

SCHOOL DISTRICT 60
Statement of Net Position
For the Quarter Ending 12-31-2025

For the Quarter Ending 12-31-2024

For the Quarter Ending 12-31-2025

	For the Quarter Ending 12-31-2024					For the Quarter Ending 12-31-2025					Incr (Decr) from Prior Year
	Budget	Encumbrance 2024-25	2nd Quarter Actual	FY 2024-2025 Unaudited	% Received or Expended Modified Accrual	Budget	Encumbrance 2025-26	2nd Quarter Actual	FY 2025-2026 Unaudited	% Received or Expended Modified Accrual	
Beginning Fund Balance	\$ 33,547,498		33,547,498	\$ 33,547,498		\$ 27,951,640		\$ 27,951,640	\$ 27,951,640		
Revenues											
1 Current Property Tax	\$ 40,203,697	\$ -	948,645	\$ 948,645	2.4%	\$ 39,946,316	\$ -	\$ 1,507,202	1,507,202	3.8%	\$ 558,557
2 Specific Ownership Taxes	3,226,427	-	1,498,227	1,498,227	46.4%	3,206,402	-	1,300,683	1,300,683	40.6%	(197,544)
3 Delinquent Penalties	-	-	(1,119)	(1,119)	-	-	-	14,173	14,173	-	15,292
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	-	1,039,559	1,039,559	73.0%	1,425,000	-	1,039,051	1,039,051	72.9%	(509)
7 Printshop Revenue	155,000	-	75,589	75,589	48.8%	125,000	-	64,667	64,667	51.7%	(10,922)
8 Indirect Revenue	1,065,880	-	616,923	616,923	57.9%	425,000	-	170,024	170,024	40.0%	(446,899)
9 Charters Admin Fee/Purch Svcs	878,037	-	397,486	397,486	45.3%	878,037	-	310,515	310,515	35.4%	(86,972)
10 Charter School Capital Const	505,328	-	212,188	212,188	42.0%	505,228	-	62,751	62,751	12.4%	(149,437)
11 E-Rate Revenues	-	-	-	-	-	-	-	-	-	-	-
12 Energy Efficiency Project Rebates	9,800	-	-	-	0.0%	4,310	-	-	-	0.0%	-
13 Other Local Revenue	160,442	-	406,113	406,113	253.1%	400,866	-	197,960	197,960	49.4%	(208,153)
14 Intermediate Sources Revenue	21,000	-	1,092	1,092	5.2%	21,000	-	1,173	1,173	5.6%	81
15 Public School Finance Act	121,186,196	-	61,244,000	61,244,000	50.5%	120,368,080	-	80,380,471	80,380,471	66.8%	19,136,471
16 CDE Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-
17 Supplemental At Risk Aid	312,393	-	-	-	0.0%	312,393	-	-	-	0.0%	-
18 Colorado Vocational Act	400,000	-	-	-	0.0%	100,000	-	101,670	101,670	101.7%	101,670
19 Audit Adjustment CDE	-	-	272,919	272,919	-	-	-	-	-	-	(272,919)
20 Except. Child. Educ. Act (ECEA)	7,584,194	-	7,574,961	7,574,961	99.9%	7,495,441	-	7,495,441	7,495,441	100.0%	(79,520)
21 Revenue New Arrival	-	-	-	-	-	-	-	-	-	-	-
22 Revenue Historical Allotment UPK	-	-	-	-	-	-	-	-	-	-	-
23 Revenue 3YO UPK	-	-	-	-	-	-	-	-	-	-	-
24 Revenue UPK	3,871,148	-	2,487,686	2,487,686	64.3%	1,300,391	-	218,964	218,964	16.8%	218,964
25 Revenue CPP	-	-	-	-	0.0%	2,570,757	-	725,756	725,756	28.2%	(1,761,930)
26 Transportation	551,441	-	571,879	571,879	103.7%	559,741	-	510,318	510,318	91.2%	(61,561)
27 Transportation Revenue Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-
28 State Share Mitigation Funding	-	-	-	-	-	-	-	-	-	-	-
29 Gifted & Talented	156,725	-	151,275	151,275	96.5%	151,275	-	146,467	146,467	96.8%	(4,808)
30 English Language Prof Act (ELPA)	209,763	-	205,464	205,464	98.0%	205,464	-	205,920	205,920	100.2%	456
31 On Behalf State PERA	2,664,940	-	-	-	0.0%	2,664,940	-	-	-	0.0%	-
32 Other State Revenue	-	-	-	-	-	-	-	992	992	-	992
33 Impact Aid/Other Fed Sources	15,000	-	-	-	0.0%	15,000	-	6,057	6,057	40.4%	6,057
34 ROTC Reimbursement	300,000	-	127,068	127,068	42.4%	300,000	-	104,238	104,238	34.7%	(22,830)
Total Revenues	\$ 185,307,411	\$ -	\$ 77,829,956	\$ 77,829,956	42.0%	\$ 183,385,641	\$ -	\$ 94,564,491	\$ 94,564,491	51.6%	
Transfers and Allocations											
35 Transfer to Athletic Fund	(2,400,000)	-	(1,200,000)	(1,200,000)	50.0%	(2,600,000)	-	(1,300,002)	(1,300,002)	50.0%	(100,002)
36 Transfer to Insurance Fund	(1,850,000)	-	(925,002)	(925,002)	50.0%	(2,150,000)	-	(1,075,002)	(1,075,002)	50.0%	(150,000)
37 Transfer to Capital Projects	(9,800,000)	-	(4,900,002)	(4,900,002)	50.0%	-	-	-	-	-	4,900,002
38 Charter Sch Allocations	(18,924,219)	-	(9,426,312)	(9,426,312)	49.8%	(16,717,509)	-	(3,273,897)	(3,273,897)	19.6%	6,152,415
Total Transfers and Allocations	(32,974,219)	\$ -	(16,451,316)	(16,451,316)		(21,467,509)	\$ -	(5,648,901)	(5,648,901)		
Total Reserves, Revenues & Allocations	\$ 185,880,690		94,926,138	94,926,138		\$ 189,869,772		\$ 116,867,230	\$ 116,867,230		
II Total Expenditures											
1 Salaries	\$ 100,793,169	\$ 54,802,990	44,468,757	\$ 99,271,748	98.5%	\$ 111,764,426	\$ 56,118,540	\$ 45,668,245	\$ 101,786,785	91.1%	\$ 2,515,037
2 Fringe Benefits	35,655,739	11,860,416	14,914,661	26,775,077	75.1%	40,648,474	12,146,258	15,891,952	28,038,210	69.0%	1,263,133
3 Purchased Services - Professional	3,639,876	1,172,677	995,341	2,168,018	59.6%	3,999,184	1,004,441	900,858	1,905,299	47.6%	(262,720)
4 Purchased Services - Property	2,830,788	469,887	1,105,216	1,575,103	55.6%	2,717,865	500,404	1,171,960	1,672,364	61.5%	97,261
5 Purchased Services - Other	11,998,543	3,264,508	4,594,849	7,859,356	65.5%	12,465,823	4,147,499	4,885,890	9,033,389	72.5%	1,174,032
6 Supplies - Materials	12,580,013	649,478	3,134,345	3,783,823	30.1%	10,017,804	574,510	3,040,367	3,614,877	36.1%	(168,946)
7 Capital Outlay	1,134,499	69,157	327,162	396,319	34.9%	1,120,653	418,311	89,580	507,891	45.3%	111,572
8 Other Expense	283,890	31,493	53,924	85,417	30.1%	212,306	19,159	74,067	93,226	43.9%	7,809
9 Other Sources & Uses	644,636	-	323,718	323,718	50.2%	672,743	-	339,082	339,082	50.4%	15,363
Total Expenditures	\$ 169,561,153	\$ 72,320,606	\$ 69,917,974	\$ 142,238,579	83.9%	\$ 183,619,278	\$ 74,929,120	\$ 72,062,002	\$ 146,991,122	80.1%	\$ 4,752,542
Total Ending Reserves	\$ 16,319,537			(47,312,442)		\$ 6,250,495			(30,123,891)		
Percent Net Revenues, transfers & allocations in Reserves	9%					3%					

SCHOOL DISTRICT 60
Statement of Net Position
For the Quarter Ending 12-31-2025

For the Quarter Ending 12-31-2024 **For the Quarter Ending 12-31-2025**

	For the Quarter Ending 12-31-2024					For the Quarter Ending 12-31-2025					Incr (Decr) from Prior Year
	Budget	Encumbrance 2024-25	2nd Quarter Actual	FY 2024-2025 Unaudited	% Received or Expended Modified Accrual	Budget	Encumbrance 2025-26	2nd Quarter Actual	FY 2025-2026 Unaudited	% Received or Expended Modified Accrual	
Expenditure Detail											
A) Instruction 0010-1699											
1 Salaries	\$ 50,525,575	\$ 28,504,068	21,417,719	\$ 49,921,787	98.8%	\$ 54,681,083	\$ 28,797,914	\$ 21,659,005	\$ 50,456,919	92.3%	\$ 535,132
2 Fringe Benefits	17,416,647	6,374,516	7,105,064	13,479,580	77.4%	19,312,335	6,458,267	7,437,628	13,895,894	72.0%	416,315
3 Purchased Services - Professional	314,415	80,124	54,165	134,288	42.7%	353,921	62,058	21,006	83,064	23.5%	(51,224)
4 Purchased Services - Property	54,611	24,960	4,426	29,386	53.8%	47,584	8,371	7,973	16,344	34.3%	(13,042)
5 Purchased Services - Other	4,530,221	436,133	1,761,083	2,197,216	48.5%	5,092,869	1,917,597	1,729,775	3,647,373	71.6%	1,450,157
6 Supplies - Materials	4,134,540	71,928	554,072	626,000	15.1%	1,817,455	62,025	624,812	686,837	37.8%	60,837
7 Capital Outlay	247,528	16,659	58,289	74,948	30.3%	210,728	35,120	12,163	47,284	22.4%	(27,664)
8 Other Expense	511,141	31,165	264,944	296,109	57.9%	454,825	18,830	266,215	285,045	62.7%	(11,064)
	\$ 77,734,678	\$ 35,539,554	31,219,760	\$ 66,759,314	85.9%	\$ 81,970,799	\$ 37,360,182	\$ 31,758,576	\$ 69,118,759	84.3%	\$ 2,359,445
B) Special Education Instruction 1700-1799											
1 Salaries	\$ 12,115,208	\$ 6,903,230	5,290,868	\$ 12,194,098	100.7%	\$ 14,463,320	\$ 7,564,542	\$ 5,770,282	\$ 13,334,824	92.2%	\$ 1,140,725
2 Fringe Benefits	4,128,364	1,559,583	1,771,937	3,331,520	80.7%	5,009,072	1,712,408	2,014,817	3,727,225	74.4%	395,705
3 Purchased Services - Professional	152,525	73,291	40,435	113,726	74.6%	249,000	133,803	45,572	179,375	72.0%	65,649
4 Purchased Services - Property	309	-	-	-	0.0%	309	-	-	-	0.0%	-
5 Purchased Services - Other	231,422	1,890	10,949	12,838	5.5%	231,098	813	12,768	13,581	5.9%	743
6 Supplies - Materials	90,299	8,621	15,478	24,099	26.7%	64,804	75	6,242	6,317	9.7%	(17,782)
7 Capital Outlay	24,400	-	-	-	0.0%	1,200	-	-	-	0.0%	-
8 Other Expense	30,987	-	10,638	10,638	34.3%	20,380	-	7,205	7,205	35.4%	(3,434)
	\$ 16,773,514	\$ 8,546,616	7,140,304	\$ 15,686,920	93.5%	\$ 20,039,183	\$ 9,411,641	\$ 7,856,886	\$ 17,268,527	86.2%	\$ 1,581,607
C) Extra Curricular Instruction 1800-2099											
1 Salaries	\$ 19,887	\$ 3,638	8,254	\$ 11,892	59.8%	\$ 24,080	\$ 3,860	\$ 4,998	\$ 8,858	36.8%	\$ (3,035)
2 Fringe Benefits	4,060	817	1,880	2,696	66.4%	6,730	868	1,136	2,005	29.8%	(692)
3 Purchased Services - Professional	10,486	-	6,289	6,289	60.0%	10,486	-	6,349	6,349	60.5%	61
4 Purchased Services - Property	-	-	-	-	-	-	-	-	-	-	-
5 Purchased Services - Other	-	-	-	-	-	-	-	-	-	-	-
6 Supplies - Materials	18,566	-	4,544	4,544	24.5%	5,833	-	-	-	0.0%	(4,544)
7 Capital Outlay	-	-	-	-	0.0%	-	-	-	-	-	-
8 Other Expense	-	-	-	-	-	-	-	-	-	-	-
	\$ 52,999	\$ 4,455	20,966	\$ 25,421	48.0%	\$ 47,129	\$ 4,728	\$ 12,483	\$ 17,211	36.5%	\$ (8,210)

SCHOOL DISTRICT 60											
Statement of Net Position											
For the Quarter Ending 12-31-2025											
For the Quarter Ending 12-31-2024						For the Quarter Ending 12-31-2025					
	Budget	Encumbrance 2024-25	2nd Quarter Actual	FY 2024-2025 Unaudited	% Received or Expended Modified Accrual	Budget	Encumbrance 2025-26	2nd Quarter Actual	FY 2025-2026 Unaudited	% Received or Expended Modified Accrual	Incr (Decr) from Prior Year
D) Support Services-Students 2100-2199											
1 Salaries	\$ 9,122,425	\$ 4,934,705	4,026,357	\$ 8,961,062	98.2%	\$ 10,259,108	\$ 4,937,345	\$ 4,098,181	\$ 9,035,526	88.1%	\$ 74,464
2 Fringe Benefits	3,193,113	1,105,979	1,318,107	2,424,085	75.9%	3,961,456	1,096,406	1,394,110	2,490,517	62.9%	66,431
3 Purchased Services - Professional	305,988	143,105	99,017	242,121	79.1%	277,388	133,638	96,098	229,737	82.8%	(12,385)
4 Purchased Services - Property	7,066	-	5,866	5,866	0.0%	6,866	500	-	500	0.0%	(5,366)
5 Purchased Services - Other	117,182	13,861	23,097	36,958	31.5%	77,571	11,568	26,879	38,448	49.6%	1,490
6 Supplies - Materials	92,421	4,909	46,626	51,535	55.8%	105,585	195	26,905	27,100	25.7%	(24,436)
7 Capital Outlay	150,913	-	71,750	71,750	47.5%	4,200	-	2,126	2,126	50.6%	(69,624)
8 Other Expense	15,972	-	6,179	6,179	38.7%	18,062	-	7,700	7,700	42.6%	1,522
	\$ 13,005,080	\$ 6,202,559	5,596,998	\$ 11,799,557	90.7%	\$ 14,710,236	\$ 6,179,653	\$ 5,652,000	\$ 11,831,653	80.4%	\$ 32,096
E) Support Services-Instructional Staff 2200-2299											
1 Salaries	\$ 4,090,066	\$ 2,084,387	1,733,693	\$ 3,818,079	93.4%	\$ 4,612,607	\$ 1,997,426	\$ 1,727,495	\$ 3,724,922	80.8%	\$ (93,158)
2 Fringe Benefits	1,501,395	453,472	533,458	986,929	65.7%	1,691,466	442,221	526,860	969,081	57.3%	(17,848)
3 Purchased Services - Professional	549,445	59,470	13,120	72,590	13.2%	350,867	35,330	55,770	91,100	26.0%	18,510
4 Purchased Services - Property	30,500	25,853	4,147	30,000	98.4%	30,150	6,075	14,475	20,550	68.2%	(9,451)
5 Purchased Services - Other	352,533	5,696	131,670	137,367	39.0%	316,231	809	206,229	207,038	65.5%	69,672
6 Supplies - Materials	193,374	18,101	35,388	53,489	27.7%	85,715	1,884	27,588	29,473	34.4%	(24,016)
7 Capital Outlay	29,746	-	828	828	2.8%	7,464	-	25,795	25,795	345.6%	24,967
8 Other Expense	62,343	-	19,890	19,890	31.9%	52,446	-	27,016	27,016	51.5%	7,126
	\$ 6,809,402	\$ 2,646,979	2,472,193	\$ 5,119,172	75.2%	\$ 7,146,946	\$ 2,483,746	\$ 2,611,228	\$ 5,094,974	71.3%	\$ (24,198)
F) General Administration 2300-2399											
		Jobs in this category 12 month									
1 Salaries	\$ 953,513	\$ 401,412	460,738	\$ 862,150	90.4%	\$ 979,184	\$ 382,642	\$ 462,329	\$ 844,971	86.3%	\$ (17,179)
2 Fringe Benefits	329,075	95,198	148,970	244,168	74.2%	358,019	90,939	143,122	234,061	65.4%	(10,107)
3 Purchased Services - Professional	1,052,942	720,907	248,654	969,560	92.1%	1,258,720	463,739	140,726	604,465	48.0%	(365,096)
4 Purchased Services - Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-
5 Purchased Services - Other	123,160	-	22,143	22,143	18.0%	115,384	-	25,441	25,441	22.0%	3,298
6 Supplies - Materials	30,447	977	12,252	13,229	43.4%	49,257	613	16,309	16,922	34.4%	3,694
7 Capital Outlay	13,589	-	30	30	0.2%	11,349	-	8,750	8,750	77.1%	8,720
8 Other Expense	126,907	-	38,231	38,231	30.1%	144,143	-	36,676	36,836	25.6%	(1,395)
	\$ 2,629,633	\$ 1,218,493	931,017	\$ 2,149,510	81.7%	\$ 2,916,056	\$ 938,093	\$ 833,353	\$ 1,771,446	60.7%	\$ (378,064)
G) School Administration 2400-2499											
1 Salaries	\$ 9,533,664	\$ 5,091,180	3,998,306	\$ 9,089,486	95.3%	\$ 10,170,259	\$ 5,132,912	\$ 3,986,671	\$ 9,119,583	89.7%	\$ 30,097
2 Fringe Benefits	3,063,830	1,128,412	1,222,093	2,350,505	76.7%	3,380,960	1,144,341	1,250,526	2,394,867	70.8%	44,362
3 Purchased Services - Professional	28,360	-	150	150	0.5%	33,360	8,050	150	8,200	24.6%	8,050
4 Purchased Services - Property	-40,658	-	(27,478)	(27,478)	-67.6%	169,337	-	-	-	0.0%	27,478
5 Purchased Services - Other	23,190	-	8,019	8,019	34.6%	25,828	65	10,644	10,709	41.5%	2,690
6 Supplies - Materials	178,688	17,845	60,589	78,434	43.9%	169,922	15,342	54,200	69,542	40.9%	(8,891)
7 Capital Outlay	4,130	-	2,306	2,306	55.8%	1,430	729	3,600	4,329	302.7%	2,023
8 Other Expense	36,590	-	6,314	6,414	17.5%	34,068	-	6,771	6,771	19.9%	356
	\$ 12,909,110	\$ 6,237,536	5,270,299	\$ 11,507,836	89.1%	\$ 13,849,164	\$ 6,301,439	\$ 5,312,561	\$ 11,614,000	83.9%	\$ 106,165
H) Business Services 2500-2599											
		Jobs in this category 12 month									
1 Salaries	\$ 2,183,973	\$ 983,552	1,018,982	\$ 2,002,534	91.7%	\$ 2,289,059	\$ 1,048,072	\$ 1,088,222	\$ 2,136,293	93.3%	\$ 133,760
2 Fringe Benefits	769,631	187,741	323,528	511,269	66.4%	839,139	199,603	341,570	541,173	64.5%	29,905
3 Purchased Services - Professional	62,158	3,448	25,851	29,299	47.1%	62,408	30,596	3,592	34,188	54.8%	4,889
4 Purchased Services - Property	306,217	163,406	148,357	311,763	78.7%	372,797	179,880	144,301	324,180	87.0%	12,417
5 Purchased Services - Other	53,726	282	7,777	8,059	15.0%	52,065	370	11,309	11,679	22.4%	3,619
6 Supplies - Materials	302,603	72,602	91,682	164,284	54.3%	310,107	102,867	43,910	146,777	47.3%	(17,507)
7 Capital Outlay	41,368	-	23,800	23,800	57.5%	2,368	-	-	-	0.0%	(23,800)
8 Other Expense	(580,445)	-	(307,446)	(307,446)	53.0%	(576,077)	-	(293,116)	(293,116)	50.9%	14,330
	\$ 3,229,231	\$ 1,411,031	1,332,531	\$ 2,743,561	85.0%	\$ 3,351,867	\$ 1,561,388	\$ 1,339,786	\$ 2,901,174	86.6%	\$ 157,613

SCHOOL DISTRICT 60

Statement of Net Position

For the Quarter Ending 12-31-2025

For the Quarter Ending 12-31-2024

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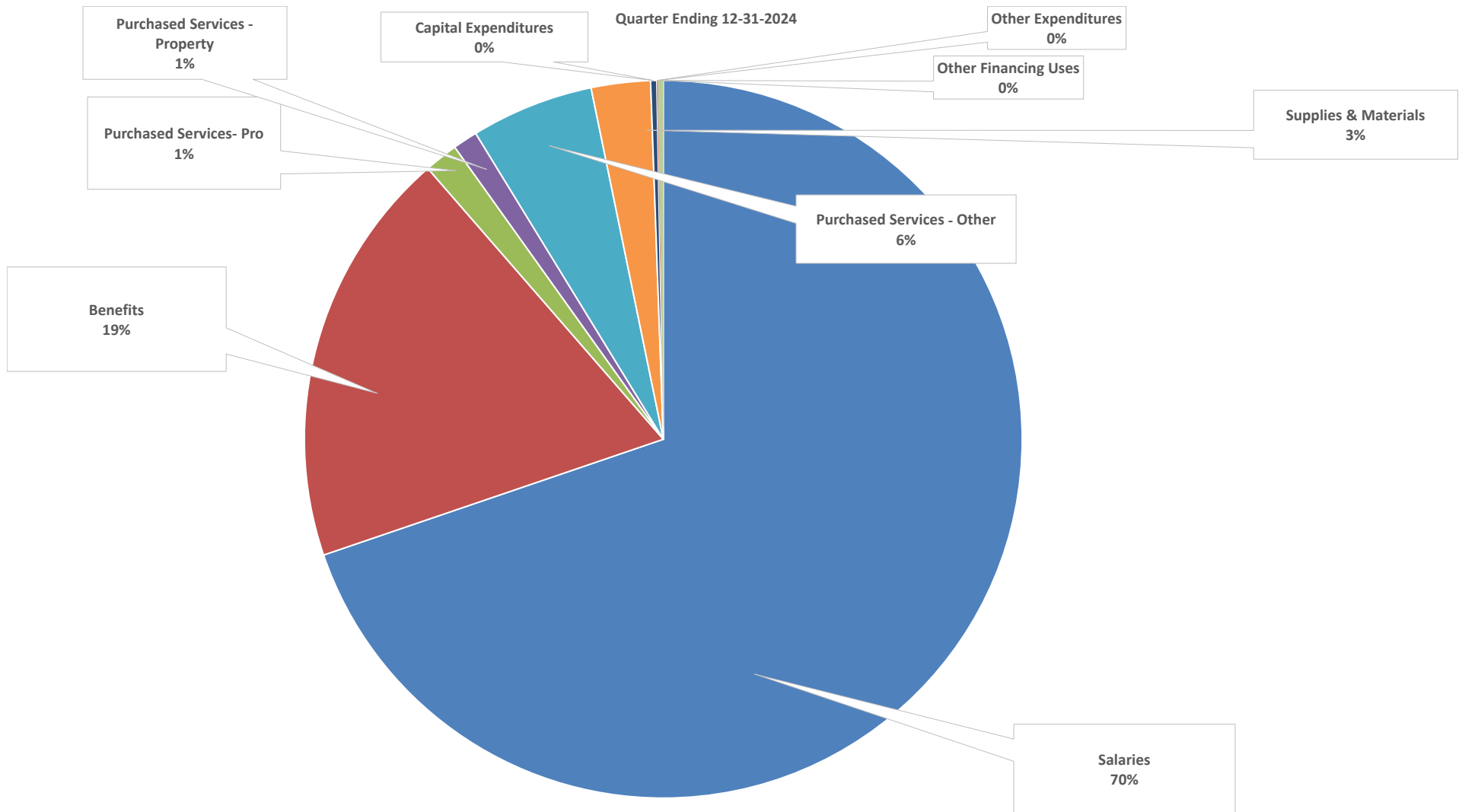
	For the Quarter Ending 12-31-2024					For the Quarter Ending 12-31-2025					Incr (Decr) from Prior Year
	Budget	Encumbrance 2024-25	2nd Quarter Actual	FY 2024-2025 Unaudited	% Received or Expended Modified Accrual	Budget	Encumbrance 2025-26	2nd Quarter Actual	FY 2025-2026 Unaudited	% Received or Expended Modified Accrual	
I) Facilities, Maintenance and Operation of Plant 2600-2699	Majority of jobs in the category are 12 months										
1) Salaries	\$ 9,080,649	\$ 4,639,272	4,669,041	\$ 9,308,313	102.5%	\$ 10,416,186	\$ 4,917,240	\$ 4,965,343	\$ 9,882,583	94.9%	\$ 574,269
2) Fringe Benefits	3,257,078	672,527	1,575,959	2,248,486	69.0%	3,886,770	700,900	1,762,011	2,462,911	63.4%	214,425
3) Purchased Services - Professional	883,046	22,315	421,184	443,499	50.2%	1,088,058	36,611	466,905	503,515	46.3%	60,016
4) Purchased Services - Property	1,715,933	151,610	654,968	806,578	47.0%	1,676,867	231,060	743,547	974,606	58.1%	168,029
5) Purchased Services - Other	27,612	-	3,306	3,306	12.0%	11,331	-	1,390	1,390	12.3%	(1,917)
6) Supplies - Materials	6,815,607	160,566	2,214,913	2,375,479	34.9%	6,837,853	115,836	2,174,337	2,290,172	33.5%	(85,307)
7) Capital Outlay	161,723	42,497	75,794	118,291	73.1%	163,702	6,378	4,340	10,718	6.5%	(107,573)
8) Other Expense	(9,598)	-	1,708	1,708	-17.8%	4,860	-	1,313	1,313	27.0%	(396)
	\$ 21,932,050	\$ 5,688,787	9,616,874	\$ 15,305,661	69.8%	\$ 24,085,627	\$ 6,008,023	\$ 10,119,185	\$ 16,127,209	67.0%	\$ 821,548
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	36,998	61,376	98,374	84.9%	125,092	54,494	51,095	105,589	84.4%	7,215
5) Purchased Services - Other	3,694,108	2,584,922	809,431	3,394,353	91.9%	3,526,564	2,040,049	1,114,270	3,154,319	89.4%	(240,034)
6) Supplies - Materials	417,190	256,094	49,581	305,675	73.3%	312,844	253,879	51,121	305,000	97.5%	(675)
7) Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-
8) Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-
	\$ 4,227,126	\$ 2,878,014	920,388	\$ 3,798,401	89.9%	\$ 3,964,500	\$ 2,348,421	\$ 1,216,486	\$ 3,564,908	89.9%	\$ (233,494)
K) Human Resources 2800-2839	Jobs in this category 12 month										
1) Salaries	\$ 952,822	\$ 478,143	484,482	\$ 962,625	101.0%	\$ 1,056,902	\$ 504,046	\$ 511,550	\$ 1,015,596	96.1%	\$ 52,971
2) Fringe Benefits	322,562	106,733	138,042	244,775	75.9%	348,915	112,803	147,616	260,419	74.6%	15,644
3) Purchased Services - Professional	145,111	56,821	40,456	97,277	67.0%	211,576	87,585	49,090	136,675	64.6%	39,398
4) Purchased Services - Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-
5) Purchased Services - Other	41,250	8,275	4,964	13,239	32.1%	38,226	4,830	7,243	12,073	31.6%	(1,166)
6) Supplies - Materials	38,560	15,852	5,786	21,637	56.1%	34,560	8,014	7,224	15,238	44.1%	(6,400)
7) Capital Outlay	11,300	-	400	400	3.5%	-	-	-	-	0.0%	(400)
8) Other Expense	15,708	-	6,376	6,604	42.0%	19,045	-	6,309	6,478	34.0%	(125)
	\$ 1,527,313	\$ 666,051	680,506	\$ 1,346,557	88.2%	\$ 1,709,224	\$ 717,447	\$ 729,033	\$ 1,446,480	84.6%	\$ 99,924
L) Information Systems Services 2840-2849, 2890	Jobs in this category 12 month										
1) Salaries	\$ 1,316,653	\$ 658,289	658,356	\$ 1,316,645	100.0%	\$ 1,509,263	\$ 719,118	\$ 719,161	\$ 1,438,278	95.3%	\$ 121,633
2) Fringe Benefits	456,003	147,875	205,806	353,681	77.6%	501,355	161,663	221,193	382,856	76.4%	29,175
3) Purchased Services - Professional	102,600	3,307	38,809	42,116	41.0%	67,600	3,584	8,716	12,300	18.2%	(29,816)
4) Purchased Services - Property	469,666	67,060	253,554	320,614	68.3%	424,863	20,025	210,570	230,595	54.3%	(90,019)
5) Purchased Services - Other	1,580,900	211,432	1,250,409	1,461,841	92.5%	1,802,029	169,380	1,372,510	1,541,890	85.6%	80,049
6) Supplies - Materials	236,581	17,484	40,434	57,917	24.5%	192,445	8,474	5,524	13,999	7.3%	(43,919)
7) Capital Outlay	449,802	10,000	93,966	103,966	23.1%	102,037	21,525	11,900	33,425	32.8%	(70,540)
8) Other Expense	6,600	-	2,452	2,452	37.2%	7,606	-	3,634	3,634	47.8%	1,182
	\$ 4,618,805	\$ 1,115,446	2,543,787	\$ 3,659,233	79.2%	\$ 4,607,198	\$ 1,103,769	\$ 2,553,208	\$ 3,656,978	79.4%	\$ (2,255)
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	600,000	-	300,000	300,000	50.0%	600,000	-	300,000	300,000	50.0%	-
6) Supplies - Materials	-	-	-	-	0.0%	-	-	-	-	0.0%	-
7) Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-
8) Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-
	\$ 600,000	\$ -	300,000	\$ 300,000	50.0%	\$ 600,000	\$ -	\$ 300,000	\$ 300,000	50.0%	\$ -

SCHOOL DISTRICT 60												
Statement of Net Position												
For the Quarter Ending 12-31-2025												
	For the Quarter Ending 12-31-2024						For the Quarter Ending 12-31-2025					
	Budget	Encumbrance 2024-25	2nd Quarter Actual	FY 2024-2025 Unaudited	% Received or Expended Modified Accrual	Budget	Encumbrance 2025-26	2nd Quarter Actual	FY 2025-2026 Unaudited	% Received or Expended Modified Accrual	Incr (Decr) from Prior Year	
N) Other Support Services 2990-2999												
1 Salaries	\$ 898,734	\$ 121,114	701,962	\$ 823,076	91.6%	\$ 1,303,378	\$ 113,425	\$ 675,008	\$ 788,433	60.5%	\$ (34,643)	
2 Fringe Benefits	1,206,020	27,566	569,818	597,383	49.5%	1,352,257	25,837	651,363	677,200	50.1%	79,816	
3 Purchased Services - Professional	26,800	9,891	7,213	17,104	63.8%	29,800	9,445	6,886	16,332	54.8%	(772)	
4 Purchased Services - Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
5 Purchased Services - Other	25,729	2,017	5,415	7,432	28.9%	24,807	2,017	4,686	6,703	27.0%	(729)	
6 Supplies - Materials	18,705	-	-	-	0.0%	18,705	-	-	-	0.0%	-	
7 Capital Outlay	-	-	4,638	4,638	0.0%	-	-	-	-	0.0%	-	
8 Other Expense	67,685	-	-	4,638	6.9%	32,947	-	4,345	4,345	13.2%	(293)	
	<u>\$ 2,243,673</u>	<u>\$ 160,588</u>	<u>1,289,046</u>	<u>\$ 1,449,633</u>	<u>64.6%</u>	<u>\$ 2,761,894</u>	<u>\$ 150,725</u>	<u>\$ 1,342,288</u>	<u>\$ 1,493,013</u>	<u>54.1%</u>	<u>\$ 43,379</u>	
O) Other Support, Volunteer, Community Svcs 2900-2910, 3300												
1 Salaries	\$ -	\$ -	-	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	
2 Fringe Benefits	7,961	-	-	-	0.0%	-	-	-	-	0.0%	-	
3 Purchased Services - Professional	6,000	-	-	-	0.0%	6,000	-	-	-	0.0%	-	
4 Purchased Services - Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
5 Purchased Services - Other	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
6 Supplies - Materials	12,432	4,499	3,001	7,500	60.3%	12,719	5,305	2,195	7,500	59.0%	-	
7 Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
8 Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
	<u>\$ 26,393</u>	<u>\$ 4,499</u>	<u>3,001</u>	<u>\$ 7,500</u>	<u>28.4%</u>	<u>\$ 18,719</u>	<u>\$ 5,305</u>	<u>\$ 2,195</u>	<u>\$ 7,500</u>	<u>40.1%</u>	<u>\$ -</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	597,510	-	256,586	256,586	42.9%	551,821	-	62,745	62,745	11.4%	(193,840)	
6 Supplies - Materials	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
7 Capital Outlay	-	-	-	-	0.0%	616,175	354,558	20,906	375,464	0.0%	375,464	
8 Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-	
	<u>\$ 597,510</u>	<u>\$ -</u>	<u>256,586</u>	<u>\$ 256,586</u>	<u>42.9%</u>	<u>\$ 1,167,996</u>	<u>\$ 354,558</u>	<u>\$ 83,651</u>	<u>\$ 438,209</u>	<u>37.5%</u>	<u>\$ 181,624</u>	
Q) Debt Services 5000-5999												
1 Principal	\$ 533,448	\$ -	281,990	\$ 281,990	52.9%	\$ 568,448	\$ -	303,336	\$ 303,336	53.4%	\$ 21,345	
2 Interest	111,188	-	41,728	41,728	37.5%	104,295	-	35,746	35,746	34.3%	(5,982)	
	<u>\$ 644,636</u>	<u>\$ -</u>	<u>323,718</u>	<u>\$ 323,718</u>	<u>50.2%</u>	<u>\$ 672,743</u>	<u>\$ -</u>	<u>\$ 339,082</u>	<u>\$ 339,082</u>	<u>50.4%</u>	<u>\$ 15,363</u>	
Total Expenditures	<u>\$ 169,561,153</u>	<u>\$ 72,320,606</u>	<u>69,917,974</u>	<u>\$ 142,238,579</u>		<u>\$ 183,619,278</u>	<u>\$ 74,929,120</u>	<u>\$ 72,062,002</u>	<u>\$ 146,991,122</u>		<u>\$ 4,752,542</u>	
R) Reserves & Contingencies												
1 Contingency Committed	\$ 8,907,723	-	-	\$ 3,682,718		\$ 9,715,088	-	-	\$ 5,334,935			
2 General Contingency-Unassigned	(3,252,077)	-	-	(61,659,051)		(16,133,671)	-	-	(48,125,403)			
3 New Facility Supplies - Assigned	-	-	-	-		-	-	-	-			
4 School Carryover - Assigned	-	-	-	-		309,523	-	-	309,523			
5 NonSpendable	-	-	-	-		-	-	-	-			
6 Reserve Fund Balance UPK	438,663	-	-	438,663		-	-	-	-			
7 Reserve Fund Balance CPP	1,284,117	-	-	1,284,117		2,687,158	-	-	2,687,158			
8 PrePaid	2,339,896	-	-	2,339,896		2,339,896	-	-	2,339,896			
9 TABOR Amendment 1-Restricted	5,450,000	-	-	5,450,000		6,000,000	-	-	6,000,000			
10 Multi-year Agreements-Restricted	1,151,215	-	-	1,151,215		1,329,999	-	-	1,329,999			
Total Appropriated Reserves	<u>\$ 16,319,537</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (47,312,442)</u>		<u>\$ 6,247,993</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (30,123,892)</u>			
Total Appropriation	<u>\$ 185,880,690</u>			<u>\$ 94,926,138</u>		<u>\$ 189,867,271</u>	<u>\$ 74,929,120</u>	<u>\$ 72,062,002</u>	<u>\$ 116,867,230</u>			

**2024-25 School Year
Revenue and Expenditure Summary
For the Quarter Ending 12-31-2024 Unaudited**

	Quarter Ending 12-31-2024				Percent of Budget
	Budget	Encumbrance	Actual	Total	
Beginning Fund Balance - General Fund 10 plus Fund 19	<u>\$ 33,546,297</u>			<u>\$ 33,546,297</u>	
Revenue General Fund 10 plus Fund 19	<u>\$ 152,333,192</u>		<u>\$ 61,375,895</u>	<u>\$ 61,375,895</u>	
Total Reserves & Revenue	<u>\$ 185,879,489</u>		<u>\$ 61,375,895</u>	<u>\$ 94,922,192</u>	
Expenditures General Fund 10 plus Fund 19					
Salaries	\$ 100,788,635	\$ 54,664,801	\$ 44,468,757	\$ 99,133,558	98.4%
Benefits	35,652,643	11,860,416	14,914,661	26,775,077	75.1%
Purchased Services - Professional	3,632,913	1,171,322	995,341	2,166,663	59.6%
Purchased Services - Property	2,795,622	470,467	1,105,216	1,575,683	56.4%
Purchased Services - Other	11,955,879	3,262,942	4,594,849	7,857,791	65.7%
Supplies & Materials	12,696,327	646,325	3,134,495	3,780,820	29.8%
Capital Expenditures	1,121,433	69,157	327,162	396,319	35.3%
Other Expenditures	273,064	31,493	53,924	85,417	31.3%
Other Financing Uses	644,636		323,718	323,718	50.2%
Total General Fund Expenditures	<u>\$ 169,561,152</u>	<u>\$ 72,176,923</u>	<u>\$ 69,918,123</u>	<u>\$ 142,095,046</u>	
Assigned Operating Reserve per BOE policy 6% of Revenue plus Restricted TABOR 3% Unassigned	\$ 14,357,723				
Assigned Fund Balance School Carryover	438,663				
Reserved Fund Balance UPK	-				
Reserved Fund Balance CPP	1,284,117				
Restricted Mutli-Year	1,151,215				
Non-Spendable (Prepaid Expenditures)	2,339,896				
Ending Reserves & Contingencies	<u>\$ 16,318,337</u>			<u>\$ (47,172,854)</u>	

**2024-25 School Year
Revenue and Expenditure Summary
For the Quarter Ending 12-31-2024 Unaudited**



**2024-25 School Year
Revenue and Expenditure Summary
For the Quarter Ending 12-31-2024 Unaudited**

	Quarter Ending 12-31-2024				
	Budget	Encumbrance	Actual	Total	
Beginning Fund Balance Fund 17 and 18	<u>\$ 2,936,568</u>			<u>\$ 2,936,568</u>	
Revenue General Fund Sub Funds					
Athletics Fund 17	\$ 3,113,242		\$ 1,662,064	\$ 1,662,064	
Insurance Fund 18	2,700,000		925,002	925,002	
Preschool Fund 19 merged with Fund 10	-				
Total General Sub fund Revenue	<u>\$ 5,813,242</u>		<u>\$ 2,587,066</u>	<u>\$ 2,587,066</u>	
Expenditures General Fund Sub Funds					
Athletics Fund 17	\$ 3,717,978	\$ 545,387	\$ 1,653,714	\$ 2,199,101	59.1%
Insurance Fund 18	3,100,000	128,413	1,857,984	1,986,397	64.1%
Preschool Fund 19 merged with Fund 10	-		-		
Total General Fund Sub Fund Expenditures	<u>\$ 6,817,978</u>	<u>\$ 673,799</u>	<u>\$ 3,511,698</u>	<u>\$ 4,185,498</u>	61.4%
General Fund Sub Fund Ending Fund Balance	<u>\$ 1,931,832</u>			<u>\$ 1,338,136</u>	
	-		-		

**2024-25 School Year
Revenue and Expenditure Summary
For the Quarter Ending 12-31-2024 Unaudited**

	Quarter Ending 12-31-2024				
	Budget	Encumbrance	Actual	Total	
Beginning Fund Balance Fund 22,31,41 and 64	\$ 44,071,591			\$ 44,071,591	
Revenue Other Governmental Funds					
Grant Fund 22	\$ 42,651,716		\$ 12,502,897	\$ 12,502,897	
Bond Redemption Fund 31	18,427,311		887,226	887,226	
Building Fund 41	640,000		617,956	617,956	
Risk Related Fund 64	1,328,270		586,760	586,760	
Total Revenue Other Governmental Funds	\$ 63,047,297		\$ 14,594,838	\$ 14,594,838	
Expenditures Other Governmental Funds					
Grant Fund 22	\$ 42,651,716	\$ 5,268,114	\$ 8,153,175	\$ 13,421,288	31.5%
Bond Redemption Fund 31	18,427,311	-	13,533,309	13,533,309	73.4%
Building Fund 41	21,582,844	9,829,595	4,152,040	13,981,635	64.8%
Risk Related Fund 64	1,835,000	61,071	1,038,967	1,100,038	59.9%
Total Other Governmental Funds Expenditures	\$ 84,496,871	\$ 15,158,780	\$ 26,877,491	\$ 42,036,270	49.7%
Other Governmental Funds Ending Balance	\$ 22,622,017			\$ 16,630,159	

**2024-25 School Year
Revenue and Expenditure Summary
For the Quarter Ending 12-31-2024 Unaudited**

	Quarter Ending 12-31-2024				
	Budget	Encumbrance	Actual	Total	
Beginning Fund Balance Funds 21,23,27 and 43	\$ 47,512,485			\$ 47,512,485	
Revenue Non-Major Governmental Funds					
Nutrition Services Fund 21	\$ 10,607,091		\$ 4,622,950	\$ 4,622,950	
Pupil Activity Fund 23	2,588,000		1,012,391	1,012,391	
Education Foundation 27	159,000		40,143	40,143	
Capital Projects Fund 43	44,119,722		7,675,508	7,675,508	
Total Revenue Non-Major Governmental Funds	\$ 57,473,813		\$ 13,350,991	\$ 13,350,991	
Expenditures Non-Major Governmental Funds					
Nutrition Services Fund 21	\$ 12,899,649	\$ 5,764,128	\$ 3,705,823	\$ 9,469,951	73.4%
Pupil Activity Fund 23	4,621,026	156,427	830,631	987,058	21.4%
Education Foundation 27	334,985	-	21,375	21,375	6.4%
Capital Projects Fund 43	50,079,153	1,328,087	5,465,123	6,793,210	13.6%
Total Expenditures Non-Major Governmental Funds	\$ 67,934,813	\$ 7,248,642	\$ 10,022,952	\$ 17,271,594	25.4%
Non-Major Governmental Funds Ending Balance	\$ 37,051,485			\$ 43,591,882	