

SCHOOL DISTRICT 60

Statement of Net Position

For the Year Ending 6-30-2026

For the Year Ending 6-30-2025				For the Year Ending 6-30-2026			
	FY 2024-2025		% Received or Expended Modified Accrual	FY 2025-2026		% Received or Expended Modified Accrual	Incr (Decr) from Prior Year
	Budget	Audited		Budget	Unaudited		
Beginning Fund Balance	\$ 34,160,442	\$ 34,160,442		\$ 34,160,442	\$ 34,160,442		
Revenues							
1 Current Property Tax	\$ 34,023,979	\$ 33,616,714	98.8%	\$ 40,057,315	39,407,868	98.4%	\$ 5,791,154
2 Specific Ownership Taxes	3,110,099	3,029,870	97.4%	3,003,364	2,948,420	98.2%	(81,450)
3 Delinquent Penalties	-	(1,221)		-	(162,933)		(161,712)
4 Tuition and Revenue other districts	175,000	335,724	191.8%	175,000	260,085	148.6%	(75,639)
5 Concurrent Enrollment	230,000	395,779	172.1%	230,000	563,325	244.9%	167,546
6 Earnings on Investments	1,425,000	1,724,197	121.0%	1,775,000	1,942,649	109.4%	218,452
7 Printshop Revenue	155,000	122,526	79.0%	125,000	109,009	87.2%	(13,517)
8 Indirect Revenue	765,880	1,028,779	134.3%	530,880	547,488	103.1%	(481,291)
9 Charters Admin Fee/Purch Svcs	878,037	805,171	91.7%	589,610	568,923	96.5%	(236,248)
10 Charter School Capital Const	505,328	507,561	100.4%	125,492	124,920	99.5%	(382,641)
11 E-Rate Revenues	-	-		-	-		-
12 Energy Efficiency Project Rebates	9,800	4,310	44.0%	4,310	-	0.0%	(4,310)
13 Other Local Revenue	405,308	809,221	199.7%	419,770	646,554	154.0%	(162,667)
14 Intermediate Sources Revenue	21,000	4,507	21.5%	21,000	1,265	6.0%	(3,242)
15 Public School Finance Act	126,552,941	126,810,337	100.2%	120,624,171	120,626,356	100.0%	(6,183,981)
16 CTA Audit Adjustment (CTE)	-	-		-	199,571		199,571
17 Supplemental At Risk Aid	312,393	398,619	127.6%	312,393	125,700	40.2%	(272,919)
18 Colorado Vocational Act	400,000	128,184	32.0%	101,670	166,730	164.0%	38,546
19 Audit Adjustment CDE	-	366,692		-	-		(366,692)
20 Except. Child. Educ. Act (ECEA)	7,574,961	7,588,026	100.2%	7,495,441	7,501,142	100.1%	(86,884)
21 Revenue New Arrival	-	-		-	-		-
22 Revenue Historical Allotment UPK	-	(1,448,128)		-	-		1,448,128
23 Revenue 3YO UPK	-	1,446,130		547,410	1,417,508		(28,622)
24 Revenue UPK	3,871,148	2,403,546	62.1%	1,814,390	1,786,157	98.4%	(617,389)
25 Revenue CPP	-	-	0.0%	-	-		-
26 Transportation	551,441	615,791	111.7%	559,741	556,253	99.4%	(59,538)
27 Transportation Revenue Audit Adjustment	-	(58,279)		-	-		58,279
28 State Share Mitigation Funding	-	-		-	-		-
29 Gifted & Talented	151,275	151,275	100.0%	146,476	146,467	100.0%	(4,808)
30 English Language Prof Act (ELPA)	205,464	205,464	100.0%	205,920	205,920	100.0%	456
31 On Behalf State PERA	2,664,940	1,981,794	74.4%	1,981,663	-	0.0%	(1,981,794)
32 Other State Revenue	-	-		-	923		923
33 Impact Aid/Other Fed Sources	15,000	-	0.0%	15,000	12,205	81.4%	12,205
34 ROTC Reimbursement	300,000	329,262	109.8%	300,000	287,732	95.9%	(41,530)
Total Revenues	\$ 184,303,994	\$ 183,301,851	99.5%	\$ 181,161,016	179,990,237	99.4%	
Transfers and Allocations							
35 Transfer to Athletic Fund	(2,600,000)	(2,600,000)	100.0%	(2,600,000)	(2,600,000)	100.0%	-
36 Transfer to Insurance Fund	(1,850,000)	(1,850,000)	100.0%	(2,150,000)	(2,150,000)	100.0%	(300,000)
37 Transfer to Capital Projects	-	-		(9,800,000)	(9,800,000)	100.0%	(9,800,000)
38 Charter Sch Allocations	(17,417,327)	(17,438,648)	100.1%	(6,884,838)	(6,884,838)	100.0%	10,553,810
Total Transfers and Allocations	(21,867,327)	(21,888,648)		(21,434,838)	\$ (21,434,838)		
Total Reserves, Revenues & Allocations	\$ 196,597,109	195,573,645		\$ 193,886,620	\$ 192,715,841		

SCHOOL DISTRICT 60

Statement of Net Position

For the Year Ending 6-30-2026

For the Year Ending 6-30-2025				For the Year Ending 6-30-2026			
	Budget	FY 2024-2025 Audited	% Received or Expended Modified Accrual	Budget	FY 2025-2026 Unaudited	% Received or Expended Modified Accrual	Incr (Decr) from Prior Year
II Total Expenditures							
1 Salaries	\$ 105,613,948	\$ 103,249,648	97.8%	\$ 107,983,697	\$ 105,620,575	97.8%	\$ 2,370,927
2 Fringe Benefits	38,642,531	35,385,838	91.6%	37,953,024	35,113,433	92.5%	(272,405)
3 Purchased Services - Professional	3,756,473	2,730,781	72.7%	3,489,269	2,546,200	73.0%	(184,581)
4 Purchased Services - Property	2,744,231	1,823,728	66.5%	2,966,570	2,512,208	84.7%	688,480
5 Purchased Services - Other	13,189,139	9,843,249	74.6%	11,716,945	10,244,019	87.4%	400,770
6 Supplies - Materials	12,037,475	8,277,341	68.8%	11,323,865	8,305,134	73.3%	27,793
7 Capital Outlay	1,621,345	985,464	60.8%	1,356,478	607,479	44.8%	(377,985)
8 Other Expense	259,671	42,320	16.3%	208,414	14,811	7.1%	(27,509)
9 Other Sources & Uses	672,743	1,088,093	161.7%	672,743	693,022	103.0%	(395,071)
Total Expenditures	\$ 178,537,556	\$ 163,426,461	91.5%	\$ 177,671,005	\$ 165,656,881	93.2%	\$ 2,230,420
Total Ending Reserves	\$ 18,059,553	\$ 32,147,184		\$ 16,215,616	\$ 27,058,960		
Percent Net Revenues, transfers & allocations in Reserves	9%			8%			
<u>Expenditure Detail</u>							
A) Instruction 0010-1699							
1 Salaries	\$ 52,681,541	\$ 51,750,977	98.2%	\$ 52,766,481	\$ 52,005,390	98.6%	\$ 254,413
2 Fringe Benefits	18,871,138	17,540,944	93.0%	17,729,087	16,878,439	95.2%	(662,505)
3 Purchased Services - Professional	213,426	102,973	48.2%	126,532	45,214	35.7%	(57,759)
4 Purchased Services - Property	52,700	29,862	56.7%	56,077	27,330	48.7%	(2,532)
5 Purchased Services - Other	5,382,069	4,336,787	80.6%	5,306,672	4,194,080	79.0%	(142,707)
6 Supplies - Materials	3,846,936	1,870,228	48.6%	3,818,669	2,011,027	52.7%	140,799
7 Capital Outlay	181,887	99,697	54.8%	385,990	130,655	33.8%	30,958
8 Other Expense	494,641	499,780	101.0%	491,600	456,493	92.9%	(43,287)
	\$ 81,724,339	\$ 76,231,248	93.3%	\$ 80,681,107	\$ 75,748,628	93.9%	\$ (482,620)
B) Special Education Instruction 1700-1799							
1 Salaries	\$ 13,124,109	\$ 12,873,758	98.1%	\$ 14,405,455	\$ 14,013,868	97.3%	\$ 1,140,110
2 Fringe Benefits	4,608,687	4,100,197	89.0%	5,068,807	4,645,849	91.7%	545,652
3 Purchased Services - Professional	249,000	211,626	85.0%	237,000	183,090	77.3%	(28,536)
4 Purchased Services - Property	309	-	0.0%	3,309	2,296	69.4%	2,296
5 Purchased Services - Other	226,422	173,626	76.7%	28,536	22,186	77.7%	(151,440)
6 Supplies - Materials	65,299	35,928	55.0%	58,990	14,175	24.0%	(21,753)
7 Capital Outlay	6,200	-	0.0%	-	-	-	-
8 Other Expense	30,987	17,510	56.5%	20,580	19,712	95.8%	2,202
	\$ 18,311,013	\$ 17,412,645	95.1%	\$ 19,822,677	\$ 18,901,176	95.4%	\$ 1,488,531
C) Extra Curricular Instruction 1800-2099							
1 Salaries	\$ 19,106	\$ 17,732	92.8%	\$ 21,115	\$ 12,425	58.8%	\$ (5,307)
2 Fringe Benefits	6,160	4,032	65.5%	6,730	2,817	41.9%	(1,215)
3 Purchased Services - Professional	10,486	6,289	60.0%	12,387	12,387	100.0%	6,099
4 Purchased Services - Property	-	35	-	-	-	-	(35)
5 Purchased Services - Other	-	-	-	-	-	-	-
6 Supplies - Materials	29,046	11,056	38.1%	3,932	3,932	100.0%	(7,124)
7 Capital Outlay	-	-	0.0%	-	-	-	-
8 Other Expense	-	-	-	-	-	-	-
	\$ 64,798	\$ 39,144	60.4%	\$ 44,164	\$ 31,561	71.5%	\$ (7,583)

SCHOOL DISTRICT 60

Statement of Net Position

For the Year Ending 6-30-2026

For the Year Ending 6-30-2025				For the Year Ending 6-30-2026			
	Budget	FY 2024-2025 Audited	% Received or Expended Modified Accrual	Budget	FY 2025-2026 Unaudited	% Received or Expended Modified Accrual	Incr (Decr) from Prior Year
D) Support Services-Students 2100-2199							
1 Salaries	\$ 9,619,013	\$ 9,460,053	98.3%	\$ 9,566,568	\$ 9,395,686	98.2%	\$ (64,367)
2 Fringe Benefits	3,687,622	3,172,776	86.0%	3,487,762	3,057,289	87.7%	(115,487)
3 Purchased Services - Professional	273,495	248,476	90.9%	270,483	236,266	87.3%	(12,210)
4 Purchased Services - Property	5,866	5,866	0.0%	7,171	2,520	0.0%	(3,346)
5 Purchased Services - Other	100,460	49,842	49.6%	94,185	69,636	73.9%	19,794
6 Supplies - Materials	98,220	90,138	91.8%	101,411	68,045	67.1%	(22,093)
7 Capital Outlay	160,488	149,135	92.9%	45,833	43,759	95.5%	(105,376)
8 Other Expense	18,229	12,186	66.8%	15,062	12,453	82.7%	267
	\$ 13,963,393	\$ 13,188,472	94.5%	\$ 13,588,475	\$ 12,885,654	94.8%	\$ (302,818)
E) Support Services-Instructional Staff 2200-2299							
1 Salaries	\$ 4,404,318	\$ 4,005,947	91.0%	\$ 4,156,677	\$ 3,938,702	94.8%	\$ (67,245)
2 Fringe Benefits	1,605,957	1,299,997	80.9%	1,364,360	1,157,218	84.8%	(142,779)
3 Purchased Services - Professional	518,274	387,281	74.7%	324,837	235,360	72.5%	(151,921)
4 Purchased Services - Property	30,500	18,555	60.8%	25,150	19,071	75.8%	516
5 Purchased Services - Other	280,583	174,471	62.2%	359,352	293,024	81.5%	118,553
6 Supplies - Materials	172,621	125,624	72.8%	95,331	57,413	60.2%	(68,211)
7 Capital Outlay	22,404	11,136	49.7%	35,295	28,195	79.9%	17,059
8 Other Expense	68,159	34,469	50.6%	48,045	33,020	68.7%	(1,449)
	\$ 7,102,816	\$ 6,057,481	85.3%	\$ 6,409,047	\$ 5,762,003	89.9%	\$ (295,478)
F) General Administration 2300-2399							
1 Salaries	\$ 906,309	\$ 863,514	95.3%	\$ 966,426	\$ 942,906	97.6%	\$ 79,392
2 Fringe Benefits	334,936	289,863	86.5%	339,804	292,648	86.1%	2,785
3 Purchased Services - Professional	1,246,931	680,921	54.6%	754,243	601,217	79.7%	(79,704)
4 Purchased Services - Property	500	368	0.0%	-	-	0.0%	(368)
5 Purchased Services - Other	149,587	49,220	32.9%	193,384	112,355	58.1%	63,135
6 Supplies - Materials	42,647	21,258	49.8%	70,127	36,306	51.8%	15,048
7 Capital Outlay	13,589	888	6.5%	11,906	9,407	79.0%	8,519
8 Other Expense	141,057	59,351	42.1%	147,893	52,279	35.3%	(7,072)
	\$ 2,835,556	\$ 1,965,382	69.3%	\$ 2,483,783	\$ 2,047,118	82.4%	\$ 81,736
G) School Administration 2400-2499							
1 Salaries	\$ 9,590,789	\$ 9,506,755	99.1%	\$ 9,721,396	\$ 9,492,609	97.6%	\$ (14,146)
2 Fringe Benefits	3,202,225	2,945,496	92.0%	3,169,354	2,833,017	89.4%	(112,479)
3 Purchased Services - Professional	33,360	28,800	86.3%	31,791	29,150	91.7%	350
4 Purchased Services - Property	44,837	32,145	71.7%	55,906	54,200	96.9%	22,055
5 Purchased Services - Other	36,964	18,931	51.2%	32,077	21,959	68.5%	3,028
6 Supplies - Materials	243,238	211,894	87.1%	203,327	166,779	82.0%	(45,115)
7 Capital Outlay	5,258	2,762	52.5%	22,399	13,270	59.2%	10,508
8 Other Expense	29,406	9,405	32.0%	12,148	9,936	81.8%	531
	\$ 13,186,076	\$ 12,756,187	96.7%	\$ 13,248,398	\$ 12,620,920	95.3%	\$ (135,267)
H) Business Services 2500-2599							
1 Salaries	\$ 2,113,914	\$ 2,058,837	97.4%	\$ 2,219,907	\$ 2,276,427	102.5%	\$ 217,590
2 Fringe Benefits	779,821	690,036	88.5%	792,294	718,599	90.7%	28,563
3 Purchased Services - Professional	62,158	26,588	42.8%	65,408	35,565	54.4%	8,977
4 Purchased Services - Property	387,217	(91,878)	-23.7%	369,397	317,843	86.0%	409,721
5 Purchased Services - Other	51,726	9,142	17.7%	28,524	12,646	44.3%	3,504
6 Supplies - Materials	302,603	290,764	96.1%	289,028	203,900	70.5%	(86,864)
7 Capital Outlay	29,549	24,028	81.3%	2,368	230	9.7%	(23,798)
8 Other Expense	(581,626)	(612,654)	105.3%	(582,970)	(591,305)	101.4%	21,349
	\$ 3,145,362	\$ 2,394,862	76.1%	\$ 3,183,957	\$ 2,973,905	93.4%	\$ 579,043

SCHOOL DISTRICT 60

Statement of Net Position

For the Year Ending 6-30-2026

For the Year Ending 6-30-2025				For the Year Ending 6-30-2026			
	Budget	FY 2024-2025 Audited	% Received or Expended Modified Accrual	Budget	FY 2025-2026 Unaudited	% Received or Expended Modified Accrual	Incr (Decr) from Prior Year
I) Facilities, Maintenance and Operation of Plant 2600-2699							
1 Salaries	\$ 9,607,860	\$ 9,541,074	99.3%	\$ 10,234,820	\$ 10,070,531	98.4%	\$ 529,457
2 Fringe Benefits	3,599,498	3,413,248	94.8%	3,833,384	3,578,875	93.4%	165,627
3 Purchased Services - Professional	887,232	862,552	97.2%	1,335,778	970,503	72.7%	107,951
4 Purchased Services - Property	1,588,758	1,318,793	83.0%	1,957,465	1,646,869	84.1%	328,076
5 Purchased Services - Other	23,121	11,727	50.7%	16,171	9,621	59.5%	(2,106)
6 Supplies - Materials	6,626,672	5,365,431	81.0%	6,214,762	5,534,891	89.1%	169,460
7 Capital Outlay	179,448	146,158	81.4%	22,773	17,338	76.1%	(128,820)
8 Other Expense	5,021	3,791	75.5%	4,877	2,527	51.8%	(1,264)
	\$ 22,517,610	\$ 20,662,774	91.8%	\$ 23,620,030	\$ 21,831,155	92.4%	\$ 1,168,381
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	131,328	127,272	96.9%	129,092	103,014	79.8%	(24,258)
5 Purchased Services - Other	3,836,603	2,432,846	63.4%	3,224,875	3,204,144	99.4%	771,298
6 Supplies - Materials	305,590	141,155	46.2%	312,844	140,324	44.9%	(831)
7 Capital Outlay	-	-	0.0%	-	-	0.0%	-
8 Other Expense	-	-	0.0%	-	-	0.0%	-
	\$ 4,273,521	\$ 2,701,273	63.2%	\$ 3,666,811	\$ 3,447,482	94.0%	\$ 746,209
K) Human Resources 2800-2839							
1 Salaries	\$ 976,100	\$ 979,203	100.3%	\$ 1,040,786	\$ 1,030,695	99.0%	\$ 51,492
2 Fringe Benefits	325,224	295,863	91.0%	328,348	299,809	91.3%	3,946
3 Purchased Services - Professional	123,711	102,098	82.5%	186,380	106,132	56.9%	4,034
4 Purchased Services - Property	-	-	0.0%	-	-	0.0%	-
5 Purchased Services - Other	36,401	15,118	41.5%	38,106	13,464	35.3%	(1,654)
6 Supplies - Materials	34,560	22,792	66.0%	34,880	24,374	69.9%	1,582
7 Capital Outlay	3,300	400	12.1%	5,996	5,995		5,595
8 Other Expense	14,250	10,675	74.9%	13,145	10,652	81.0%	(23)
	\$ 1,513,546	\$ 1,426,149	94.2%	\$ 1,647,641	\$ 1,491,121	90.5%	\$ 64,972
L) Information Systems Services 2840-2849, 2890							
1 Salaries	\$ 1,396,441	\$ 1,334,983	95.6%	\$ 1,457,263	\$ 1,368,692	93.9%	\$ 33,709
2 Fringe Benefits	466,133	439,327	94.2%	481,405	430,183	89.4%	(9,144)
3 Purchased Services - Professional	102,600	43,605	42.5%	108,630	69,828	64.3%	26,223
4 Purchased Services - Property	502,216	382,711	76.2%	363,003	339,065	93.4%	(43,646)
5 Purchased Services - Other	1,898,820	1,417,661	74.7%	1,651,961	1,551,615	93.9%	133,954
6 Supplies - Materials	238,906	86,965	36.4%	99,140	21,149	21.3%	(65,816)
7 Capital Outlay	404,414	335,005	82.8%	109,656	42,211	38.5%	(292,794)
8 Other Expense	6,600	3,157	47.8%	6,086	4,699	77.2%	1,542
	\$ 5,016,130	\$ 4,043,415	80.6%	\$ 4,277,144	\$ 3,827,442	89.5%	\$ (215,973)
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	600,000	100.0%	600,000	600,000	100.0%	-
6 Supplies - Materials	-	-	0.0%	-	-	0.0%	-
7 Capital Outlay	-	-	0.0%	-	-	0.0%	-
8 Other Expense	-	-	0.0%	-	-	0.0%	-
	\$ 600,000	\$ 600,000	100.0%	\$ 600,000	\$ 600,000	100.0%	\$ -

SCHOOL DISTRICT 60

Statement of Net Position
For the Year Ending 6-30-2026

For the Year Ending 6-30-2025				For the Year Ending 6-30-2026			
	Budget	FY 2024-2025 Audited	% Received or Expended Modified Accrual	Budget	FY 2025-2026 Unaudited	% Received or Expended Modified Accrual	Incr (Decr) from Prior Year
N) Other Support Services 2990-2999							
1 Salaries	\$ 1,174,449	\$ 856,815	73.0%	\$ 1,426,805	\$ 1,072,644	75.2%	\$ 215,829
2 Fringe Benefits	1,147,168	1,187,938	103.6%	1,351,689	1,218,690	90.2%	30,752
3 Purchased Services - Professional	29,800	24,470	82.1%	29,800	17,286	58.0%	(7,184)
4 Purchased Services - Property	-	-	0.0%	-	-	0.0%	-
5 Purchased Services - Other	24,807	13,947	56.2%	16,807	14,369	85.5%	422
6 Supplies - Materials	18,705	(2,684)	0.0%	8,705	11,512	132.2%	14,196
7 Capital Outlay	-	-	0.0%	-	-	0.0%	-
8 Other Expense	32,947	4,651	14.1%	31,947	4,345	13.6%	(306)
	<u>\$ 2,427,876</u>	<u>\$ 2,085,138</u>	<u>85.9%</u>	<u>\$ 2,865,753</u>	<u>\$ 2,338,846</u>	<u>81.6%</u>	<u>\$ 253,708</u>
O) Other Support ,Volunteer, Community Svcs 2900-2910, 3300							
1 Salaries	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -
2 Fringe Benefits	7,961	6,120	0.0%	-	-	0.0%	(6,120)
3 Purchased Services - Professional	6,000	5,102	85.0%	6,000	4,202	70.0%	(900)
4 Purchased Services - Property	-	-	0.0%	-	-	0.0%	-
5 Purchased Services - Other	-	-	0.0%	-	-	0.0%	-
6 Supplies - Materials	12,432	6,790	54.6%	12,719	7,281	57.2%	491
7 Capital Outlay	-	-	0.0%	-	-	0.0%	-
8 Other Expense	-	-	0.0%	-	-	0.0%	-
	<u>\$ 26,393</u>	<u>\$ 18,012</u>	<u>68.2%</u>	<u>\$ 18,719</u>	<u>\$ 11,483</u>	<u>61.3%</u>	<u>\$ (6,529)</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	541,576	539,931	99.7%	126,296	124,920	98.9%	(415,011)
6 Supplies - Materials	3,920	3,920	0.0%	4,026	4,026	0.0%	106
7 Capital Outlay	614,808	216,255	0.0%	714,262	316,419	0.0%	100,164
8 Other Expense	-	-	0.0%	-	-	0.0%	-
	<u>\$ 1,160,304</u>	<u>\$ 760,106</u>	<u>65.5%</u>	<u>\$ 844,584</u>	<u>\$ 445,365</u>	<u>52.7%</u>	<u>\$ (314,741)</u>
Q) Debt Services 5000-5999							
1 Principal	\$ 568,448	\$ 920,590	161.9%	\$ 568,448	\$ 617,723	108.7%	\$ (302,867)
2 Interest	104,295	167,502	160.6%	104,295	75,299	72.2%	(92,203)
	<u>\$ 672,743</u>	<u>\$ 1,088,093</u>	<u>161.7%</u>	<u>\$ 672,743</u>	<u>\$ 693,022</u>	<u>103.0%</u>	<u>\$ (395,071)</u>
Total Expenditures	<u>\$ 178,541,476</u>	<u>\$ 163,430,381</u>		<u>\$ 177,675,030</u>	<u>\$ 165,656,881</u>		<u>\$ 2,226,500</u>
R) Reserves & Contingencies							
1 Contingency Committed	\$ 9,746,199	\$ 9,693,054		\$ 9,583,571	\$ 10,799,414		
2 General Contingency-Unassigned	(2,572,516)	11,968,898		(3,584,780)	4,265,296		
3 New Facility Supplies - Assigned	-	-		-	-		
4 School Carryover - Assigned	320,323	177,540		177,540	179,358		
5 NonSpendable	-	-		-	-		
6 Reserve Fund Balance UPK	-	-		-	-		
7 Reserve Fund Balance CPP	2,533,296	3,031,833		1,736,816	2,180,675		
8 PrePaid	3,072,494	2,709,120		1,718,444	3,054,217		
9 TABOR Amendment 1-Restricted	6,000,000	5,250,000		5,250,000	5,250,000		
10 Multi-year Agreements-Restricted	559,575	1,329,999		1,329,999	1,329,999		
Total Appropriated Reserves	<u>\$ 19,659,371</u>	<u>\$ 34,160,444</u>		<u>\$ 16,211,590</u>	<u>\$ 27,058,959</u>		
Total Appropriation	<u>\$ 198,200,847</u>	<u>\$ 197,590,825</u>		<u>\$ 193,886,620</u>	<u>\$ 192,715,840</u>		

SCHOOL DISTRICT 60					
FY 2025-26 the Quarter Ending 6-30-2026 Excluding Funds 10					
	For the quarter ending 6-30-2026				
	Adopted Budget	Encumbrance	Actual	FY 2025-2026 Unaudited	% Received Expended
<u>Athletic Fund 17</u>					
Beginning fund balance	\$ 484,351	\$ -		\$ 484,351	
Revenue	\$ 3,431,289	\$ -	\$ 3,409,179	\$ 3,409,179	99.4%
Expenditures	\$ 3,633,093	\$ -	\$ 3,410,457	\$ 3,410,457	93.9%
Revenue over (under) expenditures	\$ (201,804)	\$ -	\$ (1,278)	\$ (1,278)	
Ending fund balance	\$ 282,547	\$ -	\$ (1,278)	\$ 483,073	
<u>Insurance Fund 18</u>					
Beginning fund balance	\$ 2,059,628			\$ 2,059,628	
Revenue	\$ 2,400,000	\$ -	\$ 2,150,053	\$ 2,150,053	89.6%
Expenditures	\$ 3,340,000	\$ -	\$ 1,948,366	\$ 1,948,366	58.3%
Revenue over (under) expenditures	\$ (940,000)	\$ -	\$ 201,687	\$ 201,687	
Ending fund balance	\$ 1,119,628	\$ -	\$ 201,687	\$ 2,261,315	
General Fund Sub Fund Ending Fund Balance	\$ 1,402,175	\$ -	\$ 200,409	\$ 2,744,388	

SCHOOL DISTRICT 60
FY 2025-26 the Quarter Ending 6-30-2026 Excluding Funds 10

Other Governmental Funds	Adopted Budget	Encumbrance	Actual	FY 2025-2026 Unaudited	% Received Expended
<u>Grant Fund 22</u>					
Beginning fund balance	\$ -			\$ -	
Revenue	\$ 44,112,676		\$ 20,374,127	\$ 20,374,127	46.2%
Expenditures	\$ 44,112,676	\$ -	\$ 20,454,950	\$ 20,454,950	46.4%
Revenue over (under) expenditures	\$ -	\$ -	\$ (80,823)	\$ (80,823)	
Ending fund balance	\$ -	\$ -	\$ (80,823)	\$ (80,823)	
<u>Bond Redemption Fund 31</u>					
Beginning fund balance	\$ 19,222,013			\$ 19,222,013	
Revenue	\$ 17,081,572	\$ -	\$ 16,645,159	\$ 16,645,159	97.4%
Expenditures	\$ 18,427,311	\$ -	\$ 17,912,311	\$ 17,912,311	97.2%
Revenue over (under) expenditures	\$ (1,345,739)	\$ -	\$ (1,267,152)	\$ (1,267,152)	
Ending fund balance	\$ 17,876,274	\$ -	\$ (1,267,152)	\$ 17,954,861	

SCHOOL DISTRICT 60
FY 2025-26 the Quarter Ending 6-30-2026 Excluding Funds 10

	Adopted Budget	Encumbrance	Actual	FY 2025-2026 Unaudited	
<u>Bond Projects Fund 41</u>					
Beginning fund balance	\$ 15,421,537			\$ 15,421,537	
Revenue	\$ 430,000		\$ 458,089	\$ 458,089	106.5%
Expenditures	\$ 13,554,270	\$ -	\$ 12,353,772	\$ 12,353,772	91.1%
Revenue over (under) expenditures	\$ (13,124,270)	\$ -	\$ (11,895,683)	\$ (11,895,683)	
Ending fund balance	\$ 2,297,267	\$ -	\$ (11,895,683)	\$ 3,525,854	
<u>Risk Related Activity Fund 64</u>					
Beginning fund balance	\$ 2,436,587			\$ 2,436,587	
Revenue	\$ 1,328,270		\$ 1,286,519	\$ 1,286,519	96.9%
Expenditures	\$ 1,817,000	\$ -	\$ 2,455,314	\$ 2,455,314	135.1%
Revenue over (under) expenditures	\$ (488,730)	\$ -	\$ (1,168,795)	\$ (1,168,795)	
Ending fund balance	\$ 1,947,857	\$ -	\$ (1,168,795)	\$ 1,267,792	
Other Governmental Funds Ending Balances	\$ 22,121,398	\$ -	\$ (14,412,453)	\$ 22,667,684	

SCHOOL DISTRICT 60
FY 2025-26 the Quarter Ending 6-30-2026 Excluding Funds 10

Non-Major Governmental Funds	Adopted Budget	Encumbrance	Actual	FY 2025-2026 Unaudited	% Received Expended
<u>Nutrition Services Fund 21</u>					
Beginning fund balance	\$ 10,971,968			\$ 10,971,968	
Revenue	\$ 9,739,979		\$ 10,021,576	\$ 10,021,576	102.9%
Expenditures	\$ 12,847,295	\$ -	\$ 9,457,465	\$ 9,457,465	73.6%
Revenue over (under) expenditures	\$ (3,107,316)	\$ -	\$ 564,111	\$ 564,111	
Ending fund balance	\$ 7,864,652	\$ -	\$ 564,111	\$ 11,536,079	
<u>Student Activities Fund 23</u>					
Beginning fund balance	\$ 2,686,367			\$ 2,686,367	
Revenue	\$ 2,574,900		\$ 2,302,622	\$ 2,302,622	89.4%
Expenditures	\$ 4,706,750	\$ -	\$ 2,171,080	\$ 2,171,080	46.1%
Revenue over (under) expenditures	\$ (2,131,850)	\$ -	\$ 131,542	\$ 131,542	
Ending fund balance	\$ 554,517	\$ -	\$ 131,542	\$ 2,817,909	

SCHOOL DISTRICT 60
FY 2025-26 the Quarter Ending 6-30-2026 Excluding Funds 10

Non-Major Governmental Funds	Adopted Budget	Encumbrance	Actual	FY 2025-2026 Unaudited	% Received Expended
<u>Education Foundation Fund 27</u>					
Beginning fund balance	\$ 232,498			\$ 232,498	
Revenue	\$ 126,286		\$ 93,050	\$ 93,050	73.7%
Expenditures	\$ 341,932	\$ -	\$ 99,450	\$ 99,450	29.1%
Revenue over (under) expenditures	\$ (215,646)	\$ -	\$ (6,400)	\$ (6,400)	
Ending fund balance	\$ 16,852	\$ -	\$ (6,400)	\$ 226,098	
<u>Capital Projects Fund 43</u>					
Beginning fund balance	\$ 31,167,235			\$ 31,167,235	
Revenue	\$ 12,662,282		\$ 13,329,534	\$ 13,329,534	105.3%
Expenditures	\$ 24,057,354	\$ -	\$ 10,349,588	\$ 10,349,588	43.0%
Revenue over (under) expenditures	\$ (11,395,072)	\$ -	\$ 2,979,946	\$ 2,979,946	
Ending fund balance	\$ 19,772,163	\$ -	\$ 2,979,946	\$ 34,147,181	
Non-Major Governmental Funds Ending Balances	\$ 28,208,184	\$ -	\$ 3,669,200	\$ 48,727,268	



Pueblo School District No 60 Fourth Quarter FY25-26 Financial Statements - Unaudited

District 60 Board of Education Meeting



Pueblo School District No. 60
Fund 10 General Operations Fourth Quarter FY 25-26
Unaudited Reserves

ADMINISTRATION BUILDING
SCHOOL DISTRICT NO. 60

Beginning Reserves	\$ 34,160,442
Unaudited Revenues	<u>+ 179,990,237</u>
Total Beginning Unaudited Reserves + Revenues	\$ 214,150,679
Unaudited Allocations to Charters	- \$ 6,884,838
Transfers to other funds (athletics & insurance)	<u>-\$14,550,000</u>
Total Reserves, Unaudited Revenues, Transfers & Allocations	\$ 192,715,841
Total Unaudited Expenditures	<u>-\$165,656,881</u>
Unaudited Ending Reserves	<u>\$ 27,058,960</u>

Decrease in Ending Fund Reserves of \$7,101,482





Pueblo School District No. 60

Fund 17 Athletics

Fourth Quarter FY 25-26 Unaudited Reserves

Beginning Reserves	\$ 484,351
Unaudited Revenues	<u>+ 809,179</u>
Total Beginning Unaudited Reserves + Revenues	\$ 1,293,530
Transfers to other funds (athletics & insurance)	<u>\$ 2,600,000</u>
Total Reserves, Unaudited Revenues	
Transfers & Allocations	\$ 3,893,530
Total Unaudited Expenditures	<u>- \$3,410,457</u>
Unaudited Ending Reserves	<u>\$ 483,073</u>





Pueblo School District No. 60

Fund 18 Insurance Fourth Quarter

FY 25-26 Unaudited Reserves

Beginning Reserves	\$ <u>2,059,628</u>
Unaudited Revenues	<u>+\$ 53</u>
Total Beginning Unaudited Reserves + Revenues	\$ 2,059,681
Transfers from other funds (Fund 10)	\$ <u>2,150,000</u>
Total Reserves, Unaudited Revenues & Transfers	\$ 4,209,681
Total Unaudited Expenditures	<u>-\$ 1,948,366</u>
Unaudited Ending Reserves	\$ <u>2,261,315</u>



Pueblo School District No. 60
Fund 21 Child Nutrition Fourth Quarter
FY 25-26 Unaudited Reserves

Beginning Reserves	\$ 10,971,968
Unaudited Revenues	<u>+\$ 10,021,576</u>
Total Beginning Unaudited Reserves + Revenues	\$ 20,993,544
Total Unaudited Expenditures	<u>-\$ 9,457,465</u>
Unaudited Ending Reserves	\$ 11,536,079



Pueblo School District No. 60
Fund 22 Grant Funds
Fourth Quarter FY 25-26 Unaudited Reserves

Beginning Reserves		\$ <u>0</u>
Unaudited Revenues	Federal	+ 18,378,827
	State	+ 1,746,953
	Local	+ <u>248,347</u>
Total Beginning Unaudited Reserves + Revenues		\$20,374,127
Total Unaudited Expenditures		- <u>\$20,454,950</u>
Unaudited Ending Reserves		- <u>\$ 80,823</u>
<u>Audited Ending Reserves will be zero</u>		





Pueblo School District No. 60
Fund 23 Student Activity
Fourth Quarter FY 25-26 Unaudited Reserves

Beginning Reserves	\$ 2,686,367
Unaudited Revenues	<u>\$ 2,302,622</u>
Total Beginning Unaudited Reserves + Revenues	\$ 4,988,989
Total Unaudited Expenditures	<u>-\$ 2,171,080</u>
Unaudited Ending Reserves	\$ <u>2,817,909</u>



Pueblo School District No. 60

Fund 27 Education Foundation

Fourth Quarter FY 25-26 Unaudited Reserves

Beginning Reserves	\$ 232,498
Unaudited Revenues	<u>\$ 93,050</u>
Total Beginning Unaudited Reserves + Revenues	\$ 325,548
Total Unaudited Expenditures	<u>-\$ 99,450</u>
Unaudited Ending Reserves	\$ <u>226,098</u>





Pueblo School District No. 60

Fund 31 Bond Redemption Fund

Fourth Quarter FY 25-26 Unaudited Reserves

Beginning Reserves	\$19,222,013
Unaudited Revenues	<u>+ 16,645,159</u>
Total Beginning Unaudited Reserves + Revenues	\$ 35,867,172
Total Unaudited Expenditures	<u>- \$17,912,311</u>
Unaudited Ending Reserves	<u>\$ 17,954,861</u>





Pueblo School District No. 60
Fund 41 Building Fund
Fourth Quarter FY 25-26 Unaudited Reserves

Beginning Reserves	\$ 15,421,537
Unaudited Revenues	<u>\$ 458,089</u>
Total Beginning Unaudited Reserves + Revenues	\$ 15,879,626
Total Unaudited Expenditures	<u>-\$ 12,353,772</u>
Unaudited Ending Reserves	\$ <u>3,525,854</u>



Pueblo School District No. 60

Fund 43 Capital Projects

Fourth Quarter FY 25-26 Unaudited Reserves

Beginning Reserves	\$ 31,167,235
Unaudited Revenues	<u>\$ 13,329,534</u>
Total Beginning Unaudited Reserves + Revenues	\$ 44,496,769
Total Unaudited Expenditures	<u>-\$ 10,349,588</u>
Unaudited Ending Reserves	\$ <u>34,147,181</u>





Pueblo School District No. 60
Fund 64 Risk Management
Fourth Quarter FY 25-26 Unaudited Reserves

Beginning Reserves	\$ 2,436,587
Unaudited Revenues	<u>\$ 1,286,519</u>
Total Beginning Unaudited Reserves + Revenues	\$ 3,723,106
Total Unaudited Expenditures	<u>-\$ 2,455,314</u>
Unaudited Ending Reserves	<u>\$ 1,267,792</u>