

SCHOOL DISTRICT 60

Statement of Net Position

For the Third Quarter Ending 3-31-2025

For the Third Quarter Ending 3-31-2024

For the Third Quarter Ending 3-31-2025

	For the Third Quarter Ending 3-31-2024				Expended Modified Accrual	For the Third Quarter Ending 3-31-2025				Incr (Deer) from Prior Year	
	Budget	Encumbrance 2023-24	3rd Quarter Actual	FY 2023-2024 Unaudited		Budget	Encumbrance 2024-25	3rd Quarter Actual	FY 2024-2025 Unaudited		
Beginning Fund Balance	\$ 35,399,111		35,399,111	\$ 35,399,111		\$ 35,764,181	\$ 35,764,181	\$ 35,764,181			
Revenues											
1 Current Property Tax	\$ 33,282,913	\$ -	11,027,247	\$ 11,027,247	33.1%	\$ 34,023,979	\$ -	\$ 12,290,837	12,290,837	36.1%	\$ 1,263,590
2 Specific Ownership Taxes	3,132,454	-	2,319,047	2,319,047	74.0%	3,110,099	-	2,265,789	2,265,789	72.9%	(53,258)
3 Delinquent Penalties	-	-	(68,734)	(68,734)	-	-	-	1,730	1,730	-	70,464
4 Tuition and Revenue other districts	175,000	-	-	-	0.0%	175,000	-	-	-	0.0%	-
5 Concurrent Enrollment	230,000	-	-	-	0.0%	230,000	-	-	-	0.0%	-
6 Earnings on Investments	1,425,000	-	1,482,206	1,482,206	104.0%	1,425,000	-	1,303,171	1,303,171	91.5%	(179,035)
7 Printshop Revenue	155,000	-	95,770	95,770	61.8%	155,000	-	93,282	93,282	60.2%	(2,488)
8 Indirect Revenue	1,065,880	-	1,803,282	1,803,282	169.2%	765,880	-	633,393	633,393	82.7%	(1,169,889)
9 Charters Admin Fee/Purch Svcs	878,037	-	616,882	616,882	70.3%	878,037	-	596,459	596,459	67.9%	(20,423)
10 Charter School Capital Const	505,328	-	372,276	372,276	73.7%	505,328	-	381,095	381,095	75.4%	8,819
11 E-Rate Revenues	-	-	-	-	-	-	-	-	-	-	-
12 Energy Efficiency Project Rebates	9,800	-	4,441	4,441	45.3%	9,800	-	4,260	4,260	43.5%	(181)
13 Other Local Revenue	160,442	-	482,502	482,502	300.7%	405,308	-	538,242	538,242	132.8%	55,740
14 Intermediate Sources Revenue	21,000	-	1,651	1,651	7.9%	21,000	-	1,092	1,092	5.2%	(559)
15 Public School Finance Act	120,831,851	-	90,514,353	90,514,353	74.9%	126,552,941	-	96,759,099	96,759,099	76.5%	6,244,747
16 CDE Audit Adjustment	-	-	-	-	-	-	-	366,692	366,692	-	366,692
17 Supplemental At Risk Aid	312,393	-	147,682	147,682	47.3%	312,393	-	-	-	0.0%	(147,682)
18 Colorado Vocational Act	400,000	-	144,287	144,287	36.1%	400,000	-	64,092	64,092	16.0%	(80,195)
19 Audit Adjustment CDE	-	-	-	-	-	-	-	272,919	272,919	-	272,919
20 Except. Child. Educ. Act (ECEA)	7,307,002	-	7,310,641	7,310,641	100.0%	7,574,961	-	7,574,961	7,574,961	100.0%	264,320
21 Revenue New Arrival	-	-	-	-	-	-	-	-	-	-	-
22 Revenue Historical Allotment UPK	-	-	-	-	-	-	-	(1,448,128)	(1,448,128)	-	(1,448,128)
23 Revenue 3YO UPK	-	-	1,300,391	1,300,391	-	-	-	1,399,107	1,399,107	-	98,716
24 Revenue UPK	3,904,430	-	2,256,155	2,256,155	57.8%	3,871,148	-	1,859,034	1,859,034	48.0%	(397,121)
25 Revenue CPP	-	-	-	-	0.0%	-	-	-	-	-	-
26 Transportation	551,440	-	551,440	551,440	100.0%	551,441	-	567,968	567,968	103.0%	16,528
27 Transportation Revenue Audit Adjustment	-	-	-	-	-	-	-	(58,279)	(58,279)	-	(58,279)
28 State Share Mitigation Funding	-	-	-	-	-	-	-	-	-	-	-
29 Gifted & Talented	156,725	-	156,725	156,725	100.0%	151,275	-	151,275	151,275	100.0%	(5,450)
30 English Language Prof Act (ELPA)	209,763	-	209,763	209,763	100.0%	205,464	-	205,464	205,464	100.0%	(4,299)
31 On Behalf State PERA	2,665,000	-	-	-	0.0%	2,664,940	-	-	-	0.0%	-
32 Other State Revenue	-	-	-	-	-	-	-	7,365	7,365	-	7,365
33 Impact Aid/Other Fed Sources	15,000	-	22,841	22,841	152.3%	15,000	-	-	-	0.0%	(22,841)
34 ROTC Reimbursement	300,000	-	191,772	191,772	63.9%	300,000	-	213,722	213,722	71.2%	21,950
Total Revenues	\$ 177,694,458	\$ -	\$ 120,942,622	\$ 120,942,622	68.1%	\$ 184,303,994	\$ -	\$ 126,044,644	\$ 126,044,644	68.4%	
Transfers and Allocations											
35 Transfer to Athletic Fund	(2,750,000)	-	(2,062,500)	(2,062,500)	75.0%	(2,600,000)	-	(1,899,999)	(1,899,999)	73.1%	162,501
36 Transfer to Insurance Fund	(1,850,000)	-	(1,387,500)	(1,387,500)	75.0%	(1,850,000)	-	(1,387,500)	(1,387,500)	75.0%	-
37 Transfer to Capital Projects	(9,800,000)	-	(7,350,000)	(7,350,000)	75.0%	-	-	-	-	-	7,350,000
38 Charter Sch Allocations	(17,793,886)	-	(13,768,446)	(13,768,446)	77.4%	(17,417,327)	-	(13,439,736)	(13,439,736)	77.2%	328,710
Total Transfers and Allocations	(32,193,886)	\$ -	(24,568,446)	(24,568,446)		(21,867,327)	\$ -	(16,727,235)	(16,727,235)		
Total Reserves, Revenues & Allocations	\$ 180,899,683		131,773,287	131,773,287		\$ 198,200,848	\$ 145,081,589	\$ 145,081,589			
II Total Expenditures											
1 Salaries	\$ 96,935,801	\$ 27,451,755	63,330,111	\$ 90,781,866	93.7%	\$ 105,802,207	\$ 30,597,725	\$ 70,392,637	\$ 100,990,361	95.5%	\$ 10,208,495
2 Fringe Benefits	36,332,843	5,958,407	20,899,641	26,858,048	73.9%	38,553,064	6,666,766	23,413,394	30,080,160	78.0%	3,222,112
3 Purchased Services - Professional	3,715,093	710,923	1,669,361	2,380,284	64.1%	- 3,919,139	1,218,765	1,659,415	2,878,180	73.4%	497,896
4 Purchased Services - Property	2,832,288	236,630	1,595,039	1,831,670	64.7%	- 2,798,254	299,310	1,573,464	1,872,774	66.9%	41,104
5 Purchased Services - Other	11,344,563	1,276,043	6,240,728	7,516,770	66.3%	12,804,705	2,460,698	6,222,667	8,683,366	67.8%	1,166,595
6 Supplies - Materials	11,901,913	799,863	5,571,853	6,371,717	53.5%	11,962,315	610,644	5,036,752	5,647,397	47.2%	(724,320)
7 Capital Outlay	1,294,401	84,939	380,448	465,387	36.0%	1,525,821	38,003	646,134	684,137	44.8%	218,749
8 Other Expense	500,910	6,300	86,938	93,238	18.6%	253,544	21,175	54,773	75,948	30.0%	(17,289)
9 Other Sources & Uses	644,636	-	471,847	471,847	73.2%	672,743	-	493,457	493,457	73.3%	21,610
Total Expenditures	\$ 165,502,448	\$ 36,524,860	100,245,966	\$ 136,770,827	82.6%	\$ 178,291,792	\$ 41,913,085	\$ 109,492,694	\$ 151,405,779	84.9%	\$ 14,634,953
Total Ending Reserves	\$ 15,397,235			\$ (4,997,540)		\$ 19,909,056		\$ (6,324,190)			
Percent Net Revenues, transfers & allocations in Reserves	9%					10%					

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For the Third Quarter Ending 3-31-2024

For the Third Quarter Ending 3-31-2025

	For the Third Quarter Ending 3-31-2024					For the Third Quarter Ending 3-31-2025					Incr (Deer) from Prior Year
	Budget	Encumbrance 2023-24	3rd Quarter Actual	FY 2023-2024 Unaudited	Expended Modified Accrual	Budget	Encumbrance 2024-25	3rd Quarter Actual	FY 2024-2025 Unaudited	Expended Modified Accrual	
Expenditure Detail											
A) Instruction 0010-1699											
1 Salaries	\$ 48,083,522	\$ 14,392,933	31,095,619	\$ 45,488,552	94.6%	\$ 52,968,123	\$ 16,233,368	\$ 34,487,463	\$ 50,720,831	95.8%	\$ 5,232,279
2 Fringe Benefits	18,589,261	3,212,436	10,097,829	13,310,265	71.6%	18,847,961	3,636,058	11,271,497	14,907,556	79.1%	1,597,291
3 Purchased Services - Professional	479,728	10,905	186,727	197,632	41.2%	396,920	70,929	71,830	142,759	36.0%	(54,873)
4 Purchased Services - Property	85,081	20,432	17,036	37,467	44.0%	51,981	16,662	14,778	31,440	60.5%	(6,027)
5 Purchased Services - Other	3,902,442	223,726	1,775,073	1,998,799	51.2%	5,161,005	464,049	2,176,310	2,640,358	51.2%	641,560
6 Supplies - Materials	3,529,313	179,085	738,845	917,930	26.0%	3,924,444	81,028	733,038	814,066	20.7%	(103,864)
7 Capital Outlay	396,746	32,559	53,950	86,509	21.8%	169,169	9,794	75,714	85,508	50.5%	(1,001)
8 Other Expense	695,126	6,300	403,156	409,456	58.9%	504,625	19,225	365,164	384,389	76.2%	(25,067)
	\$ 75,761,219	\$ 18,078,375	44,368,235	\$ 62,446,610	82.4%	\$ 82,024,227	\$ 20,531,112	\$ 49,195,796	\$ 69,726,907	85.0%	\$ 7,280,298
B) Special Education Instruction 1700-1799											
1 Salaries	\$ 11,865,451	\$ 3,536,361	7,565,598	\$ 11,101,958	93.6%	\$ 13,173,962	\$ 3,926,505	\$ 8,560,222	\$ 12,486,728	94.8%	\$ 1,384,769
2 Fringe Benefits	4,123,061	794,090	2,482,784	3,276,873	79.5%	4,625,280	887,725	2,820,287	3,708,012	80.2%	431,139
3 Purchased Services - Professional	153,425	33,009	69,277	102,286	66.7%	249,000	123,539	85,420	208,959	83.9%	106,673
4 Purchased Services - Property	309	-	-	-	0.0%	309	-	-	-	0.0%	-
5 Purchased Services - Other	175,498	412	206,519	206,931	117.9%	226,422	1,609	168,572	170,181	75.2%	(36,750)
6 Supplies - Materials	81,309	6,381	29,562	35,943	44.2%	64,799	8,509	25,072	33,581	51.8%	(2,362)
7 Capital Outlay	24,400	-	2,444	2,444	10.0%	6,200	-	-	-	0.0%	(2,444)
8 Other Expense	30,987	11,651	11,651	11,651	37.6%	30,987	13,932	13,932	13,932	45.0%	2,282
	\$ 16,454,440	\$ 4,370,252	10,367,834	\$ 14,738,086	89.6%	\$ 18,376,959	\$ 4,947,888	\$ 11,673,505	\$ 16,621,393	90.4%	\$ 1,883,306
C) Extra Curricular Instruction 1800-2099											
1 Salaries	\$ 23,358	\$ 1,322	8,665	\$ 9,987	42.8%	\$ 23,167	\$ 1,455	\$ 10,887	\$ 12,342	53.3%	\$ 2,355
2 Fringe Benefits	4,060	293	1,968	2,261	55.7%	5,160	324	2,473	2,798	54.2%	536
3 Purchased Services - Professional	10,486	-	5,122	5,122	48.9%	10,486	-	6,289	6,289	60.0%	1,166
4 Purchased Services - Property	-	-	70	70	-	-	-	-	-	-	(70)
5 Purchased Services - Other	100	-	-	-	-	-	-	35	35	-	35
6 Supplies - Materials	4,480	4,075	405	4,480	100.0%	26,046	1,647	4,544	6,191	23.8%	1,711
7 Capital Outlay	65,339	-	65,339	65,339	0.0%	-	-	-	-	-	(65,339)
8 Other Expense	-	-	-	-	-	-	-	-	-	-	-
	\$ 107,823	\$ 5,690	81,570	\$ 87,260	80.9%	\$ 64,859	\$ 3,427	\$ 24,228	\$ 27,655	42.6%	\$ (59,605)

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For the Third Quarter Ending 3-31-2024

For the Third Quarter Ending 3-31-2025

	For the Third Quarter Ending 3-31-2024					For the Third Quarter Ending 3-31-2025					Incr (Decr) from Prior Year	
	Budget	Encumbrance 2023-24	3rd Quarter Actual	FY 2023-2024 Unaudited	Expended Modified Accrual	Budget	Encumbrance 2024-25	3rd Quarter Actual	FY 2024-2025 Unaudited	Expended Modified Accrual		
D) Support Services-Students 2100-2199												
1 Salaries	\$ 8,456,623	\$ 2,613,551	5,757,599	\$ 8,371,150	99.0%	\$ 9,345,190	\$ 2,711,676	\$ 6,420,143	\$ 9,131,819	97.7%	\$ 760,669	
2 Fringe Benefits	3,053,767	583,319	1,850,208	2,433,527	79.7%	3,615,592	612,334	2,069,926	2,682,260	74.2%	248,733	
3 Purchased Services - Professional	410,121	47,250	168,799	216,049	52.7%	287,188	82,151	161,066	243,216	84.7%	27,167	
4 Purchased Services - Property	-	-	-	-	0.0%	5,866	-	5,866	5,866	0.0%	5,866	
5 Purchased Services - Other	113,226	19,266	30,764	50,030	44.2%	107,182	10,941	32,623	43,564	40.6%	(6,466)	
6 Supplies - Materials	87,068	3,248	40,691	43,939	50.5%	102,829	5,422	55,051	60,473	58.8%	16,534	
7 Capital Outlay	149,173	16,592	116,587	133,179	89.3%	155,988	-	144,029	144,029	92.3%	10,849	
8 Other Expense	11,872	7,857	7,857	7,857	66.2%	17,072	17,072	9,333	9,333	54.7%	1,475	
	\$ 12,281,850	\$ 3,283,225	7,972,507	\$ 11,255,732	91.6%	\$ 13,636,907	\$ 3,422,524	\$ 8,898,036	\$ 12,320,560	90.3%	\$ 1,064,828	
E) Support Services-Instructional Staff 2200-2299												
1 Salaries	\$ 3,896,960	\$ 994,309	2,475,424	\$ 3,469,734	89.0%	\$ 4,296,161	\$ 1,175,479	\$ 2,773,085	\$ 3,948,564	91.9%	\$ 478,830	
2 Fringe Benefits	1,377,441	217,002	744,529	961,531	69.8%	1,634,351	256,153	842,443	1,098,595	67.2%	137,064	
3 Purchased Services - Professional	403,805	17,148	131,508	148,656	36.8%	477,662	10,580	157,913	168,493	35.3%	19,837	
4 Purchased Services - Property	78,500	35,304	40,362	75,665	96.4%	30,500	19,174	10,826	30,000	98.4%	(45,665)	
5 Purchased Services - Other	340,151	3,540	123,245	126,784	37.3%	282,088	-	148,743	148,743	52.7%	21,958	
6 Supplies - Materials	317,539	7,017	190,641	197,658	62.2%	157,830	37,876	61,764	99,640	63.1%	(98,018)	
7 Capital Outlay	33,787	512	169	681	2.0%	19,824	-	1,756	1,756	8.9%	1,076	
8 Other Expense	65,113	18,721	18,721	18,721	28.8%	62,540	50	25,958	26,008	41.6%	7,288	
	\$ 6,513,296	\$ 1,274,831	3,724,599	\$ 4,999,430	76.8%	\$ 6,960,956	\$ 1,499,311	\$ 4,022,488	\$ 5,521,799	79.3%	\$ 522,370	
F) General Administration 2300-2399												
		Jobs in this category 12 month										
1 Salaries	\$ 938,209	\$ 174,426	686,011	\$ 860,437	91.7%	\$ 979,513	\$ 198,388	\$ 677,818	\$ 876,207	89.5%	\$ 15,769	
2 Fringe Benefits	322,063	41,701	201,568	243,269	75.5%	347,141	47,043	215,702	262,745	75.7%	19,476	
3 Purchased Services - Professional	1,014,742	355,453	389,539	744,992	73.4%	1,268,442	639,649	380,069	1,019,718	80.4%	274,726	
4 Purchased Services - Property	-	-	-	-	0.0%	500	-	368	368	0.0%	368	
5 Purchased Services - Other	123,081	-	54,023	54,023	43.9%	139,560	-	33,376	33,376	23.9%	(20,647)	
6 Supplies - Materials	35,453	220	14,746	14,966	42.2%	42,647	50	16,404	16,454	38.6%	1,488	
7 Capital Outlay	8,623	-	1,948	1,948	22.6%	13,589	-	447	447	3.3%	(1,501)	
8 Other Expense	130,387	-	50,535	50,535	38.8%	131,457	1,800	53,461	55,261	42.0%	4,726	
	\$ 2,572,558	\$ 571,800	1,398,371	\$ 1,970,170	76.6%	\$ 2,922,849	\$ 886,930	\$ 1,377,645	\$ 2,264,575	77.5%	\$ 294,405	
G) School Administration 2400-2499												
1 Salaries	\$ 9,016,913	\$ 2,670,131	5,832,622	\$ 8,502,753	94.3%	\$ 9,550,846	\$ 2,915,788	\$ 6,363,770	\$ 9,279,558	97.2%	\$ 776,805	
2 Fringe Benefits	2,930,680	593,707	1,759,377	2,353,084	80.3%	3,208,122	647,025	1,914,872	2,561,897	79.9%	208,813	
3 Purchased Services - Professional	28,360	-	150	150	0.5%	33,360	28,650	150	28,800	86.3%	28,650	
4 Purchased Services - Property	56,064	2,793	3,742	6,536	11.7%	38,637	31,604	(27,478)	4,126	10.7%	(2,410)	
5 Purchased Services - Other	56,409	34	19,065	19,099	33.9%	34,810	119	11,098	11,217	32.2%	(7,881)	
6 Supplies - Materials	392,828	30,622	161,914	192,535	49.0%	231,099	19,854	96,789	116,643	50.5%	(75,893)	
7 Capital Outlay	37,510	8,828	10,391	19,219	51.2%	4,858	456	2,306	2,762	56.9%	(16,457)	
8 Other Expense	67,475	-	9,377	9,377	13.9%	29,490	-	6,799	6,799	23.1%	(2,578)	
	\$ 12,586,239	\$ 3,306,115	7,796,637	\$ 11,102,752	88.2%	\$ 13,131,222	\$ 3,643,496	\$ 8,368,306	\$ 12,011,801	91.5%	\$ 909,049	
H) Business Services 2500-2599												
		Jobs in this category 12 month										
1 Salaries	\$ 2,223,875	\$ 458,415	1,468,964	\$ 1,927,380	86.7%	\$ 2,081,320	\$ 498,754	\$ 1,546,847	\$ 2,045,601	98.3%	\$ 118,222	
2 Fringe Benefits	753,337	90,556	461,098	551,653	73.2%	769,223	94,741	491,418	586,159	76.2%	34,506	
3 Purchased Services - Professional	81,658	8,660	21,071	29,731	36.4%	62,158	448	26,123	26,570	42.7%	(3,160)	
4 Purchased Services - Property	397,717	46,277	225,045	271,322	68.2%	396,217	78,258	239,143	317,402	80.1%	46,079	
5 Purchased Services - Other	30,526	312	9,942	10,254	33.6%	52,726	282	7,966	8,248	15.6%	(2,005)	
6 Supplies - Materials	222,603	86,010	84,798	170,809	76.7%	302,603	72,107	129,729	201,837	66.7%	31,028	
7 Capital Outlay	41,368	-	-	-	0.0%	41,368	-	23,800	23,800	57.5%	23,800	
8 Other Expense	(580,445)	-	(413,978)	(413,978)	71.3%	(580,445)	-	(439,004)	(439,004)	75.6%	(25,026)	
	\$ 3,170,639	\$ 690,230	1,856,940	\$ 2,547,170	80.3%	\$ 3,125,170	\$ 744,591	\$ 2,026,022	\$ 2,770,613	88.7%	\$ 223,443	

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	Budget	Encumbrance 2023-24	3rd Quarter Actual	FY 2023-2024 Unaudited		Budget	Encumbrance 2024-25	3rd Quarter Actual	FY 2024-2025 Unaudited		Expended Modified Accrual
Facilities, Maintenance and Operation of Plant 2600-2699											
	Majority of jobs in the category are 12 months										
1 Salaries	\$ 9,124,141	\$ 2,025,702	6,216,944	\$ 8,242,645	90.3%	\$ 9,777,990	\$ 2,305,842	\$ 7,060,109	\$ 9,365,951	95.8%	\$ 1,123,305
2 Fringe Benefits	3,208,934	296,606	2,090,570	2,387,176	74.4%	3,534,562	344,007	2,403,768	2,747,775	77.7%	360,598
3 Purchased Services - Professional	856,796	182,425	581,787	764,212	89.2%	874,812	205,188	640,370	845,558	96.7%	81,346
4 Purchased Services - Property	1,778,698	104,683	952,401	1,057,084	59.4%	1,688,750	112,580	892,458	1,005,038	59.5%	(52,046)
5 Purchased Services - Other	27,612	-	5,871	5,871	21.3%	23,121	-	7,159	7,159	31.0%	1,288
6 Supplies - Materials	6,539,060	140,175	4,143,469	4,283,644	65.5%	6,507,950	150,368	3,756,956	3,907,324	60.0%	(376,320)
7 Capital Outlay	73,326	26,448	35,594	62,042	84.6%	661,723	27,753	90,753	118,506	17.9%	56,464
8 Other Expense	(9,598)	-	(20,427)	(20,427)	212.8%	4,021	-	3,231	3,231	80.3%	23,658
	\$ 21,598,969	\$ 2,776,040	14,006,208	\$ 16,782,248	77.7%	\$ 23,072,929	\$ 3,145,738	\$ 14,854,804	\$ 18,000,541	78.0%	\$ 1,218,294
J) Pupil Transportation 2700-2799											
1 Salaries	\$ -	\$ -	-	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	-	-	-	-	0.0%	-	-	-	-	0.0%	-
3 Purchased Services - Professional	-	-	-	-	0.0%	-	-	-	-	0.0%	-
4 Purchased Services - Property	115,828	20,942	81,777	102,719	88.7%	115,828	24,251	91,812	116,063	100.2%	13,344
5 Purchased Services - Other	3,734,108	908,719	1,719,460	2,628,179	70.4%	3,694,108	1,870,231	1,422,915	3,293,147	89.1%	664,968
6 Supplies - Materials	417,190	333,969	83,316	417,285	100.0%	305,590	217,449	88,336	305,785	100.1%	(111,500)
7 Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-
8 Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-
	\$ 4,267,126	\$ 1,263,630	1,884,553	\$ 3,148,183	73.8%	\$ 4,115,526	\$ 2,111,931	\$ 1,603,063	\$ 3,714,995	90.3%	\$ 566,812
K) Human Resources 2800-2839											
	Jobs in this category 12 month										
1 Salaries	\$ 948,573	\$ 226,177	701,813	\$ 927,991	97.8%	\$ 985,400	\$ 239,845	\$ 730,280	\$ 970,125	98.4%	\$ 42,134
2 Fringe Benefits	315,897	49,615	200,138	249,754	79.1%	324,160	53,504	208,111	261,615	80.7%	11,861
3 Purchased Services - Professional	143,261	37,152	68,921	106,073	74.0%	123,711	49,193	72,198	121,391	98.1%	15,318
4 Purchased Services - Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-
5 Purchased Services - Other	39,250	-	18,681	18,681	47.6%	36,401	-	14,568	14,568	40.0%	(4,112)
6 Supplies - Materials	38,560	3,808	23,771	27,579	71.5%	34,560	6,015	16,486	22,501	65.1%	(5,078)
7 Capital Outlay	11,300	-	500	500	4.4%	3,300	-	400	400	12.1%	(100)
8 Other Expense	15,708	-	8,131	8,131	51.8%	14,250	100	8,458	8,558	60.1%	427
	\$ 1,512,549	\$ 316,752	1,021,956	\$ 1,338,708	88.5%	\$ 1,521,782	\$ 348,657	\$ 1,050,502	\$ 1,399,159	91.9%	\$ 60,450
L) Information Systems Services 2840-2849, 2890											
	Jobs in this category 12 month										
1 Salaries	\$ 1,334,043	\$ 296,065	888,313	\$ 1,184,378	88.8%	\$ 1,344,653	\$ 329,274	\$ 987,930	\$ 1,317,204	98.0%	\$ 132,826
2 Fringe Benefits	447,285	66,954	279,825	346,779	77.5%	459,103	73,883	308,910	382,793	83.4%	36,014
3 Purchased Services - Professional	101,431	11,063	32,927	43,990	43.4%	102,600	1,902	40,214	42,116	41.0%	(1,874)
4 Purchased Services - Property	320,091	6,200	274,606	280,806	87.7%	469,666	16,780	345,691	362,471	77.2%	81,665
5 Purchased Services - Other	1,539,623	120,034	1,371,003	1,491,037	96.8%	1,880,900	112,458	1,344,132	1,456,590	77.4%	(34,447)
6 Supplies - Materials	199,181	3,185	54,004	57,189	28.7%	230,781	7,340	48,062	55,403	24.0%	(1,786)
7 Capital Outlay	452,829	-	93,527	93,527	20.7%	449,802	-	306,929	306,929	68.2%	213,402
8 Other Expense	6,600	-	2,808	2,808	42.5%	6,600	-	2,790	2,790	42.3%	(18)
	\$ 4,401,083	\$ 503,501	2,997,012	\$ 3,500,513	79.5%	\$ 4,944,105	\$ 541,637	\$ 3,384,658	\$ 3,926,295	79.4%	\$ 425,783
M) Risk Management Services 2850											
1 Salaries	\$ -	\$ -	-	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	-	-	-	-	0.0%	-	-	-	-	0.0%	-
3 Purchased Services - Professional	-	-	-	-	0.0%	-	-	-	-	0.0%	-
4 Purchased Services - Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-
5 Purchased Services - Other	700,000	-	525,001	525,001	75.0%	600,000	-	450,000	450,000	75.0%	(75,001)
6 Supplies - Materials	-	-	-	-	0.0%	-	-	-	-	0.0%	-
7 Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-
8 Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-
	\$ 700,000	\$ -	525,001	\$ 525,001	75.0%	\$ 600,000	\$ -	\$ 450,000	\$ 450,000	75.0%	\$ (75,001)

SCHOOL DISTRICT 60

Statement of Net Position

For the Third Quarter Ending 3-31-2025

For the Third Quarter Ending 3-31-2024

For the Third Quarter Ending 3-31-2025

	For the Third Quarter Ending 3-31-2024					For the Third Quarter Ending 3-31-2025					Incr (Deer) from Prior Year	
	Budget	Encumbrance 2023-24	3rd Quarter Actual	FY 2023-2024 Unaudited	Expended Modified Accrual	Budget	Encumbrance 2024-25	3rd Quarter Actual	FY 2024-2025 Unaudited	Expended Modified Accrual		
N) Other Support Services 2990-2999												
1 Salaries	\$ 1,024,133	\$ 62,364	632,538	\$ 694,902	67.9%	\$ 1,275,882	\$ 61,350	\$ 774,082	\$ 835,432	65.5%	\$ 140,531	
2 Fringe Benefits	1,199,096	12,127	729,748	741,875	61.9%	1,182,409	13,969	863,987	877,956	74.3%	136,081	
3 Purchased Services - Professional	25,280	7,858	9,709	17,567	69.5%	26,800	6,537	13,249	19,786	73.8%	2,219	
4 Purchased Services - Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
5 Purchased Services - Other	10,729	-	9,807	9,807	91.4%	24,807	1,009	9,821	10,830	43.7%	1,023	
6 Supplies - Materials	18,705	-	761	761	0.0%	18,705	-	-	-	0.0%	(761)	
7 Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
8 Other Expense	67,685	-	9,107	9,107	13.5%	32,947	-	4,651	4,651	14.1%	(4,456)	
	<u>\$ 2,345,628</u>	<u>\$ 82,348</u>	<u>1,391,670</u>	<u>\$ 1,474,018</u>	<u>62.8%</u>	<u>\$ 2,561,550</u>	<u>\$ 82,865</u>	<u>\$ 1,665,790</u>	<u>\$ 1,748,655</u>	<u>68.3%</u>	<u>\$ 274,637</u>	
O) Other Support ,Volunteer, Community Svcs 2900-2910, 3												
1 Salaries	\$ -	\$ -	-	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	
2 Fringe Benefits	7,961	-	-	-	0.0%	-	-	-	-	0.0%	-	
3 Purchased Services - Professional	6,000	-	3,824	3,824	63.7%	6,000	-	4,526	4,526	75.4%	702	
4 Purchased Services - Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
5 Purchased Services - Other	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
6 Supplies - Materials	18,624	2,070	4,930	7,000	37.6%	12,432	2,979	4,521	7,500	60.3%	500	
7 Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
8 Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
	<u>\$ 32,585</u>	<u>\$ 2,070</u>	<u>8,754</u>	<u>\$ 10,824</u>	<u>33.2%</u>	<u>\$ 18,432</u>	<u>\$ 2,979</u>	<u>\$ 9,047</u>	<u>\$ 12,026</u>	<u>65.2%</u>	<u>\$ 1,202</u>	
P) Facilities Acquisitions and Construction Svcs 4000-4999												
1 Salaries	\$ -	\$ -	-	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	
2 Fringe Benefits	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
3 Purchased Services - Professional	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
4 Purchased Services - Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
5 Purchased Services - Other	551,808	-	372,276	372,276	67.5%	541,576	-	395,349	395,349	73.0%	23,073	
6 Supplies - Materials	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
7 Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
8 Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
	<u>\$ 551,808</u>	<u>\$ -</u>	<u>372,276</u>	<u>\$ 372,276</u>	<u>67.5%</u>	<u>\$ 541,576</u>	<u>\$ -</u>	<u>\$ 395,349</u>	<u>\$ 395,349</u>	<u>73.0%</u>	<u>\$ 23,073</u>	
Q) Debt Services 5000-5999												
1 Principal	\$ 533,448	\$ -	397,185	397,185	74.5%	\$ 568,448	\$ -	427,771	427,771	75.3%	\$ 30,586	
2 Interest	111,188	-	74,662	74,662	67.1%	104,295	-	65,686	65,686	63.0%	(8,976)	
	<u>\$ 644,636</u>	<u>\$ -</u>	<u>471,847</u>	<u>\$ 471,847</u>	<u>73.2%</u>	<u>\$ 672,743</u>	<u>\$ -</u>	<u>\$ 493,457</u>	<u>\$ 493,457</u>	<u>73.3%</u>	<u>\$ 21,610</u>	
Total Expenditures	<u>\$ 165,502,448</u>	<u>\$ 36,524,860</u>	<u>100,245,966</u>	<u>\$ 136,770,827</u>		<u>\$ 178,291,792</u>	<u>\$ 41,913,085</u>	<u>\$ 109,492,694</u>	<u>\$ 151,405,779</u>		<u>\$ 14,634,953</u>	
R) Reserves & Contingencies												
1 Contingency Committed	\$ 8,495,769	-	-	-	-	\$ 9,746,200	-	-	-	-	-	
2 General Contingency-Unassigned	(3,120,875)	-	-	-	-	(2,643,342)	-	-	-	-		
3 New Facility Supplies - Assigned	-	-	-	-	-	-	-	-	-	-		
4 School Carryover - Assigned	-	-	-	-	-	320,324	-	-	-	-		
5 NonSpendable	-	-	-	-	-	-	-	-	-	-		
6 Reserve Fund Balance UPK	1,994,871	-	-	-	-	-	-	-	-	-		
7 Reserve Fund Balance CPP	-	-	-	-	-	2,853,804	-	-	-	-		
8 PrePaid	2,083,802	-	-	-	-	3,072,494	-	-	-	-		
9 TABOR Amendment 1-Restricted	5,116,259	-	-	-	-	6,000,000	-	-	-	-		
10 Multi-year Agreements-Restricted	827,410	-	-	-	-	559,575	-	-	-	-		
Total Appropriated Reserves	<u>\$ 15,397,236</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,997,540)</u>		<u>\$ 19,909,055</u>	<u>\$ -</u>	<u>\$ (6,324,190)</u>				
Total Appropriation	<u>\$ 180,899,684</u>					<u>\$ 198,200,847</u>						