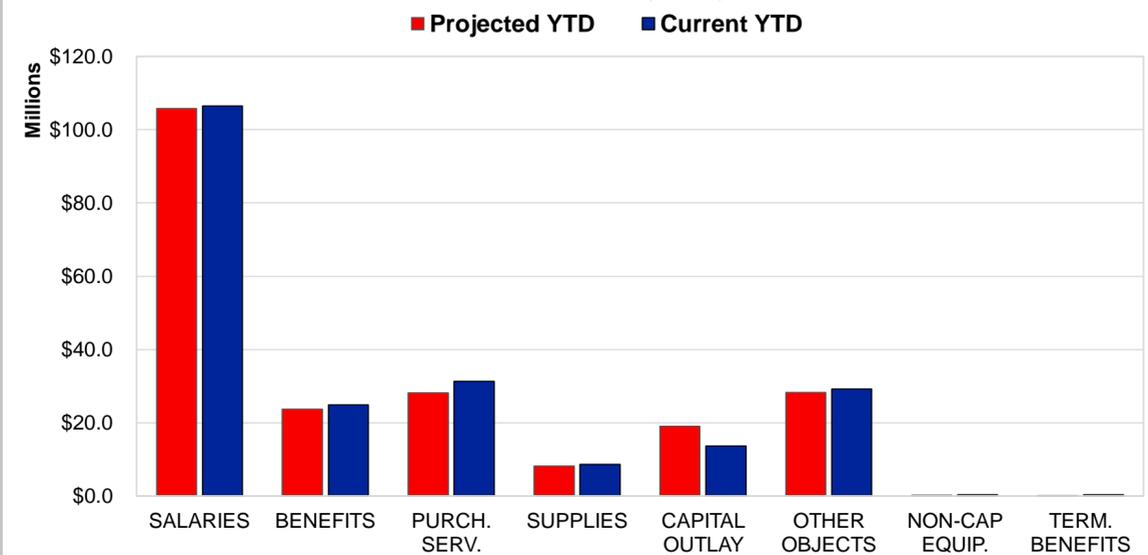
Expenditures by Object



Expenditures by Fund



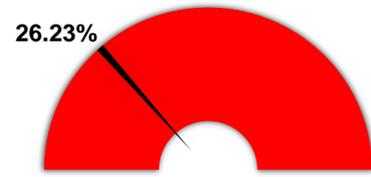
Expenditures by Object



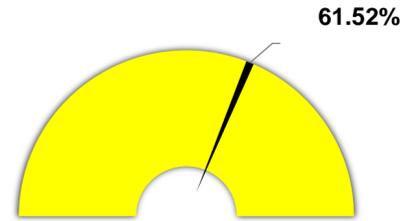
Educational | Operations and Maintenance | Transportation | Working Cash

For the Period Ending May 31, 2025

Projected Year-End Balances as % of Budgeted Revenue

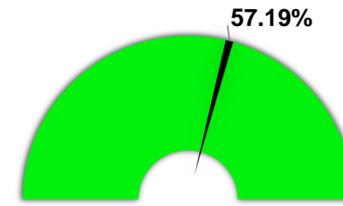


Actual YTD Revenues



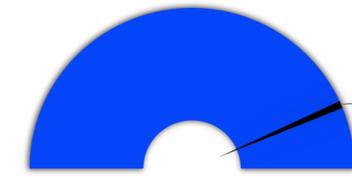
Projected YTD Revenues
62.66%

Actual YTD Local Sources



Projected YTD Local Sources
57.67%

Actual YTD State Sources



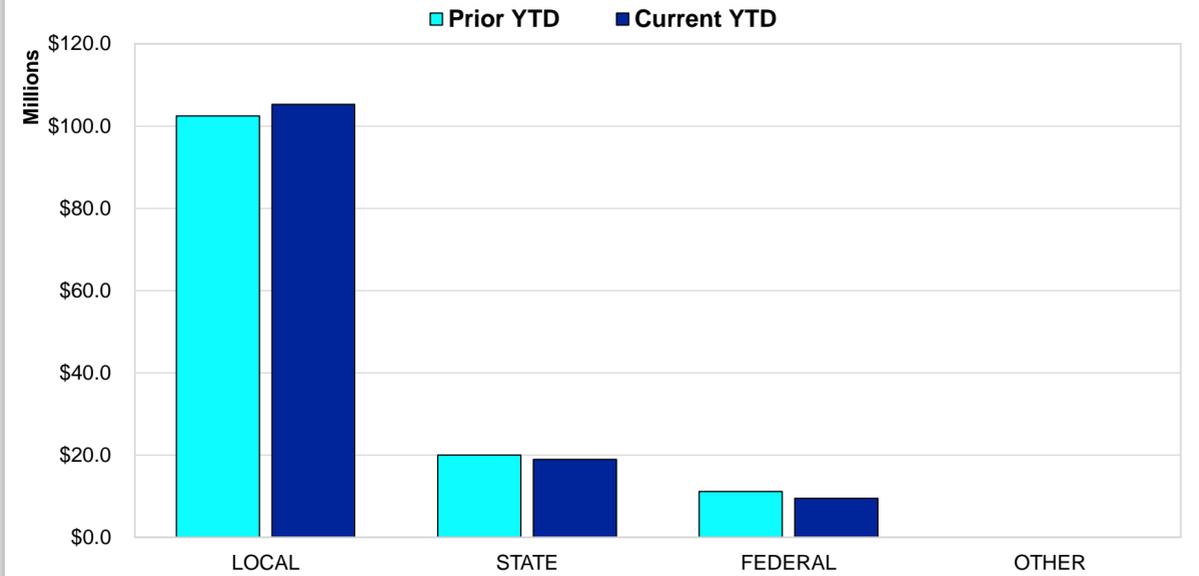
Projected YTD State Sources
90.95%

All Funds | Top 10 Sources of Revenue YTD

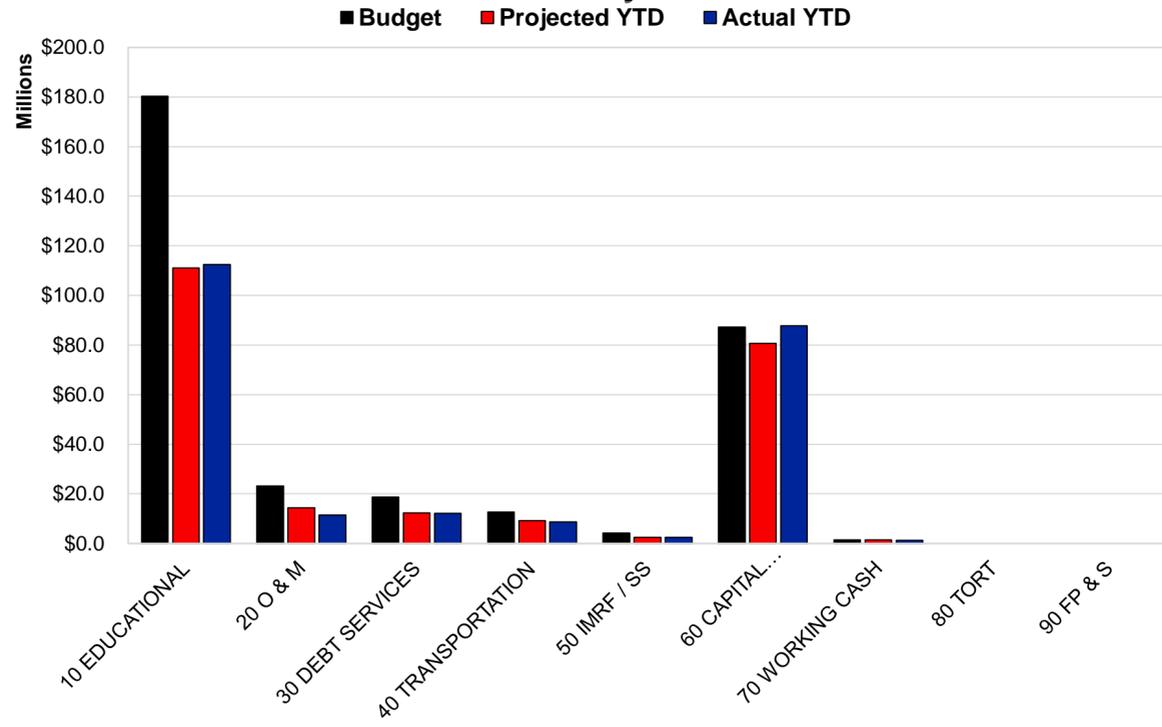
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Percent of Total Revenues Year-to-Date **95.37%**

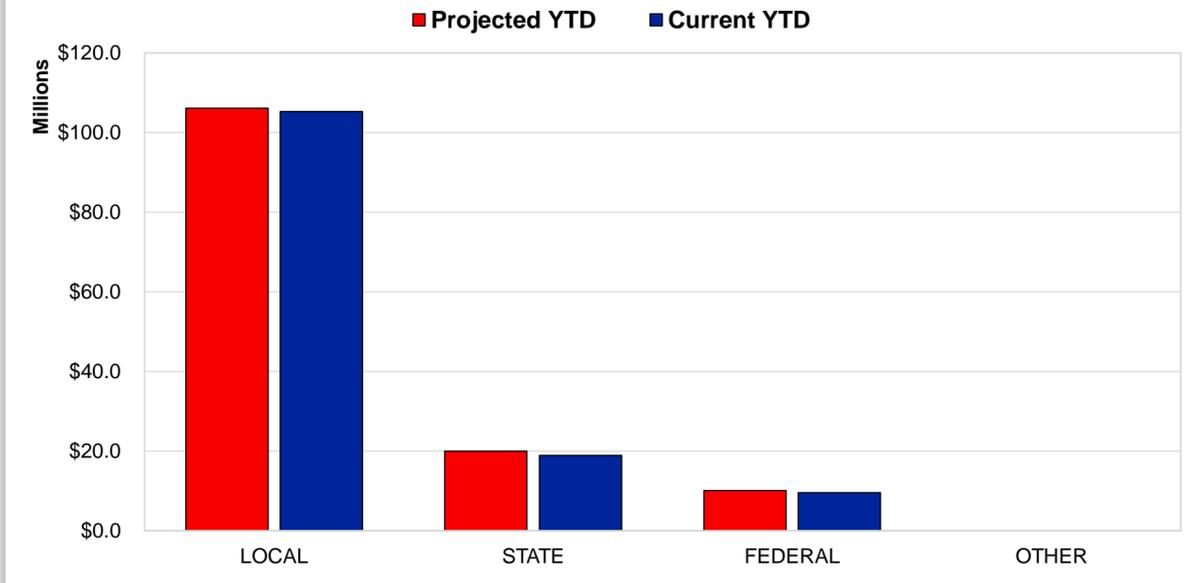
Revenues by Source



Revenues by Fund



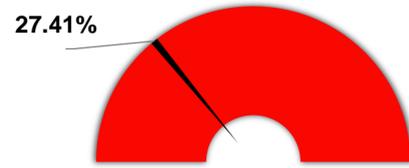
Revenues by Source



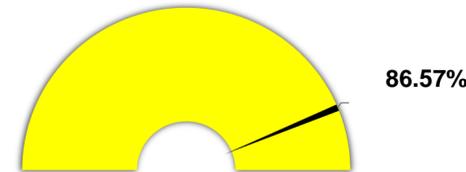
Educational | Operations and Maintenance | Transportation | Working Cash

For the Period Ending May 31, 2025

Projected Year-End Balances as % of Budgeted Expenditures

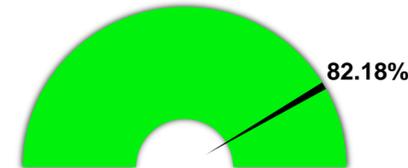


Actual YTD Expenditures



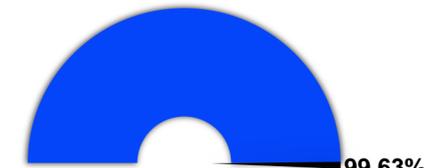
Projected YTD Expenditures
83.46%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits
80.88%

Actual YTD Other Objects



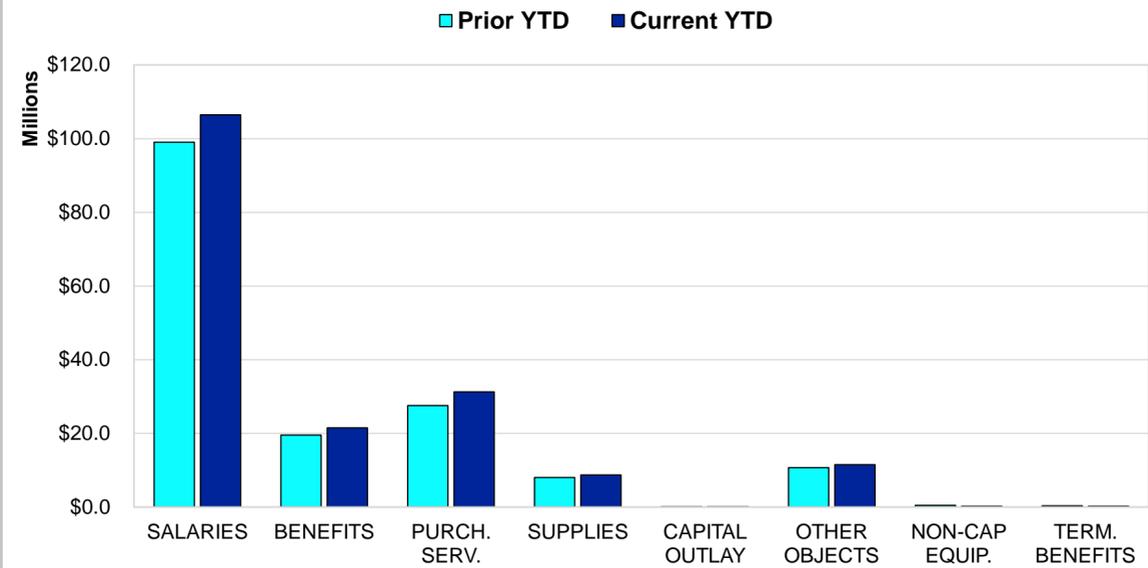
Projected YTD Other Objects
91.10%

All Funds | Top 10 Expenditures by Program YTD

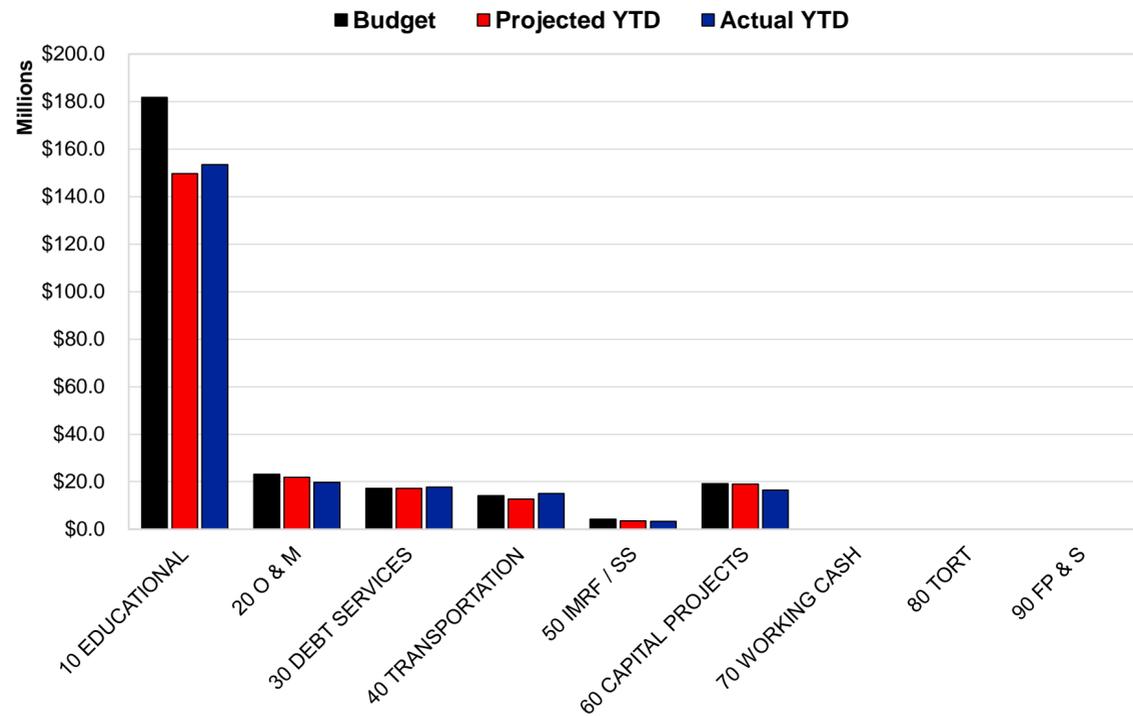
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Support Services - Central	\$8,179,089
Support Services - Instructional Staff	\$6,832,253

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

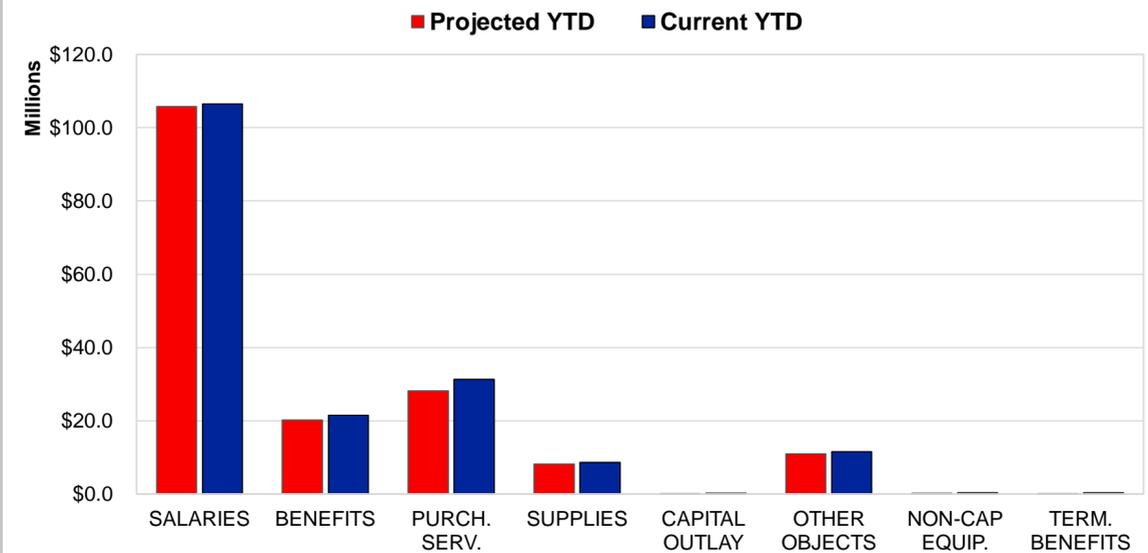
Expenditures by Object



Expenditures by Fund



Expenditures by Object



5/31/2025	DATE PURCHASED	DATE MATURED	INTEREST RATE	FACE AMOUNT	COST	TOTAL INVESTMENT (at cost)	FUND TOTAL INVESTMENT (at cost)
EDUCATION							
PFM - IIIT Fund Liquid	5/31/2025		4.280		8,432.54	8,432.54	
PMA - MAX	5/31/2025		4.225		5,935.39	5,935.39	
Wheaton Bank & Trust MMF	5/31/2025		4.483		1,161.73	1,161.73	
EDUCATION - HEALTH INSURANCE							
PFM - IIIT Fund Liquid	5/31/2025		4.280		57,828.12	57,828.12	
Wheaton Bank & Trust MMF	5/31/2025		4.483		848,304.04	848,304.04	
TOTAL EDUCATION							921,661.81
BUILDING							
PFM - IIIT Fund Liquid	5/31/2025		4.280		9,356.60	9,356.60	
PMA - MAX	5/31/2025		4.225		6,520.41	6,520.41	
Wheaton Bank & Trust - MMF	5/31/2025		4.483		43,948.89	43,948.89	
TOTAL BUILDING							59,825.90
BOND & INTEREST							
PFM - IIIT Fund Liquid	5/31/2025		4.280		31,475.95	31,475.95	
PMA - MAX	5/31/2025		4.225		7,282.61	7,282.61	
PMA - Bond Proceeds	5/31/2025		4.225		2,869,515.31	2,869,515.31	
Wheaton Bank & Trust - MMF	5/31/2025		4.483		1,882,822.63	1,882,822.63	
Wheaton Bank & Trust - MMF - Bond Proceeds	5/31/2025		4.483		10.37	10.37	
TOTAL BOND & INTEREST							4,791,106.87
TRANSPORTATION							
PFM - IIIT Fund Liquid	5/31/2025		4.280		5,443.60	5,443.60	
PMA - MAX	5/31/2025		4.225		5,914.17	5,914.17	
Wheaton Bank & Trust - MMF	5/31/2025		4.483		99,483.31	99,483.31	
TOTAL TRANSPORTATION							110,841.08
IMRF							
PMA - MAX	5/31/2025		4.225		5,895.78	5,895.78	
Wheaton Bank & Trust - MMF	5/31/2025		4.483		210,094.84	210,094.84	
TOTAL IMRF							215,990.62
CONSTRUCTION							
PMA - Bond Proceeds	5/31/2025		4.225		71,676,919.09	71,676,919.09	
Wheaton Bank & Trust - MMF	5/31/2025		4.483		3,459.09	3,459.09	
Wheaton Bank & Trust - MMF - Bond Proceeds	5/31/2025		4.483		256.31	256.31	
TOTAL CONSTRUCTION							71,680,634.49
WORKING CASH							
Fifth Third - Liquid	5/31/2025				6,547.77	6,547.77	
PFM - IIIT Fund Liquid	5/31/2025		4.280		42,988.83	42,988.83	
PMA - MAX	5/31/2025		4.225		6,264.18	6,264.18	
Wheaton Bank & Trust - MMF	5/31/2025		4.483		952,480.36	952,480.36	
TOTAL WORKING CASH							1,008,281.14
TOTAL INVESTMENTS:							78,788,341.92
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	155,525.64	0.20	
Commercial Paper	0.00	0.00		PMA	74,584,246.94	94.66	
Liquid	78,788,341.92	100.00		Wheaton Bank & Trust	4,042,021.57	5.13	
TERM	0.00	0.00			78,788,341.92	100.00	
TOTAL	78,788,341.92	100.00			0.00		
	0.00						

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