

Community Unit School District 200

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

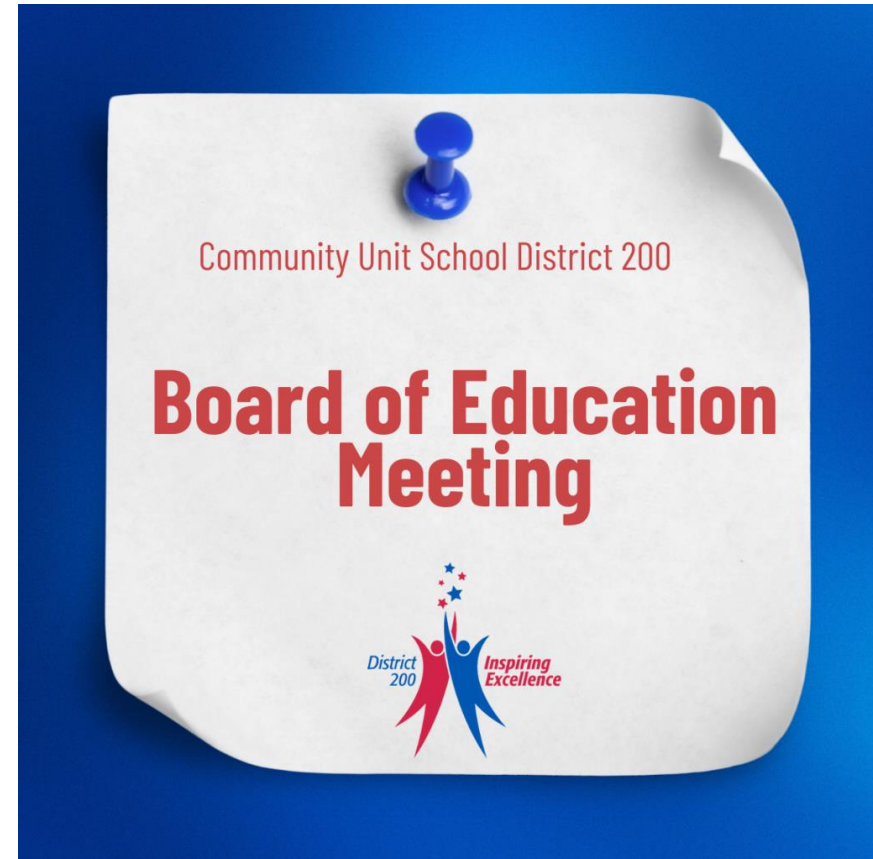


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 - Revenue and Expenditures – Operating Funds
- Summary of Investments



Community Unit SD 200

Fund Balances

Fiscal Year: 2024-2025

Month: September

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	\$68,889,498.99	(\$29,670,517.26)	\$0.00	\$69,837,316.44
20	Operations and Maintenance Fund	\$6,008,325.21	\$8,443,710.84	(\$10,502,303.32)	\$0.00	\$3,949,732.73
30	Debt Service Fund	\$10,932,080.83	\$7,263,913.08	(\$15,958,950.00)	\$0.00	\$2,237,043.91
40	Transportation Fund	\$4,189,812.73	\$4,025,048.50	(\$4,510,803.66)	\$0.00	\$3,704,057.57
50	IMRF/Social Security Fund	\$1,575,312.08	\$1,910,150.23	(\$532,258.19)	\$0.00	\$2,953,204.12
60	Capital Projects Fund	\$461,612.40	\$7,146,150.91	(\$7,574,015.92)	\$0.00	\$33,747.39
70	Working Cash Fund	\$30,922,349.75	\$430,347.95	\$0.00	\$0.00	\$31,352,697.70
Grand Total:		\$84,707,827.71	\$98,108,820.50	(\$68,748,848.35)	\$0.00	\$114,067,799.86

End of Report

Community Unit SD 200

Revenue Report

 Summary Only

From Date: 9/1/2024

To Date: 9/30/2024

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	\$61,859,200.75	\$68,889,498.99	\$111,384,303.04	61.79%	
Fund: 20	Operations and Maintenance Fund						
	Fund 20 Total:	\$19,576,085.56	\$8,012,660.11	\$8,443,710.84	\$11,132,374.72	56.87%	
Fund: 30	Debt Service Fund						
	Fund 30 Total:	\$15,935,498.52	\$6,973,619.68	\$7,263,913.08	\$8,671,585.44	54.42%	
Fund: 40	Transportation Fund						
	Fund 40 Total:	\$12,398,326.82	\$3,221,230.60	\$4,025,048.50	\$8,373,278.32	67.54%	
Fund: 50	IMRF/Social Security Fund						
	Fund 50 Total:	\$4,234,646.89	\$1,835,039.45	\$1,910,150.23	\$2,324,496.66	54.89%	
Fund: 60	Capital Projects Fund						
	Fund 60 Total:	\$9,272,096.01	\$2,791,365.03	\$7,146,150.91	\$2,125,945.10	22.93%	
Fund: 70	Working Cash Fund						
	Fund 70 Total:	\$1,300,000.00	\$140,021.64	\$430,347.95	\$869,652.05	66.90%	
	Grand Total:	\$242,990,455.83	\$84,833,137.26	\$98,108,820.50	\$144,881,635.33	59.62%	

End of Report

Community Unit SD 200

Expenditure Budget Balance Report

 Summary Only

From Date: 9/1/2024

To Date: 9/30/2024

Fiscal Year: 2024-2025

Budget Balance

Account Number / Description

Budget

Range To Date

YTD

Balance

Encumbrance

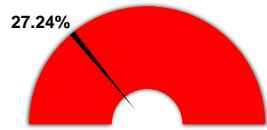
% Remaining Bud

Fund:	10	Education Fund						
		Fund 10 Total:	\$182,120,941.01	\$15,291,944.20	\$29,670,517.26	\$152,450,423.75	\$127,072,120.42	\$25,378,303.33 13.93%
Fund:	20	Operations and Maintenance Fund						
		Fund 20 Total:	\$21,400,678.81	\$4,411,865.29	\$10,502,303.32	\$10,898,375.49	\$1,538,231.40	\$9,360,144.09 43.74%
Fund:	30	Debt Service Fund						
		Fund 30 Total:	\$17,261,450.00	\$15,958,500.00	\$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	\$1,053,386.81	\$4,510,803.66	\$8,417,150.15	\$10,800,859.64	(\$2,383,709.49) -18.44%
Fund:	50	IMRF/Social Security Fund						
		Fund 50 Total:	\$4,240,486.16	\$344,800.55	\$532,258.19	\$3,708,227.97	\$169,732.75	\$3,538,495.22 83.45%
Fund:	60	Capital Projects Fund						
		Fund 60 Total:	\$9,725,091.15	\$2,763,989.77	\$7,574,015.92	\$2,151,075.23	\$0.00	\$2,151,075.23 22.12%
		Grand Total:	\$247,676,600.94	\$39,824,486.62	\$68,748,848.35	\$178,927,752.59	\$139,580,944.21	\$39,346,808.38 15.89%

End of Report

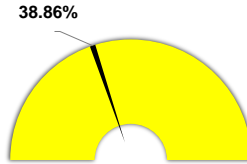
For the Period Ending September 30, 2024

Projected Year-End Balances as % of Budgeted Revenue



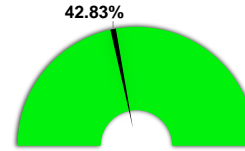
Projected Year-End Balance % decreased due to timing of revenue being received. Percentage will increase when revenue is collected as projected.

Actual YTD Revenues



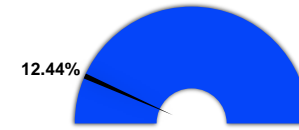
Projected YTD Revenues 39.04%

Actual YTD Local Sources



Projected YTD Local Sources 42.39%

Actual YTD State Sources

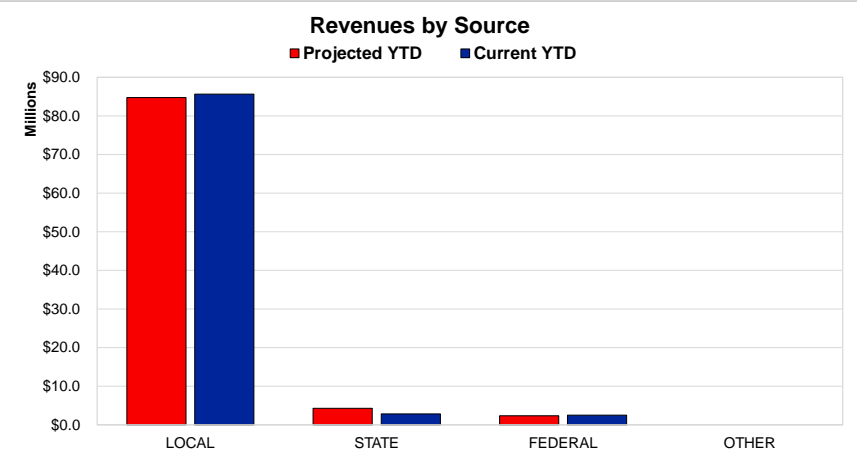
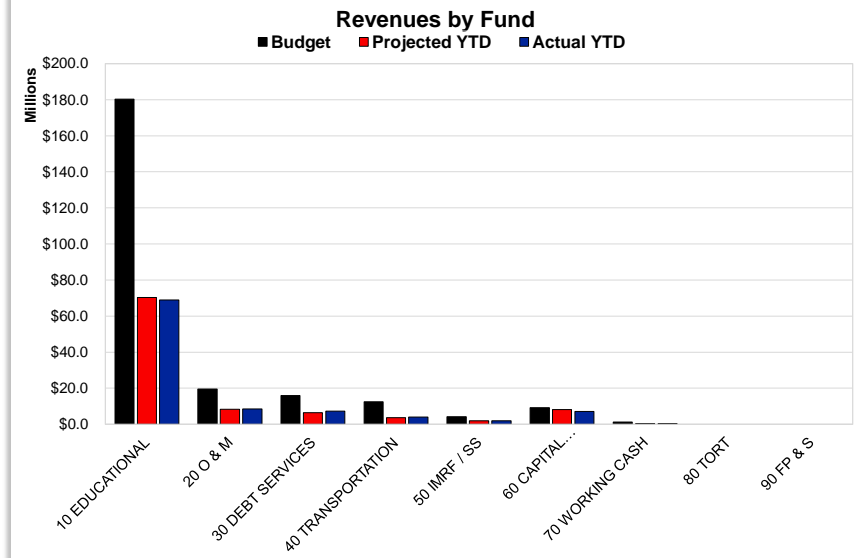
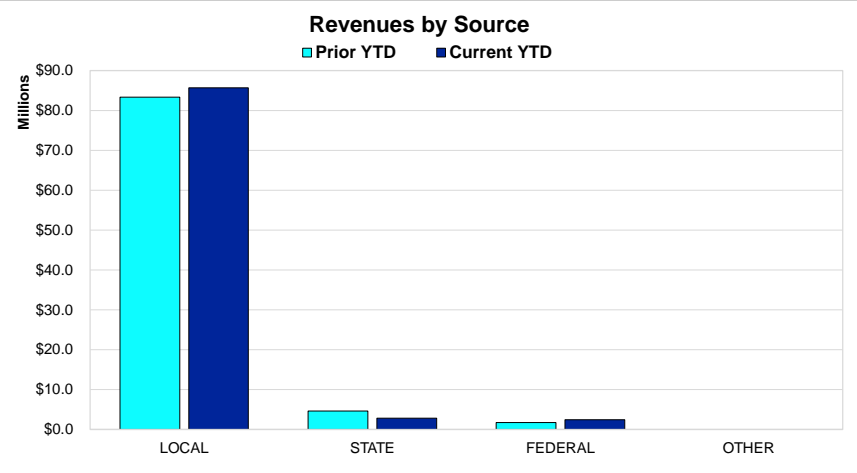


Projected YTD State Sources 18.89%

All Funds | Top 10 Sources of Revenue YTD

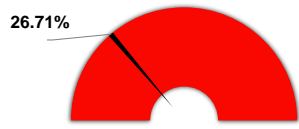
Ad Valorem Taxes	\$82,727,943
Transfer to Capital Projects Fund	\$7,025,000
Unrestricted Grants-in-Aid	\$2,592,008
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$1,882,236
Payments in Lieu of Taxes	\$854,244
Other Revenue from Local Sources	\$539,049
Textbook Income	\$529,512
Earnings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

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



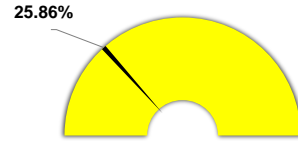
For the Period Ending September 30, 2024

Projected Year-End Balances as % of Budgeted Expenditures



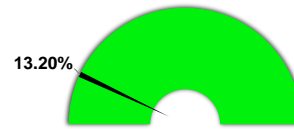
Projected Year-End Balance % decreased due to increased expenditures at the beginning FY25. Percentage projected to increase as FY25 progresses.

Actual YTD Expenditures



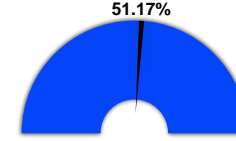
Projected YTD Expenditures 19.15%

Actual YTD Salaries / Benefits



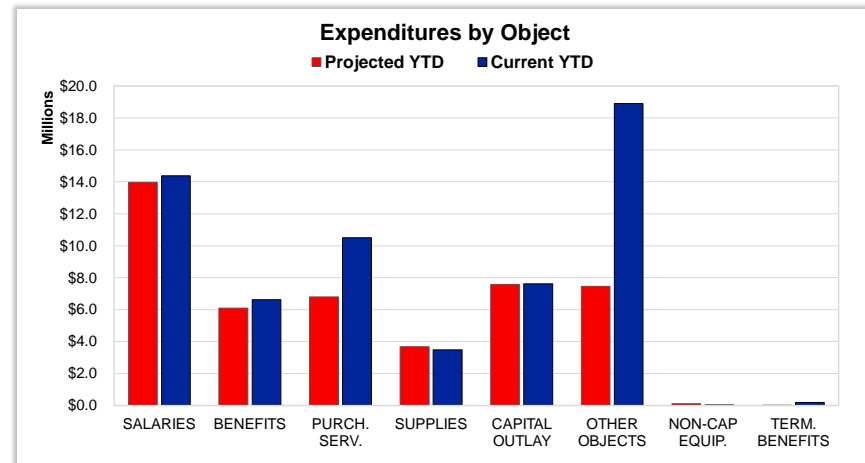
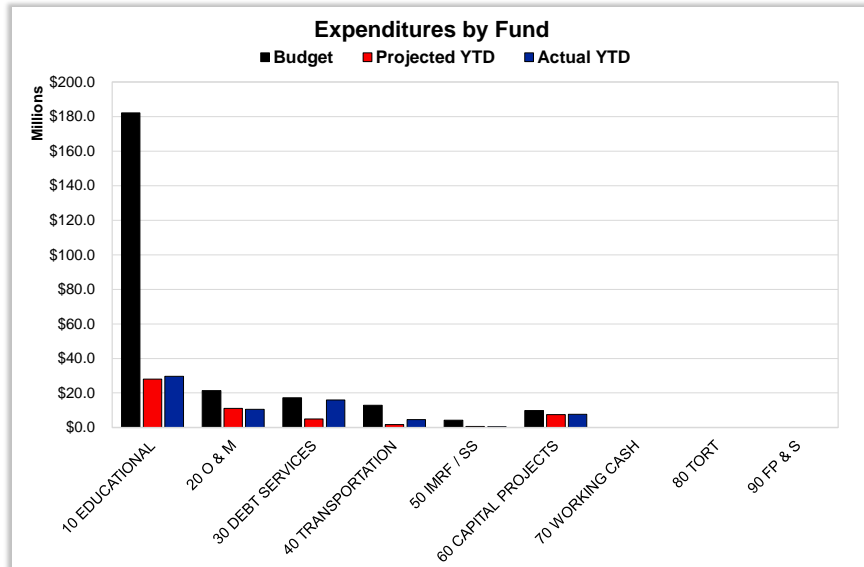
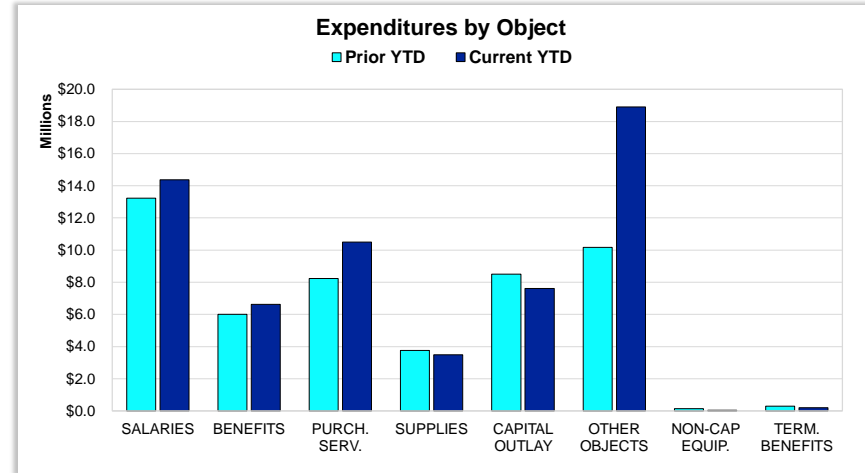
Projected YTD Salaries / Benefits 12.62%

Actual YTD Other Objects



Projected YTD Other Objects 32.21%

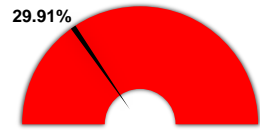
All Funds Top 10 Expenditures by Program YTD	
Support Services - Business	\$16,191,284
Debt Services - Payments of Principal on Long-term Debt	\$15,250,000
Transfer to Capital Projects Fund	\$7,025,000
Regular Programs	\$7,009,241
Other Support Services	\$4,660,801
Support Services - Central	\$4,289,332
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

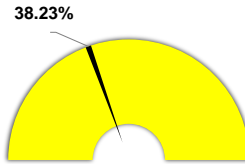
For the Period Ending September 30, 2024

Projected Year-End Balances as % of Budgeted Revenue



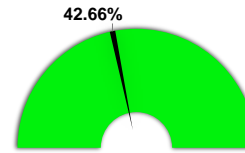
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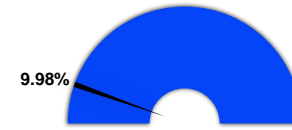
Projected YTD Revenues 38.77%

Actual YTD Local Sources



Projected YTD Local Sources 42.22%

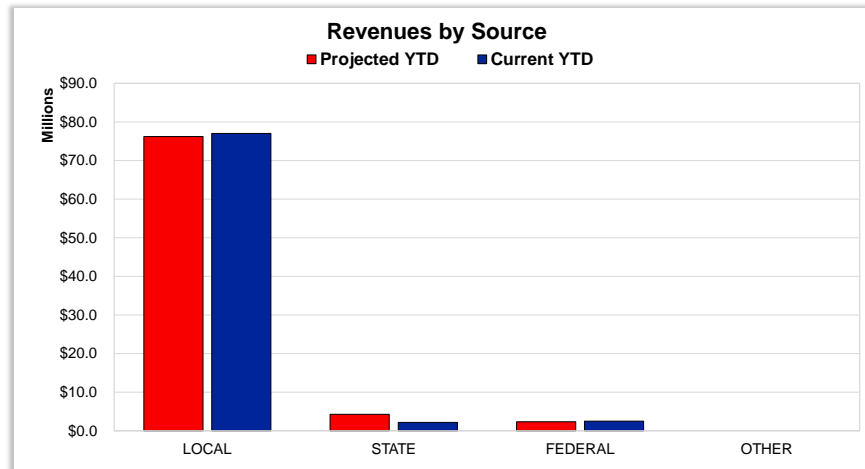
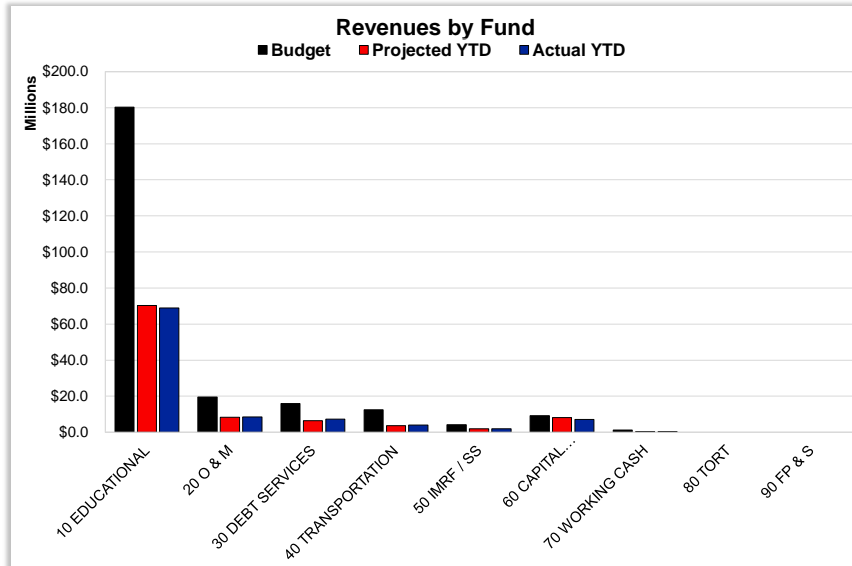
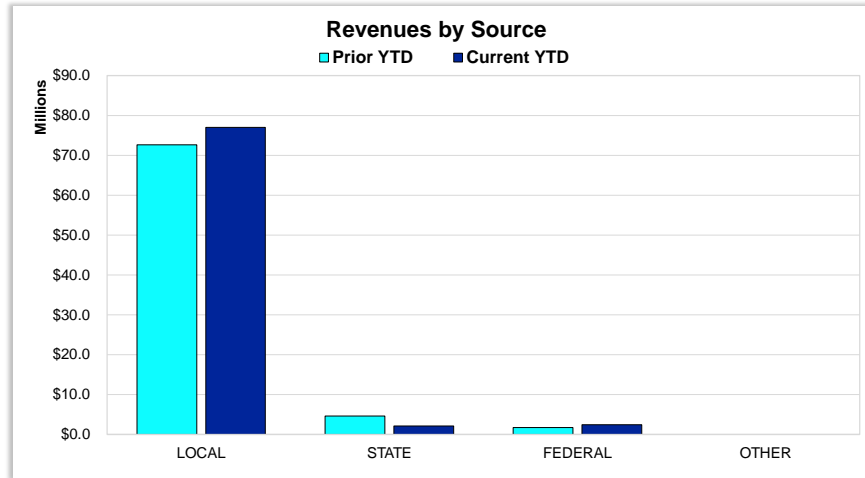
Actual YTD State Sources



Projected YTD State Sources 19.72%

All Funds | Top 10 Sources of Revenue YTD

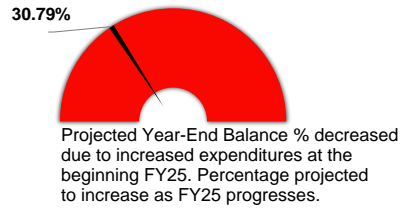
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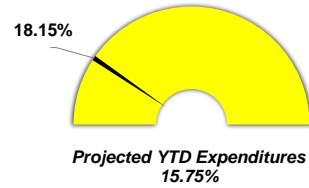
Educational | Operations and Maintenance | Transportation | Working Cash

For the Period Ending September 30, 2024

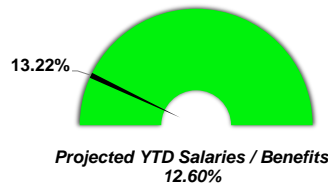
Projected Year-End Balances as % of Budgeted Expenditures



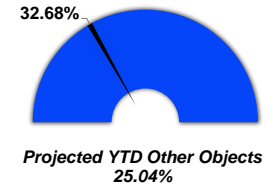
Actual YTD Expenditures



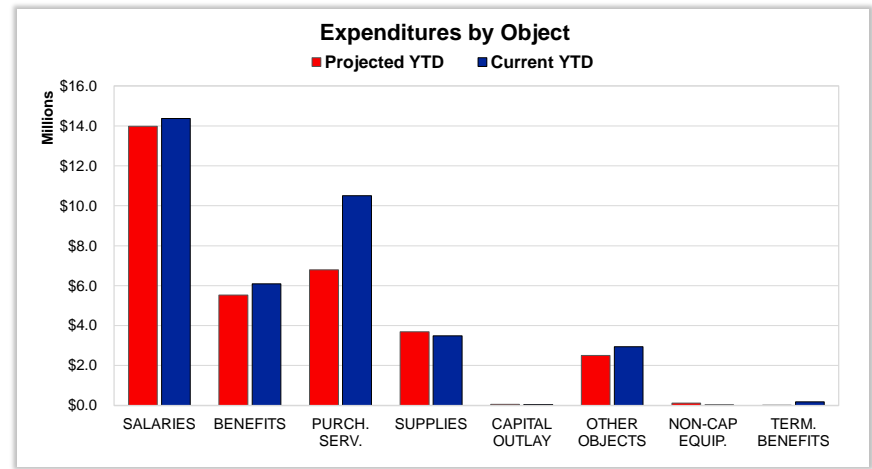
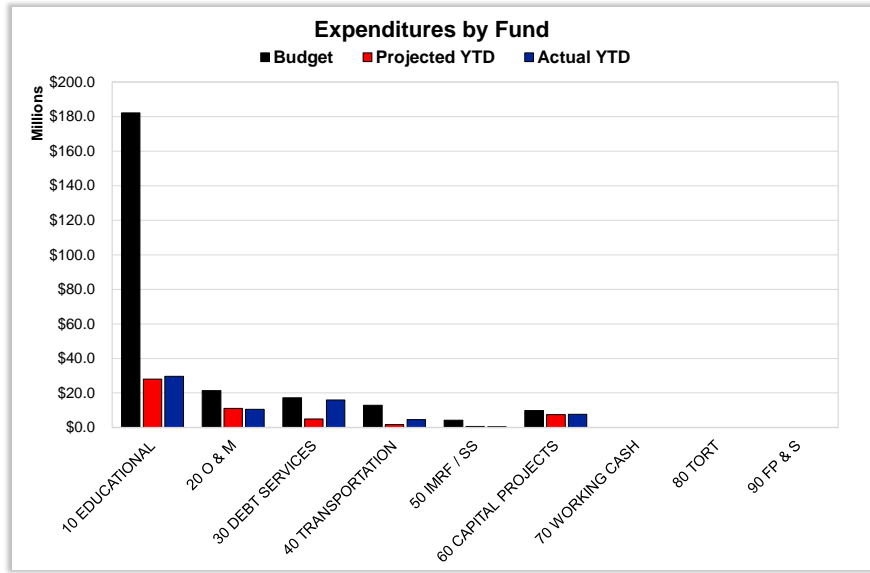
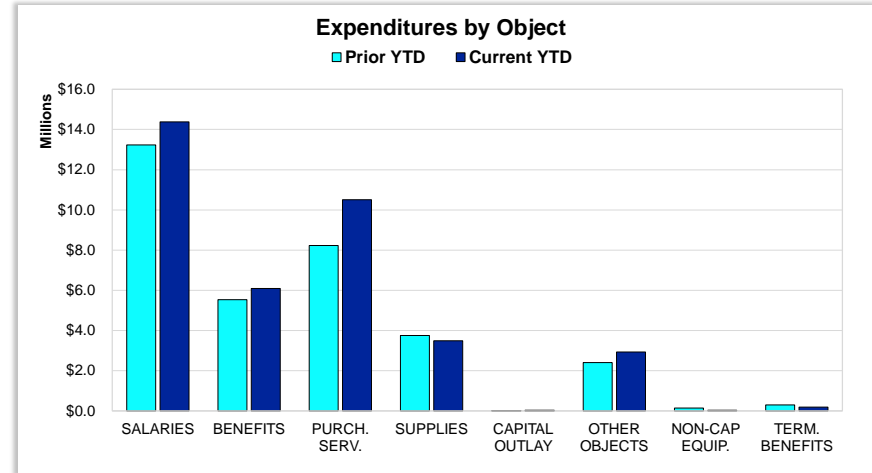
Actual YTD Salaries / Benefits



Actual YTD Other Objects



All Funds Top 10 Expenditures by Program YTD	
Support Services - Business	\$16,191,284
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Truant Alternative & Optional Programs	\$1,869,047
Percent of Total Expenditures Year-to-Date	92.20%



9/30/2024	DATE PURCHASED	DATE MATURED	INTEREST RATE	FACE AMOUNT	COST	TOTAL INVESTMENT (at cost)	FUND TOTAL INVESTMENT (at cost)
EDUCATION							
PFM - IIIT Fund Liquid	9/30/2024		4.950		8,184.00	8,184.00	
PMA - MAX	9/30/2024		5.071		5,763.86	5,763.86	
Wheaton Bank & Trust MMF	9/30/2024		5.059		1,497,750.00	1,497,750.00	
EDUCATION - HEALTH INSURANCE							
PFM - IIIT Fund Liquid	9/30/2024		4.950		93,044.10	93,044.10	
Wheaton Bank & Trust MMF	9/30/2024		5.059		822,601.79	822,601.79	
TOTAL EDUCATION							2,427,343.75
BUILDING							
PFM - IIIT Fund Liquid	9/30/2024		4.950		9,080.82	9,080.82	
PMA - MAX	9/30/2024		5.071		6,331.98	6,331.98	
Wheaton Bank & Trust - MMF	9/30/2024		5.059		132,089.31	132,089.31	
TOTAL BUILDING							147,502.11
BOND & INTEREST							
PFM - IIIT Fund Liquid	9/30/2024		4.950		30,548.23	30,548.23	
PMA - MAX	9/30/2024		5.071		7,071.97	7,071.97	
Wheaton Bank & Trust - MMF	9/30/2024		5.059		1,018,077.71	1,018,077.71	
TOTAL BOND & INTEREST							1,055,697.91
TRANSPORTATION							
PFM - IIIT Fund Liquid	9/30/2024		4.950		5,283.16	5,283.16	
PMA - MAX	9/30/2024		5.071		5,743.39	5,743.39	
Wheaton Bank & Trust - MMF	9/30/2024		5.059		834,603.73	834,603.73	
TOTAL TRANSPORTATION							845,630.28
IMRF							
PMA - MAX	9/30/2024		5.071		5,725.20	5,725.20	
Wheaton Bank & Trust - MMF	9/30/2024		5.059		837.17	837.17	
TOTAL IMRF							6,562.37
CONSTRUCTION							
Wheaton Bank & Trust - MMF	9/30/2024		5.059		3,354.27	3,354.27	
TOTAL CONSTRUCTION							3,354.27
WORKING CASH							
Fifth Third - Liquid	9/30/2024				6,547.77	6,547.77	
PFM - IIIT Fund Liquid	9/30/2024		4.950		41,721.78	41,721.78	
PMA - MAX	9/30/2024		5.071		6,083.16	6,083.16	
Wheaton Bank & Trust - MMF	9/30/2024		5.059		31,297,165.72	31,297,165.72	
TOTAL WORKING CASH							31,351,518.43
TOTAL INVESTMENTS:							35,837,609.12
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	187,862.09	0.52	
Commercial Paper	0.00	0.00		PMA	36,719.56	0.10	
Liquid	35,837,609.12	100.00		Wheaton Bank & Trust	35,606,479.70	99.36	
TERM	0.00	0.00			35,837,609.12	100.00	
TOTAL	35,837,609.12	100.00			0.00		
	0.00						

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