

Community Unit School District 200

Monthly Financial Report Period:
February 1, 2025 – February 28, 2025

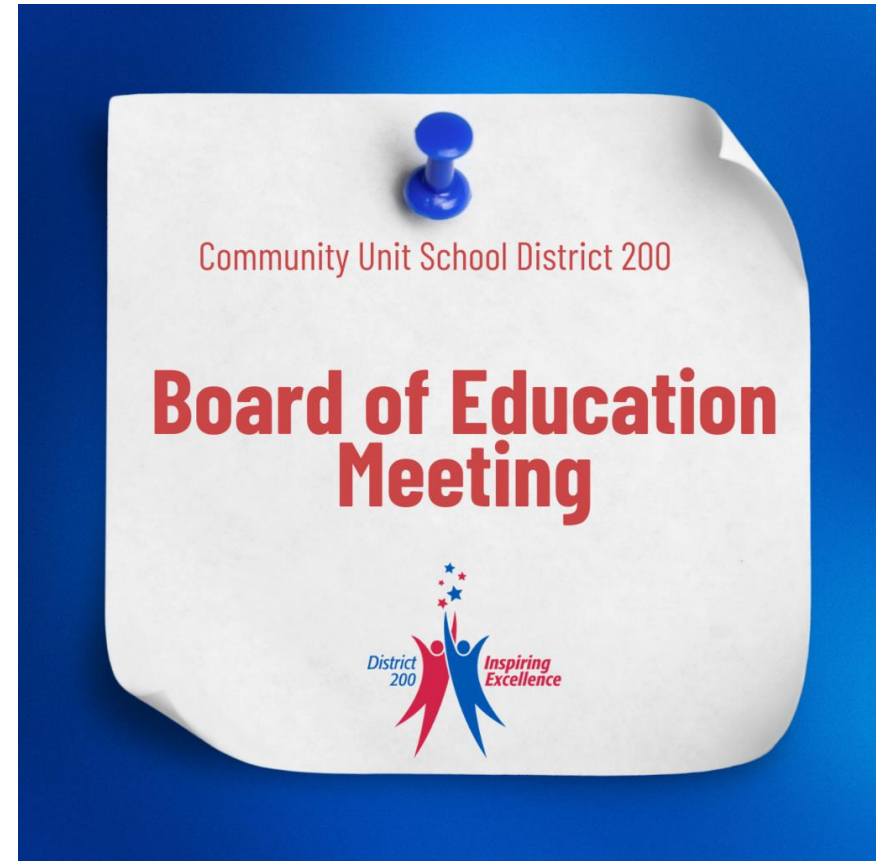


Table of Contents

- Treasurer's Report
 - Fund Balance Report
 - Revenue Report
 - Expenditure Report
- Monthly Financial Dashboards
 - Revenue and Expenditures – All Funds
 - Revenue and Expenditures – Operating Funds
- Summary of Investments



Community Unit SD 200

Fund Balances

Fiscal Year: 2024-2025

Month: February

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	\$88,031,146.80	(\$106,335,833.86)	\$0.00	\$12,313,647.65
20	Operations and Maintenance Fund	\$6,008,325.21	\$9,695,826.74	(\$20,156,822.15)	\$4,540,000.00	\$87,329.80
30	Debt Service Fund	\$10,932,080.83	\$7,575,986.79	(\$16,155,375.01)	\$0.00	\$2,352,692.61
40	Transportation Fund	\$4,189,812.73	\$6,832,944.88	(\$10,735,070.18)	\$0.00	\$287,687.43
50	IMRF/Social Security Fund	\$1,575,312.08	\$2,064,602.74	(\$2,308,228.29)	\$0.00	\$1,331,686.53
60	Capital Projects Fund	\$461,612.40	\$11,026,185.76	(\$11,480,306.28)	\$0.00	\$7,491.88
70	Working Cash Fund	\$30,922,349.75	\$1,036,327.16	\$0.00	(\$4,540,000.00)	\$27,418,676.91
Grand Total:		\$84,707,827.71	\$126,263,020.87	(\$167,171,635.77)	\$0.00	\$43,799,212.81

End of Report

Community Unit SD 200

Revenue Report



Summary Only

From Date: 2/1/2025

To Date: 2/28/2025

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	\$2,298,371.86	\$88,031,146.80	\$92,242,655.23	51.17%	
Fund:	20	Operations and Maintenance Fund						
		Fund 20 Total:	\$19,576,085.56	\$59,480.65	\$9,695,826.74	\$9,880,258.82	50.47%	
Fund:	30	Debt Service Fund						
		Fund 30 Total:	\$15,935,498.52	\$7,815.06	\$7,575,986.79	\$8,359,511.73	52.46%	
Fund:	40	Transportation Fund						
		Fund 40 Total:	\$12,398,326.82	\$58,179.84	\$6,832,944.88	\$5,565,381.94	44.89%	
Fund:	50	IMRF/Social Security Fund						
		Fund 50 Total:	\$4,234,646.89	\$5,081.32	\$2,064,602.74	\$2,170,044.15	51.24%	
Fund:	60	Capital Projects Fund						
		Fund 60 Total:	\$9,272,096.01	\$825,011.91	\$11,026,185.76	(\$1,754,089.75)	-18.92%	
Fund:	70	Working Cash Fund						
		Fund 70 Total:	\$1,300,000.00	\$99,356.79	\$1,036,327.16	\$263,672.84	20.28%	
		Grand Total:	\$242,990,455.83	\$3,353,297.43	\$126,263,020.87	\$116,727,434.96	48.04%	

End of Report

Community Unit SD 200

Expenditure Budget Balance Report

☒ Summary Only

From Date: 2/1/2025

To Date: 2/28/2025

Fiscal Year: 2024-2025

Budget Balance

Account Number / Description

Budget

Range To Date

YTD

Balance

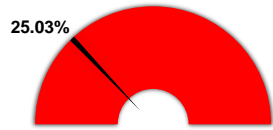
Encumbrance

% Remaining Bud

Fund:	10	Education Fund						
		Fund 10 Total:	\$182,120,941.01	\$14,295,832.58	\$106,335,833.86	\$75,785,107.15	\$68,586,458.44	\$7,198,648.71 3.95%
Fund:	20	Operations and Maintenance Fund						
		Fund 20 Total:	\$21,400,678.81	\$1,454,574.62	\$20,156,822.15	\$1,243,856.66	\$767,350.88	\$476,505.78 2.23%
Fund:	30	Debt Service Fund						
		Fund 30 Total:	\$17,261,450.00	\$0.00	\$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	\$143,637.67	\$10,735,070.18	\$2,192,883.63	\$4,687,654.85	(\$2,494,771.22) -19.30%
Fund:	50	IMRF/Social Security Fund						
		Fund 50 Total:	\$4,240,486.16	\$359,698.72	\$2,308,228.29	\$1,932,257.87	\$194,388.19	\$1,737,869.68 40.98%
Fund:	60	Capital Projects Fund						
		Fund 60 Total:	\$9,725,091.15	\$846,005.88	\$11,480,306.28	(\$1,755,215.13)	\$219,562.92	(\$1,974,778.05) -20.31%
		Grand Total:	\$247,676,600.94	\$17,099,749.47	\$167,171,635.77	\$80,504,965.17	\$74,455,415.28	\$6,049,549.89 2.44%
End of Report								

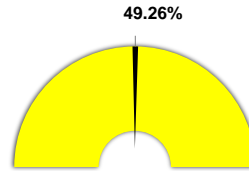
For the Period Ending February 28, 2025

Projected Year-End Balances
as % of Budgeted Revenue



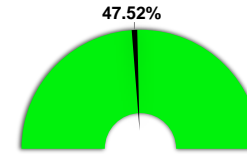
Projected Year-End Balance % decreased due to timing of revenue being received. Percentage will increase when revenue is collected as projected.

Actual YTD Revenues



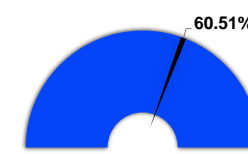
Projected YTD Revenues
49.76%

Actual YTD Local Sources



Projected YTD Local Sources
47.37%

Actual YTD State Sources



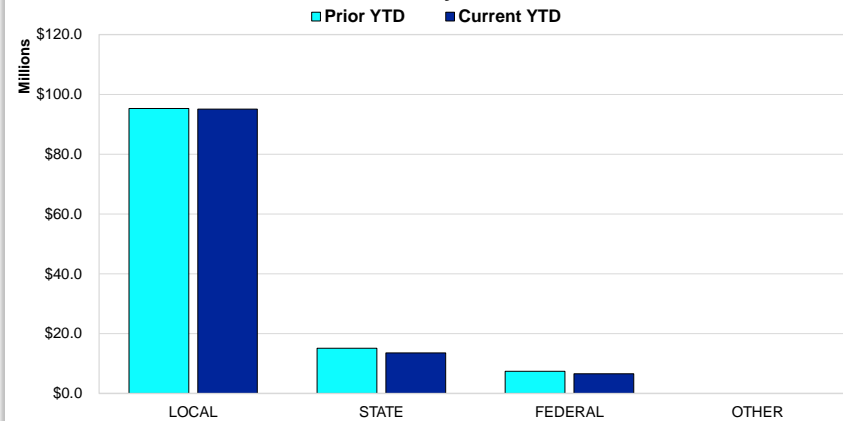
Projected YTD State Sources
64.63%

All Funds | Top 10 Sources of Revenue YTD

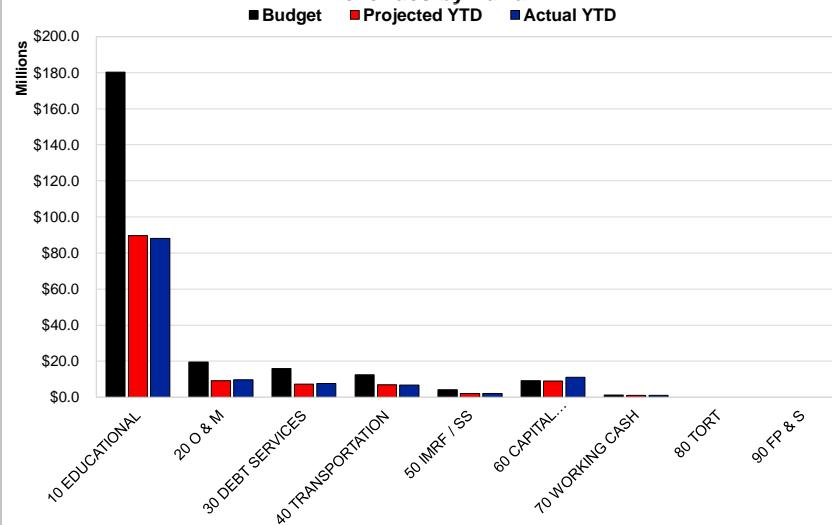
Ad Valorem Taxes	\$85,926,866
Transfer to Capital Projects Fund	\$10,900,000
Unrestricted Grants-in-Aid	\$9,072,028
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$2,501,043
State Transportation Reimbursement	\$2,383,633
Other Revenue from Local Sources	\$2,176,686
Earnings on Investments	\$2,077,474
Federal Special Education	\$2,041,436
Payments in Lieu of Taxes	\$2,030,989
Special Education	\$1,980,571

Percent of Total Revenues Year-to-Date 95.90%

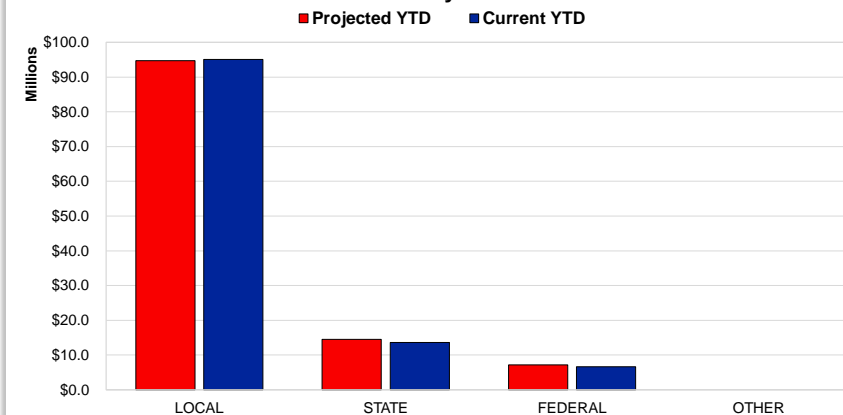
Revenues by Source



Revenues by Fund

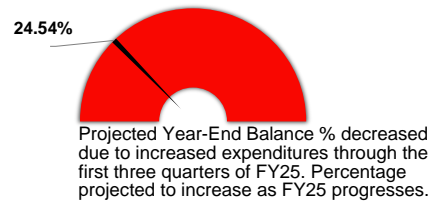


Revenues by Source

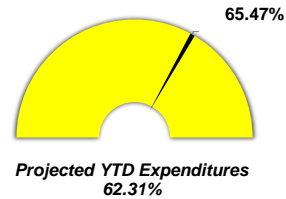


For the Period Ending February 28, 2025

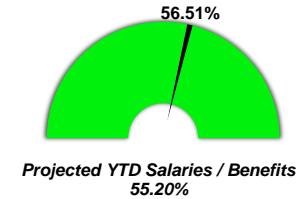
Projected Year-End Balances
as % of Budgeted Expenditures



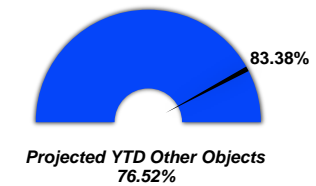
Actual YTD Expenditures



Actual YTD Salaries / Benefits



Actual YTD Other Objects

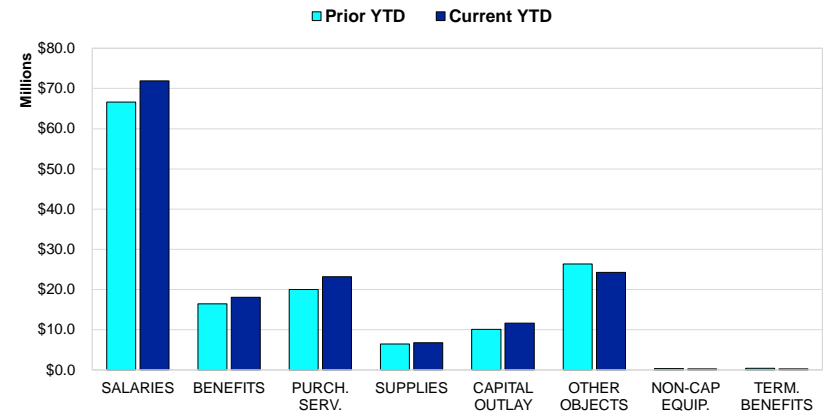


All Funds | Top 10 Expenditures by Program YTD

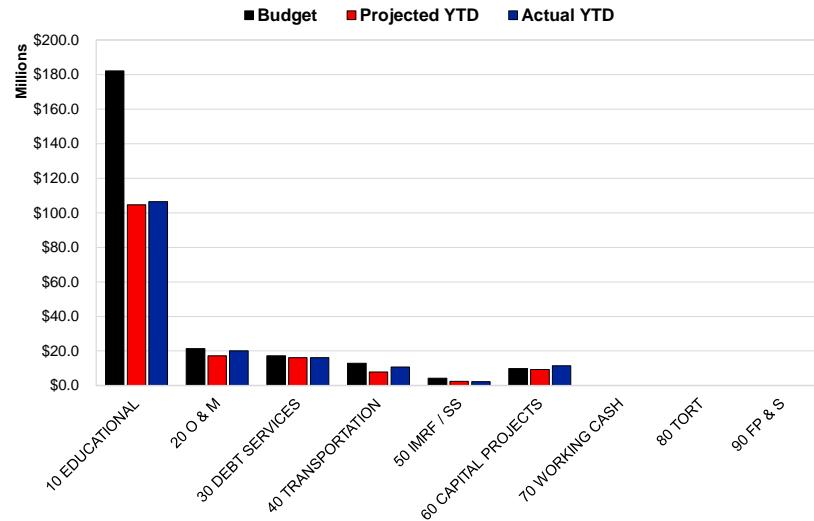
Regular Programs	\$37,683,385
Support Services - Business	\$34,369,057
Debt Services - Payments of Principal on Long-term Debt	\$15,250,000
Special Education/Remedial Programs	\$14,834,236
Transfer to Capital Projects Fund	\$10,900,000
Support Services - Pupils	\$10,789,735
Support Services - Central	\$6,990,652
Support Services - School Administration	\$6,595,668
Truant Alternative & Optional Programs	\$6,290,795
Support Services - Instructional Staff	\$4,787,121

Percent of Total Expenditures Year-to-Date 92.20%

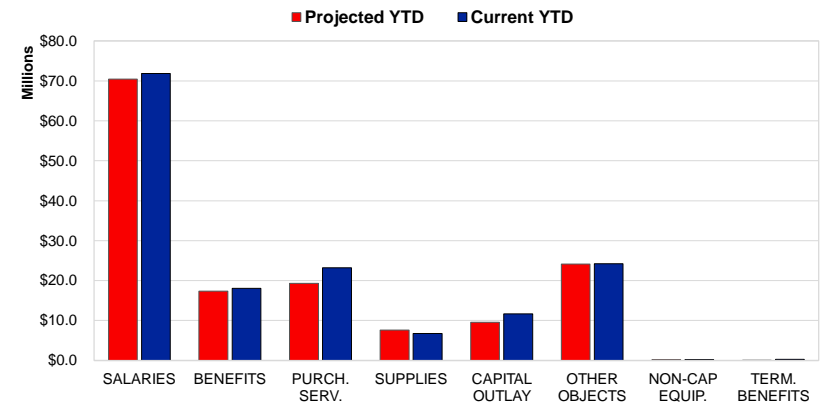
Expenditures by Object



Expenditures by Fund



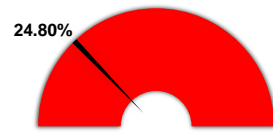
Expenditures by Object



Educational | Operations and Maintenance | Transportation | Working Cash

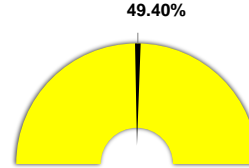
For the Period Ending February 28, 2025

**Projected Year-End Balances
as % of Budgeted Revenue**



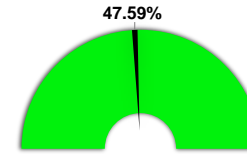
Projected Year-End Balance % decreased due to timing of revenue being received. Percentage will increase when revenue is collected as projected.

Actual YTD Revenues



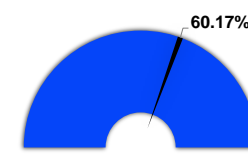
Projected YTD Revenues
50.05%

Actual YTD Local Sources



Projected YTD Local Sources
47.44%

Actual YTD State Sources



Projected YTD State Sources
65.52%

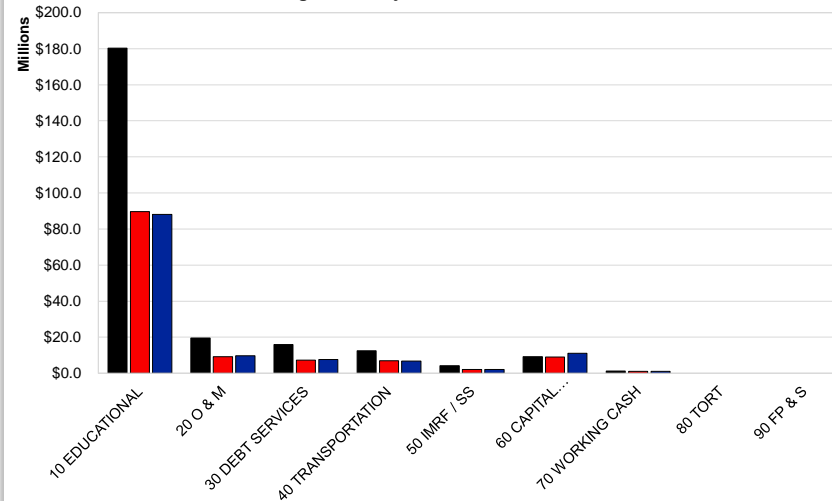
All Funds | Top 10 Sources of Revenue YTD

Ad Valorem Taxes	\$85,926,866
Transfer to Capital Projects Fund	\$10,900,000
Unrestricted Grants-in-Aid	\$9,072,028
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$2,501,043
State Transportation Reimbursement	\$2,383,633
Other Revenue from Local Sources	\$2,176,686
Earnings on Investments	\$2,077,474
Federal Special Education	\$2,041,436
Payments in Lieu of Taxes	\$2,030,989
Special Education	\$1,980,571

Percent of Total Revenues Year-to-Date **95.90%**

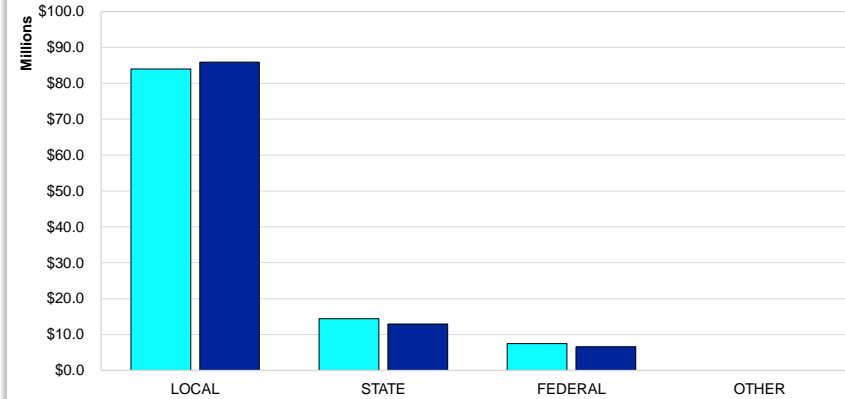
Revenues by Fund

■ Budget ■ Projected YTD ■ Actual YTD



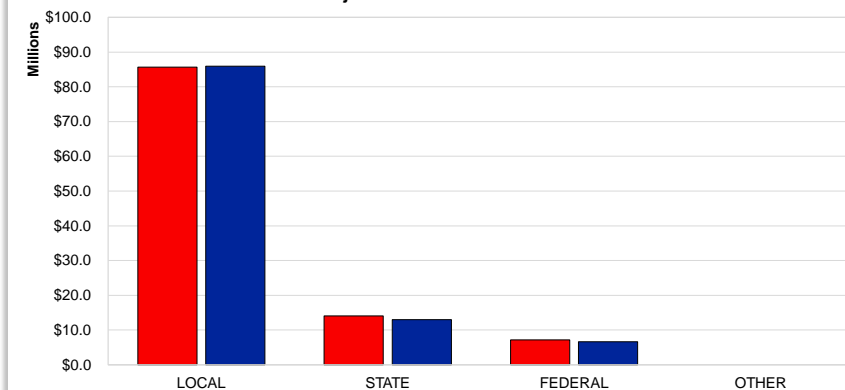
Revenues by Source

■ Prior YTD ■ Current YTD



Revenues by Source

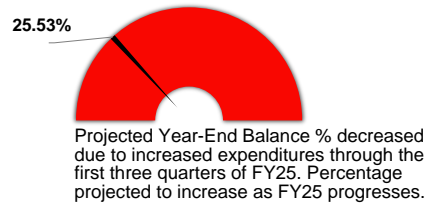
■ Projected YTD ■ Current YTD



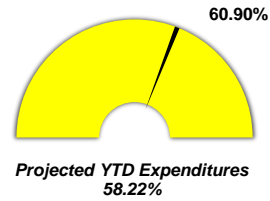
Educational | Operations and Maintenance | Transportation | Working Cash

For the Period Ending February 28, 2025

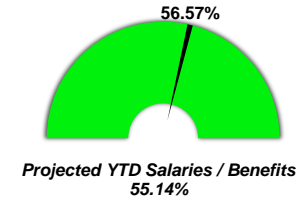
**Projected Year-End Balances
as % of Budgeted Expenditures**



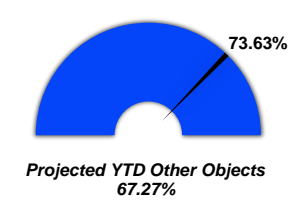
Actual YTD Expenditures



Actual YTD Salaries / Benefits



Actual YTD Other Objects

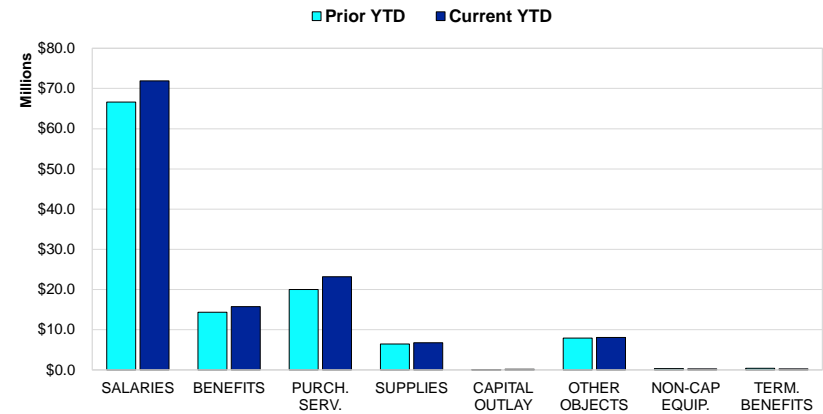


All Funds | Top 10 Expenditures by Program YTD

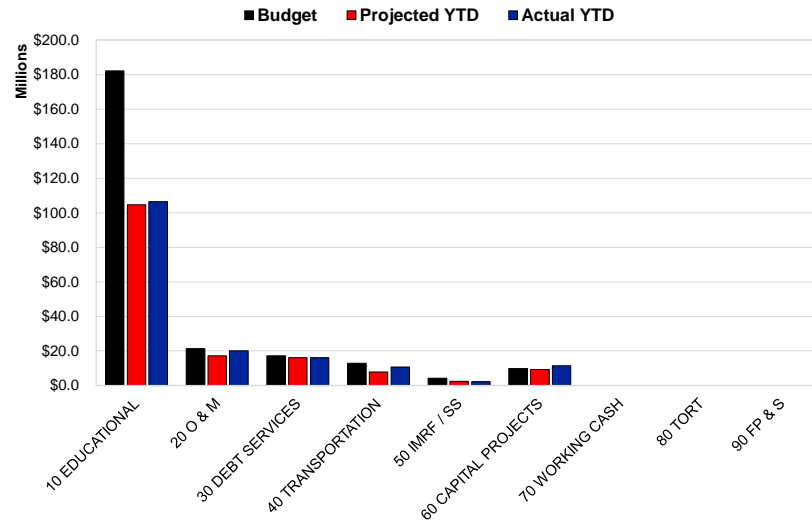
Regular Programs	\$37,683,385
Support Services - Business	\$34,369,057
Debt Services - Payments of Principal on Long-term Debt	\$15,250,000
Special Education/Remedial Programs	\$14,834,236
Transfer to Capital Projects Fund	\$10,900,000
Support Services - Pupils	\$10,789,735
Support Services - Central	\$6,990,652
Support Services - School Administration	\$6,595,668
Truant Alternative & Optional Programs	\$6,290,795
Support Services - Instructional Staff	\$4,787,121

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

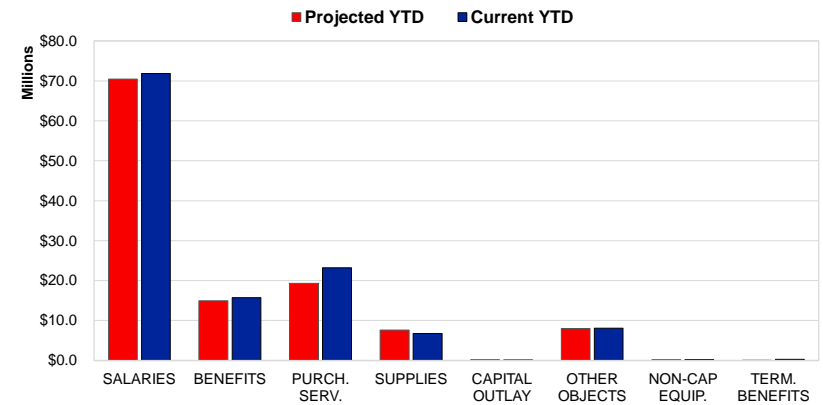
Expenditures by Object



Expenditures by Fund



Expenditures by Object



2/28/2025							
	DATE	DATE	INTEREST	FACE	COST	TOTAL INVESTMENT	FUND TOTAL
	PURCHASED	MATURED	RATE	AMOUNT		(at cost)	INVESTMENT (at cost)
EDUCATION							
PFM - IIIT Fund Liquid	2/28/2025		4.380		8,341.42	8,341.42	
PMA - MAX	2/28/2025		4.293		5,872.53	5,872.53	
Wheaton Bank & Trust MMF	2/28/2025		4.549		7,707,081.54	7,707,081.54	
EDUCATION - HEALTH INSURANCE							
PFM - IIIT Fund Liquid	2/28/2025		4.380		67,129.57	67,129.57	
Wheaton Bank & Trust MMF	2/28/2025		4.549		838,903.33	838,903.33	
TOTAL EDUCATION							8,627,328.39
BUILDING							
PFM - IIIT Fund Liquid	2/28/2025		4.380		9,255.49	9,255.49	
PMA - MAX	2/28/2025		4.293		6,451.35	6,451.35	
Wheaton Bank & Trust - MMF	2/28/2025		4.549		43,461.86	43,461.86	
TOTAL BUILDING							59,168.70
BOND & INTEREST							
PFM - IIIT Fund Liquid	2/28/2025		4.380		31,135.84	31,135.84	
PMA - MAX	2/28/2025		4.293		7,205.30	7,205.30	
Wheaton Bank & Trust - MMF	2/28/2025		4.549		2,208,344.88	2,208,344.88	
TOTAL BOND & INTEREST							2,246,686.02
TRANSPORTATION							
PFM - IIIT Fund Liquid	2/28/2025		4.380		5,384.78	5,384.78	
PMA - MAX	2/28/2025		4.293		5,851.55	5,851.55	
Wheaton Bank & Trust - MMF	2/28/2025		4.549		98,380.86	98,380.86	
TOTAL TRANSPORTATION							109,617.19
IMRF							
PMA - MAX	2/28/2025		4.293		5,833.19	5,833.19	
Wheaton Bank & Trust - MMF	2/28/2025		4.549		1,316,783.03	1,316,783.03	
TOTAL IMRF							1,322,616.22
CONSTRUCTION							
Wheaton Bank & Trust - MMF	2/28/2025		4.549		3,420.75	3,420.75	
TOTAL CONSTRUCTION							3,420.75
WORKING CASH							
Fifth Third - Liquid	2/28/2025				6,547.77	6,547.77	
PFM - IIIT Fund Liquid	2/28/2025		4.380		42,524.32	42,524.32	
PMA - MAX	2/28/2025		4.293		6,197.87	6,197.87	
Wheaton Bank & Trust - MMF	2/28/2025		4.549		27,362,227.68	27,362,227.68	
TOTAL WORKING CASH							27,417,497.64
TOTAL INVESTMENTS:							39,786,334.90
Portfolio by inv type:	Cost	% of Portfolio		Portfolio by vendor:	Cost	% of Portfolio	
Agency	0.00	0.00		Fifth Third Bank	6,547.77	0.02	
Certificate of Deposit	0.00	0.00		PFM	163,771.42	0.41	
Commercial Paper	0.00	0.00		PMA	37,411.79	0.09	
Liquid	39,786,334.90	100.00		Wheaton Bank & Trust	39,578,603.92	99.48	
TERM	0.00	0.00			39,786,334.90	100.00	
TOTAL	39,786,334.90	100.00			0.00		
	0.00						