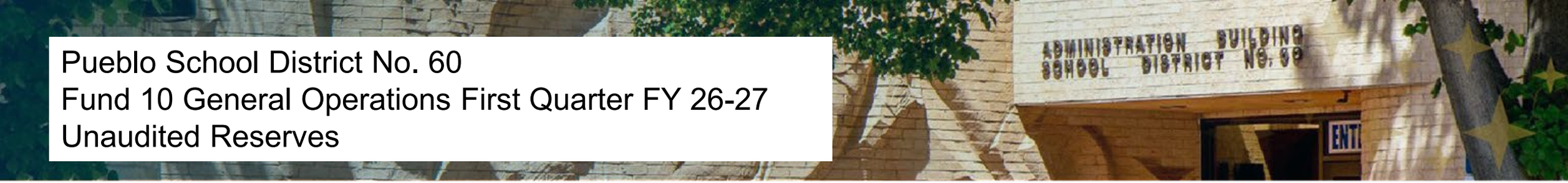


Pueblo School District No. 60 First Quarter FY26-27 Financial Statements - Unaudited

District 60 Board of Education Meeting



Pueblo School District No. 60
Fund 10 General Operations First Quarter FY 26-27
Unaudited Reserves

Beginning Reserves	**$ 26,602,444**
Unaudited Revenues	**+$ 52,136,906**
Total Beginning Unaudited Reserves + Revenues	**$ 78,539,350**
Unaudited Allocations to Charters	**- $ 1,522,328**
Transfers to other funds (athletics & insurance)	**-$ 1,800,000**
Total Reserves, Unaudited Revenues, Transfers & Allocations	**$ 75,217,022**
Total Unaudited Expenditures	**-$ 140,385,024**
Unaudited Ending Reserves	**-$ 65,168,002**



Pueblo School District No. 60
Fund 17 Athletics
First Quarter FY 26-27 Unaudited Reserves

Beginning Reserves	$ 346,465
Unaudited Revenues	+ 299,901
Total Beginning Unaudited Reserves + Revenues	$ 646,366
Transfers to other funds (athletics & insurance)	$ 650,000
Total Reserves, Unaudited Revenues	
Transfers & Allocations	$ 1,296,366
Total Unaudited Expenditures	-$ 1,279,443
Unaudited Ending Reserves	$ 16,923



Pueblo School District No. 60
Fund 18 Insurance First Quarter
FY 26-27 Unaudited Reserves

Beginning Reserves	**$ 1,995,605**
Unaudited Revenues	**+$ 310,044**
Total Beginning Unaudited Reserves + Revenues	**$ 2,305,649**
Transfers from other funds (Fund 10)	**+$ 312,500**
Total Reserves, Unaudited Revenues & Transfers	**$ 2,618,149**
Total Unaudited Expenditures	**-$ 1,957463**
Unaudited Ending Reserves	**$ 660,686**



Pueblo School District No. 60
Fund 21 Child Nutrition First Quarter
FY 26-27 Unaudited Reserves

Beginning Reserves	**$ 9,655,235**
Unaudited Revenues	**+$ 1,692,915**
Total Beginning Unaudited Reserves + Revenues	**$ 11,348,150**
Total Unaudited Expenditures	**-$ 9,248,838**
Unaudited Ending Reserves	**$ 2,099,312**



Pueblo School District No. 60
Fund 22 Grant Funds
First Quarter FY 26-27 Unaudited Reserves



Beginning Reserves		**$ 0**
Unaudited Revenues	**Federal**	**+ 7,141,280**
	State	**+ 759,604**
	Local	**+ 123,715**
Total Beginning Unaudited Reserves + Revenues		**$ 8,024,599**
Total Unaudited Expenditures		**- $ 12,748,217**
Unaudited Ending Reserves		**- $ 4,723,618**

Audited Ending Reserves will be zero



Pueblo School District No. 60
Fund 23 Student Activity
First Quarter FY 26-27 Unaudited Reserves

Beginning Reserves	**$ 3,056,239**
Unaudited Revenues	**+$ 588,032**
Total Beginning Unaudited Reserves + Revenues	**$ 3,644,271**
Total Unaudited Expenditures	**-$ 506,426**
Unaudited Ending Reserves	**$ 3,137,845**



PUEBLO
SCHOOL DISTRICT 60
Educating for Purpose and Impact

Pueblo School District No. 60
Fund 27 Education Foundation
First Quarter FY 26-27 Unaudited Reserves



Beginning Reserves	**$ 232,498**
Unaudited Revenues	**$ 19,433**
Total Beginning Unaudited Reserves + Revenues	**$ 251,931**
Total Unaudited Expenditures	**-$ 15,974**
Unaudited Ending Reserves	**$ 235,957**

60 EDUCATION FOUNDATION

SUPPORTING EDUCATORS-BUILDING FUTURES

Pueblo School District No. 60
Fund 31 Bond Redemption Fund
First Quarter FY 26-27 Unaudited Reserves

Beginning Reserves	**$ 18,225,407**
Unaudited Revenues	**+$ 790,596**
Total Beginning Unaudited Reserves + Revenues	**$ 19,016,003**
Total Unaudited Expenditures	**- $ 500**
Unaudited Ending Reserves	**$ 19,015,503**





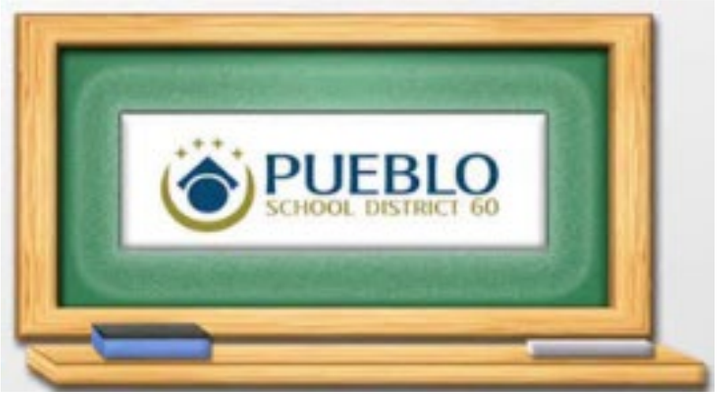
Pueblo School District No. 60
Fund 41 Building Fund
First Quarter FY 26-27 Unaudited Reserves

Beginning Reserves	**$ 7,551,131**
Unaudited Revenues	**$ 44,274**
Total Beginning Unaudited Reserves + Revenues	**$ 7,595,405**
Total Unaudited Expenditures	**-$ 2,384,114**
Unaudited Ending Reserves	**$ 5,211,291**



PUEBLO
SCHOOL DISTRICT 60
Educating for Purpose and Impact

Pueblo School District No. 60
Fund 43 Capital Projects
First Quarter FY 26-27 Unaudited Reserves



Beginning Reserves	**$ 36,060,476**
Unaudited Revenues	**$ 638,503**
Total Beginning Unaudited Reserves + Revenues	**$ 36,698,979**
Transfers in from other funds	**$ 612,500**
Total Beginning Unaudited Reserves+Revenue+Transfers	**$ 37,311,479**
Total Unaudited Expenditures	**-$ 4,365,644**
Unaudited Ending Reserves	**$ 32,945,835**



Pueblo School District No. 60
Fund 64 Risk Management
First Quarter FY 26-27 Unaudited Reserves

Beginning Reserves	**$ 1,630,096**
Unaudited Revenues	**$ 340,755**
Total Beginning Unaudited Reserves + Revenues	**$ 1,970,851**
Total Unaudited Expenditures	**-$ 1,033,707**
Unaudited Ending Reserves	**$ 937,144**



PUEBLO
SCHOOL DISTRICT 60
Educating for Purpose and Impact

SCHOOL DISTRICT 60

Statement of Net Position

For the Year Ending 6-30-2026

		For the Quarter Ending 9-30-2025					For the Quarter Ending 9-30-2026					
		Budget	Encumbrance 2025-26	1st Quarter Actual	FY 2025-2026 Audited	% Received or Expended Modified Accrual	Budget	Encumbrance 2026-27	1st Quarter Actual	FY 2026-2027 Unaudited	% Received or Expended Modified Accrual	Incr (Decr) from Prior Year
	Beginning Fund Balance	**$ 34,160,442**		**34,160,442**	**$ 34,160,442**		**$ 26,402,444**		**$ 26,402,444**	**$ 26,402,444**		
	Revenues											
1	Current Property Tax	$ 39,946,316	$ -	1,013,822	$ 1,013,822	2.5%	$ 39,519,390	$ -	$ 1,552,221	1,552,221	3.9%	$ 538,399
2	Specific Ownership Taxes	3,206,402	-	745,003	745,003	23.2%	3,093,464	-	1,073,551	1,073,551	34.7%	328,548
3	Delinquent Penalties	-	-	(13,944)	(13,944)	0.0%	-	-	(19,936)	(19,936)	0.0%	(5,992)
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	-	519,740	519,740	36.5%	1,425,000	-	180,776	180,776	12.7%	(338,964)
7	Printshop Revenue	125,000	-	47,290	47,290	37.8%	125,000	-	31,135	31,135	24.9%	(16,155)
8	Indirect Revenue	425,000	-	76,183	76,183	17.9%	540,435	-	41,699	41,699	7.7%	(34,484)
9	Charters Admin Fee/Purch Svcs	878,037	-	162,124	162,124	18.5%	589,610	-	140,695	140,695	23.9%	(21,429)
10	Charter School Capital Const	505,228	-	31,371	31,371	6.2%	125,492	-	27,490	27,490	21.9%	(3,881)
11	E-Rate Revenues	-	-	-	-		-	-	-	-		-
12	Energy Effeciency Project Rebates	4,310	-	-	-	0.0%	-	-	-	-	0.0%	-
13	Other Local Revenue	400,866	-	102,740	102,740	25.6%	350,000	-	197,649	197,649	56.5%	94,909
14	Intermediate Sources Revenue	21,000	-	1,173	1,173	5.6%	21,000	-	935	935	4.5%	(238)
15	Public School Finance Act	120,368,080	-	40,179,105	40,179,105	33.4%	119,705,362	-	40,358,060	40,358,060	33.7%	178,955
16	CTA Audit Adjustment (CTE)	-	-	-	-		-	-	-	-		-
17	Supplemental At Risk Aid	312,393	-	-	-	0.0%	311,534	-	-	-	0.0%	-
18	Colorado Vocational Act	100,000	-	101,670	101,670	101.7%	102,000	-	59,840	59,840	58.7%	(41,830)
19	Audit Adjustment CDE	-	-	-	-		-	-	-	-		-
20	Except. Child. Educ. Act (ECEA)	7,495,441	-	7,495,441	7,495,441	100.0%	7,531,347	-	7,531,347	7,531,347	100.0%	35,906
21	Revenue New Arrival	-	-	-	-		-	-	-	-		-
22	Revenue Historical Allotment UPK	-	-	-	-		-	-	338,427	338,427		338,427
23	Revenue 3YO UPK	1,300,391	-	32,395	32,395		547,000	-	8,227	8,227		(24,168)
24	Revenue UPK	2,570,757	-	179,459	179,459	7.0%	1,800,000	-	228,696	228,696	12.7%	49,237
25	Revenue CPP	-	-	-	-	0.0%	-	-	-	-		-
26	Transportation	559,741	-	992	992	0.2%	567,984	-	-	-	0.0%	(992)
27	Transportation Revenue Audit Adjustment	-	-	-	-		-	-	-	-		-
28	State Share Mitigation Funding	-	-	-	-		-	-	-	-		-
29	Gifted & Talented	151,275	-	146,467	146,467	96.8%	150,870	-	147,380	147,380	97.7%	913
30	English Language Prof Act (ELPA)	205,464	-	205,920	205,920	100.2%	212,098	-	211,062	211,062	99.5%	5,142
31	On Behalf State PERA	2,664,940	-	-	-	0.0%	-	-	-	-		-
32	Other State Revenue	-	-	-	-		-	-	(224)	(224)		(224)
33	Impact Aid/Other Fed Sources	15,000	-	-	-	0.0%	15,000	-	-	-	0.0%	-
34	ROTC Reimbursement	300,000	-	29,550	29,550	9.8%	325,000	-	27,876	27,876	8.6%	(1,674)
	Total Revenues	**$ 183,385,641**	**$ -**	**$ 51,056,502**	**$ 51,056,502**	**27.8%**	**$ 177,462,586**	**$ -**	**$ 52,136,906**	**$ 52,136,906**	**29.4%**	
	Transfers and Allocations											
35	Transfer to Athletic Fund	(2,600,000)	-	(650,001)	(650,001)	25.0%	(2,600,000)	-	(650,000)	(650,000)	25.0%	1
36	Transfer to Insurance Fund	(2,150,000)	-	(537,501)	(537,501)	25.0%	(2,150,000)	-	(537,500)	(537,500)	25.0%	1
37	Transfer to Capital Projects	-	-	-	-		(2,450,000)	-	(612,500)	(612,500)	25.0%	(612,500)
38	Charter Sch Allocations	(16,717,509)	-	(1,636,949)	(1,636,949)	9.8%	(6,179,058)	-	(1,522,328)	(1,522,328)	24.6%	114,621
	Total Transfers and Allocations	**(21,467,509)**	**-**	**$ (2,824,451)**	**(2,824,451)**		**(13,379,058)**	**-**	**(3,322,328)**	**(3,322,328)**		
	Total Reserves, Revenues & Allocations	**$ 196,078,574**		**82,392,493**	**82,392,493**		**$ 190,485,972**		**$ 75,217,022**	**$ 75,217,022**		

SCHOOL DISTRICT 60

Statement of Net Position

For the Year Ending 6-30-2026

		For the Quarter Ending 9-30-2025					For the Quarter Ending 9-30-2026					
		Budget	Encumbrance 2025-26	1st Quarter Actual	FY 2025-2026 Audited	% Received or Expended Modified Accrual	Budget	Encumbrance 2026-27	1st Quarter Actual	FY 2026-2027 Unaudited	% Received or Expended Modified Accrual	Incr (Decr) from Prior Year
II	**Total Expenditures**											
1	Salaries	$ 111,763,924	$ 80,643,623	19,075,047	$ 99,718,670	89.2%	$ 109,088,138	$ 80,758,147	$ 19,767,275	$ 100,525,421	92.2%	$ 806,751
2	Fringe Benefits	40,648,475	17,531,068	7,039,554	24,570,621	60.4%	36,149,212	17,487,969	7,178,880	24,666,848	68.2%	96,227
3	Purchased Services - Professional	3,952,244	1,364,200	333,819	1,698,019	43.0%	3,208,154	1,185,287	456,087	1,641,375	51.2%	(56,644)
4	Purchased Services - Property	2,709,145	626,639	706,467	1,333,106	49.2%	2,613,391	675,319	882,875	1,558,195	59.6%	225,089
5	Purchased Services - Other	12,512,308	5,793,932	3,182,889	8,976,821	71.7%	10,921,791	5,277,169	3,581,554	8,858,723	81.1%	(118,098)
6	Supplies - Materials	10,035,034	694,876	1,496,658	2,191,534	21.8%	8,632,228	685,237	1,793,356	2,478,594	28.7%	287,060
7	Capital Outlay	1,113,726	47,737	11,548	59,285	5.3%	932,547	165,144	243,488	408,632	43.8%	349,347
8	Other Expense	214,180	2,514	80,447	82,961	38.7%	116,879	2,259	74,302	76,561	65.5%	(6,400)
9	Other Sources & Uses	672,743	-	162,111	162,111	24.1%	672,743	-	170,675	170,675	25.4%	8,564
	Total Expenditures	**$ 183,621,779**	**$ 106,704,589**	**$ 32,088,540**	**$ 138,793,129**	**75.6%**	**$ 172,335,082**	**$ 106,236,531**	**$ 34,148,491**	**$ 140,385,024**	**81.5%**	**$ 1,591,895**
	Total Ending Reserves	**$ 12,456,795**			**$ (56,400,635)**		**$ 18,150,890**			**$ (65,168,002)**		
	Percent Net Revenues, transfers & allocations in Reserves	6%					10%					
	Expenditure Detail											
A)	**Instruction 0010-1699**											
1	Salaries	$ 54,681,083	$ 41,350,277	8,430,059	$ 49,780,336	91.0%	$ 53,414,238	$ 41,735,312	$ 8,557,918	$ 50,293,230	94.2%	$ 512,894
2	Fringe Benefits	19,312,336	9,339,312	3,152,332	12,491,644	64.7%	17,446,168	9,277,166	3,170,918	12,448,084	71.4%	(43,560)
3	Purchased Services - Professional	306,291	78,172	2,785	80,957	26.4%	319,342	2,214	386	2,600	0.8%	(78,357)
4	Purchased Services - Property	49,584	12,720	800	13,520	27.3%	53,339	5,940	14,948	20,888	39.2%	7,368
5	Purchased Services - Other	5,127,361	2,002,767	1,340,459	3,343,226	65.2%	4,145,053	1,706,769	1,605,686	3,312,455	79.9%	(30,771)
6	Supplies - Materials	1,837,174	83,079	478,528	561,607	30.6%	2,387,482	262,426	638,061	900,487	37.7%	338,880
7	Capital Outlay	171,084	3,171	-	3,171	1.9%	274,029	59,965	11,845	71,811	26.2%	68,640
8	Other Expense	456,424	1,275	176,585	177,860	39.0%	453,339	1,410	193,212	194,622	42.9%	16,762
		$ 81,941,337	**$ 52,870,773**	**13,581,547**	**$ 66,452,320**	**81.1%**	**$ 78,492,988**	**$ 53,051,203**	**$ 14,192,974**	**$ 67,244,177**	**85.7%**	**$ 791,857**
B)	**Special Education Instruction 1700-1799**											
1	Salaries	$ 14,463,319	$ 10,760,022	2,195,960	$ 12,955,982	89.6%	$ 14,726,877	$ 11,291,372	$ 2,299,418	$ 13,590,790	92.3%	$ 634,808
2	Fringe Benefits	5,009,072	2,450,471	834,878	3,285,349	65.6%	4,798,170	2,530,962	891,778	3,422,741	71.3%	137,392
3	Purchased Services - Professional	249,000	146,577	8,512	155,089	62.3%	188,618	161,955	20,398	182,353	96.7%	27,264
4	Purchased Services - Property	309	-	-	-	0.0%	2,700	1,435	-	1,435	53.1%	1,435
5	Purchased Services - Other	231,098	8,772	1,104	9,876	4.3%	81,557	1,967	62,585	64,553	79.2%	54,677
6	Supplies - Materials	64,804	479	2,848	3,327	5.1%	42,942	5,922	2,995	8,917	20.8%	5,590
7	Capital Outlay	1,200	-	-	-	0.0%	1,150	-	1,150	1,150		1,150
8	Other Expense	20,380	-	4,079	4,079	20.0%	18,522	60	5,021	5,081	27.4%	1,002
		$ 20,039,182	**$ 13,366,321**	**3,047,381**	**$ 16,413,702**	**81.9%**	**$ 19,860,536**	**$ 13,993,674**	**$ 3,283,346**	**$ 17,277,020**	**87.0%**	**$ 863,318**
C)	**Extra Curricular Instruction 1800-2099**											
1	Salaries	$ 24,080	$ 6,176	1,520	$ 7,696	32.0%	$ 11,820	$ 6,300	$ 1,399	$ 7,698	65.1%	$ 2
2	Fringe Benefits	6,730	1,402	346	1,748	26.0%	2,678	1,420	317	1,737	64.9%	(11)
3	Purchased Services - Professional	10,486	-	6,349	6,349	60.5%	13,000	-	13,000	13,000	100.0%	6,651
4	Purchased Services - Property	-		-	-		-	-	-	-		-
5	Purchased Services - Other	-	-	-	-		-	-	-	-		-
6	Supplies - Materials	5,833	-	-	-	0.0%	-	-	87	87		87
7	Capital Outlay	-	-	-	-	0.0%	-	-	-	-		-
8	Other Expense	-	-	-	-		-	-	-	-		-
		$ 47,129	**$ 7,578**	**8,215**	**$ 15,793**	**33.5%**	**$ 27,498**	**$ 7,720**	**$ 14,803**	**$ 22,522**	**81.9%**	**$ 6,729**

SCHOOL DISTRICT 60

Statement of Net Position

For the Year Ending 6-30-2026

		For the Quarter Ending 9-30-2025					For the Quarter Ending 9-30-2026					
		Budget	Encumbrance 2025-26	1st Quarter Actual	FY 2025-2026 Audited	% Received or Expended Modified Accrual	Budget	Encumbrance 2026-27	1st Quarter Actual	FY 2026-2027 Unaudited	% Received or Expended Modified Accrual	Incr (Decr) from Prior Year
D)	**Support Services-Students 2100-2199**											
1	Salaries	$ 10,259,107	$ 7,048,709	1,719,542	$ 8,768,251	85.5%	$ 9,859,763	$ 7,180,592	$ 1,786,713	$ 8,967,305	90.9%	$ 199,054
2	Fringe Benefits	3,961,456	1,571,627	619,903	2,191,530	55.3%	3,164,181	1,578,067	631,994	2,210,061	69.8%	18,531
3	Purchased Services - Professional	276,788	191,429	34,457	225,887	81.6%	250,446	210,879	17,921	228,800	91.4%	2,913
4	Purchased Services - Property	5,866	-	-	-	0.0%	26,800	-	24,138	24,138	0.0%	24,138
5	Purchased Services - Other	78,571	17,788	5,885	23,673	30.1%	109,619	13,713	29,021	42,734	39.0%	19,061
6	Supplies - Materials	94,185	5,485	15,798	21,283	22.6%	49,943	1,386	4,186	5,572	11.2%	(15,711)
7	Capital Outlay	4,200	2,126	-	2,126	50.6%	4,230	-	450	450	10.6%	(1,676)
8	Other Expense	18,062	-	6,263	6,263	34.7%	12,210	-	3,457	3,457	28.3%	(2,806)
		$ 14,698,235	**$ 8,837,165**	**2,401,847**	**$ 11,239,012**	**76.5%**	**$ 13,477,192**	**$ 8,984,637**	**$ 2,497,880**	**$ 11,482,517**	**85.2%**	**$ 243,505**
E)	**Support Services-Instructional Staff 2200-2299**											
1	Salaries	$ 4,612,606	$ 2,877,722	746,904	$ 3,624,626	78.6%	$ 3,911,340	$ 2,847,709	$ 705,272	$ 3,552,981	90.8%	$ (71,645)
2	Fringe Benefits	1,691,466	635,336	237,310	872,647	51.6%	1,141,513	623,951	220,564	844,515	74.0%	(28,132)
3	Purchased Services - Professional	347,417	2,440	4,560	7,000	2.0%	250,579	40,150	49,150	89,300	35.6%	82,300
4	Purchased Services - Property	30,150	-	5,997	5,997	19.9%	13,500	-	-	-	0.0%	(5,997)
5	Purchased Services - Other	323,231	7,114	189,622	196,737	60.9%	300,277	-	180,664	180,664	60.2%	(16,073)
6	Supplies - Materials	89,165	1,077	19,786	20,864	23.4%	70,749	1,689	5,054	6,744	9.5%	(14,120)
7	Capital Outlay	35,464	25,795	-	25,795	72.7%	1,402	650	-	650	46.4%	(25,145)
8	Other Expense	52,446	50	13,156	13,206	25.2%	33,720	-	9,277	9,277	27.5%	(3,929)
		$ 7,181,945	**$ 3,549,535**	**1,217,336**	**$ 4,766,870**	**66.4%**	**$ 5,723,080**	**$ 3,514,149**	**$ 1,169,981**	**$ 4,684,131**	**81.8%**	**$ (82,739)**
F)	**General Administration 2300-2399**		Jobs in this category 12 month									
1	Salaries	$ 979,184	$ 589,783	225,752	$ 815,535	83.3%	$ 959,655	$ 528,957	$ 231,269	$ 760,226	79.2%	$ (55,309)
2	Fringe Benefits	358,019	140,054	69,784	209,838	58.6%	297,358	127,448	71,090	198,538	66.8%	(11,300)
3	Purchased Services - Professional	1,258,720	578,638	24,797	603,435	47.9%	685,500	387,688	82,041	469,729	68.5%	(133,706)
4	Purchased Services - Property	-	-	-	-	0.0%	-	-	100	100	0.0%	100
5	Purchased Services - Other	115,384	-	15,773	15,773	13.7%	161,868	2,780	41,416	44,196	27.3%	28,423
6	Supplies - Materials	48,700	625	7,668	8,293	17.0%	64,692	397	6,610	7,007	10.8%	(1,286)
7	Capital Outlay	11,906	4,684	3,992	8,676	72.9%	11,950	4,560	2,056	6,616	55.4%	(2,060)
8	Other Expense	144,143	240	33,558	33,798	23.4%	145,922	-	32,534	32,534	22.3%	(1,264)
		$ 2,916,056	**$ 1,314,023**	**381,324**	**$ 1,695,347**	**58.1%**	**$ 2,326,945**	**$ 1,051,831**	**$ 467,116**	**$ 1,518,946**	**65.3%**	**$ (176,401)**
G)	**School Administration 2400-2499**											
1	Salaries	$ 10,169,758	$ 7,333,030	1,617,898	$ 8,950,927	88.0%	$ 9,815,188	$ 7,505,079	$ 1,635,131	$ 9,140,210	93.1%	$ 189,283
2	Fringe Benefits	3,380,960	1,640,580	538,857	2,179,437	64.5%	2,883,754	1,653,224	542,640	2,195,865	76.1%	16,428
3	Purchased Services - Professional	33,360	8,050	150	8,200	24.6%	31,791	-	150	150	0.5%	(8,050)
4	Purchased Services - Property	33,337	-	-	-	0.0%	56,569	-	-	-	0.0%	-
5	Purchased Services - Other	27,820	440	3,282	3,722	13.4%	26,416	-	2,388	2,388	9.0%	(1,334)
6	Supplies - Materials	175,440	12,681	22,819	35,499	20.2%	167,815	10,225	33,890	44,115	26.3%	8,616
7	Capital Outlay	5,590	729	3,600	4,329	77.4%	9,433	-	-	-	0.0%	(4,329)
8	Other Expense	34,343	100	5,851	5,951	17.3%	12,195	540	6,122	6,662	54.6%	711
		$ 13,860,608	**$ 8,995,609**	**2,192,455**	**$ 11,188,065**	**80.7%**	**$ 13,003,161**	**$ 9,169,069**	**$ 2,220,321**	**$ 11,389,390**	**87.6%**	**$ 201,325**
H)	**Business Services 2500-2599**		Jobs in this category 12 month									
1	Salaries	$ 2,289,059	$ 1,530,576	530,447	$ 2,061,023	90.0%	$ 2,282,486	$ 1,706,245	$ 580,531	$ 2,286,776	100.2%	$ 225,753
2	Fringe Benefits	839,139	290,921	164,584	455,505	54.3%	710,983	315,043	182,486	497,529	70.0%	42,024
3	Purchased Services - Professional	62,408	1,232	2,029	3,261	5.2%	43,450	1,113	1,446	2,559	5.9%	(702)
4	Purchased Services - Property	372,797	242,155	81,241	323,395	86.7%	336,720	253,506	65,474	318,980	94.7%	(4,415)
5	Purchased Services - Other	54,065	370	8,169	8,539	15.8%	17,524	390	7,825	8,215	46.9%	(324)
6	Supplies - Materials	308,107	124,432	(21,269)	103,163	33.5%	255,511	127,316	44,675	171,991	67.3%	68,828
7	Capital Outlay	2,368	-	-	-	0.0%	2,131	-	-	-	0.0%	-
8	Other Expense	(576,076)	-	(170,432)	(170,432)	29.6%	(584,673)	60	(187,036)	(186,976)	32.0%	(16,544)
		$ 3,351,867	**$ 2,189,684**	**594,769**	**$ 2,784,454**	**83.1%**	**$ 3,064,133**	**$ 2,403,673**	**$ 695,400**	**$ 3,099,074**	**101.1%**	**$ 314,620**

SCHOOL DISTRICT 60

Statement of Net Position

For the Year Ending 6-30-2026

		For the Quarter Ending 9-30-2025					For the Quarter Ending 9-30-2026					
		Budget	Encumbrance 2025-26	1st Quarter Actual	FY 2025-2026 Audited	% Received or Expended Modified Accrual	Budget	Encumbrance 2026-27	1st Quarter Actual	FY 2026-2027 Unaudited	% Received or Expended Modified Accrual	Incr (Decr) from Prior Year
	Facilities, Maintenance and											
I)	**Operation of Plant 2600-2699**		Majority of jobs in the category are 12 months									
1	Salaries	$ 10,416,185	$ 7,218,711	2,428,720	$ 9,647,431	92.6%	$ 10,534,282	$ 5,893,129	$ 2,474,904	$ 8,368,034	79.4%	$ (1,279,397)
2	Fringe Benefits	3,886,770	1,028,034	860,784	1,888,818	48.6%	3,696,272	920,795	896,759	1,817,553	49.2%	(71,265)
3	Purchased Services - Professional	1,092,798	233,407	218,575	451,982	41.4%	1,106,238	288,553	246,390	534,943	48.4%	82,961
4	Purchased Services - Property	1,667,147	278,991	383,456	662,447	39.7%	1,676,271	310,269	528,360	838,629	50.0%	176,182
5	Purchased Services - Other	11,331	-	1,390	1,390	12.3%	15,030	-	-	-	0.0%	(1,390)
6	Supplies - Materials	6,840,353	146,078	956,908	1,102,986	16.1%	5,196,091	104,214	1,040,443	1,144,657	22.0%	41,671
7	Capital Outlay	163,702	6,378	-	6,378	3.9%	175,754	-	-	-	0.0%	(6,378)
8	Other Expense	4,860	-	703	703	14.5%	4,390	-	751	751	17.1%	48
		$ 24,083,146	**$ 8,911,600**	**4,850,536**	**$ 13,762,136**	**57.1%**	**$ 22,404,328**	**$ 7,516,959**	**$ 5,187,607**	**$ 12,704,567**	**56.7%**	**$ (1,057,569)**
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	125,092	68,343	28,809	97,152	77.7%	129,092	76,204	16,133	92,336	71.5%	(4,816)
5	Purchased Services - Other	3,526,564	3,125,451	140,131	3,265,582	92.6%	3,580,000	3,367,301	156,186	3,523,487	98.4%	257,905
6	Supplies - Materials	312,844	296,857	8,143	305,000	97.5%	287,829	154,631	10,549	165,180	57.4%	(139,820)
7	Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-
8	Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-
		$ 3,964,500	**$ 3,490,651**	**177,083**	**$ 3,667,733**	**92.5%**	**$ 3,996,921**	**$ 3,598,135**	**$ 182,868**	**$ 3,781,003**	**94.6%**	**$ 113,270**
K)	**Human Resources 2800-2839**		Jobs in this category 12 month									
1	Salaries	$ 1,056,902	$ 747,183	252,793	$ 999,976	94.6%	$ 1,069,500	$ 785,319	$ 262,723	$ 1,048,042	98.0%	$ 48,066
2	Fringe Benefits	348,915	167,085	72,746	239,831	68.7%	306,986	175,417	77,901	253,318	82.5%	13,487
3	Purchased Services - Professional	211,576	106,430	21,360	127,790	60.4%	260,000	79,946	15,827	95,773	36.8%	(32,017)
4	Purchased Services - Property	-	-	-	-	0.0%	-	-	-	-	0.0%	-
5	Purchased Services - Other	38,226	5,993	5,113	11,106	29.1%	26,942	5,047	5,671	10,718	39.8%	(388)
6	Supplies - Materials	34,560	9,879	3,743	13,622	39.4%	27,162	5,988	2,842	8,830	32.5%	(4,792)
7	Capital Outlay	-	-	-	$ -	#DIV/0!	5,396	-	-	-		-
8	Other Expense	19,045	169	4,256	4,425	23.2%	11,516	189	4,743	4,932	42.8%	507
		$ 1,709,224	**$ 1,036,740**	**360,011**	**$ 1,396,751**	**81.7%**	**$ 1,707,502**	**$ 1,051,907**	**$ 369,706**	**$ 1,421,613**	**83.3%**	**$ 24,862**
L)	**Information Systems Services 2840-2849, 2890**		Jobs in this category 12 month									
1	Salaries	$ 1,509,263	$ 1,019,399	339,842	$ 1,359,242	90.1%	$ 1,477,405	$ 1,081,108	$ 361,592	$ 1,442,700	97.7%	$ 83,458
2	Fringe Benefits	501,355	229,072	105,639	334,711	66.8%	444,579	240,004	114,930	354,934	79.8%	20,223
3	Purchased Services - Professional	67,600	5,034	7,266	12,300	18.2%	34,840	1,683	6,000	7,683	22.1%	(4,617)
4	Purchased Services - Property	424,863	24,430	206,165	230,595	54.3%	318,400	27,966	233,723	261,689	82.2%	31,094
5	Purchased Services - Other	1,802,029	249,773	1,290,599	1,540,372	85.5%	1,719,510	176,176	1,310,685	1,486,860	86.5%	(53,512)
6	Supplies - Materials	192,445	6,940	1,451	8,391	4.4%	61,575	4,219	3,288	7,507	12.2%	(884)
7	Capital Outlay	102,037	4,855	3,956	8,811	8.6%	66,072	26,207	-	26,207	39.7%	17,396
8	Other Expense	7,606	680	2,084	2,764	36.3%	5,477	-	2,599	2,599	47.5%	(165)
		$ 4,607,198	**$ 1,540,183**	**1,957,002**	**$ 3,497,184**	**75.9%**	**$ 4,127,858**	**$ 1,557,362**	**$ 2,032,817**	**$ 3,590,179**	**87.0%**	**$ 92,995**
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	-	150,000	150,000	25.0%	600,000	-	150,000	150,000	25.0%	-
6	Supplies - Materials	-	-	-	-	0.0%	-	-	-	-	0.0%	-
7	Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-
8	Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-
		$ 600,000	**$ -**	**150,000**	**$ 150,000**	**25.0%**	**$ 600,000**	**$ -**	**$ 150,000**	**$ 150,000**	**25.0%**	**$ -**

SCHOOL DISTRICT 60

Statement of Net Position

For the Year Ending 6-30-2026

		For the Quarter Ending 9-30-2025					For the Quarter Ending 9-30-2026					
		Budget	Encumbrance 2025-26	1st Quarter Actual	FY 2025-2026 Audited	% Received or Expended Modified Accrual	Budget	Encumbrance 2026-27	1st Quarter Actual	FY 2026-2027 Unaudited	% Received or Expended Modified Accrual	Incr (Decr) from Prior Year
N)	**Other Support Services 2990-2999**											
1	Salaries	$ 1,303,378	$ 162,035	585,610	$ 747,645	57.4%	$ 1,025,586	$ 197,024	$ 870,405	$ 1,067,429	104.1%	$ 319,784
2	Fringe Benefits	1,344,296	37,173	382,391	419,564	31.2%	1,256,570	44,470	377,503	421,973	33.6%	2,409
3	Purchased Services - Professional	29,800	12,791	2,979	15,770	52.9%	18,350	11,106	3,379	14,485	78.9%	(1,285)
4	Purchased Services - Property	-	-	-	-	0.0%		-		-	0.0%	-
5	Purchased Services - Other	24,807	-	-	-	0.0%	11,700	3,026	1,937	4,963	42.4%	4,963
6	Supplies - Materials	18,705	-	-	-	0.0%	9,637	-	-	-	0.0%	-
7	Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-
8	Other Expense	32,947	-	4,345	4,345	13.2%	4,260	-	3,622	3,622	85.0%	(723)
		$ 2,753,933	**$ 212,000**	**975,325**	**$ 1,187,325**	**43.1%**	**$ 2,326,103**	**$ 255,626**	**$ 1,256,846**	**$ 1,512,472**	**65.0%**	**$ 325,147**
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	12,719	7,265	235	7,500	59.0%	10,800	6,825	675	7,500	69.4%	-
7	Capital Outlay	-	-	-	-	0.0%	-	-	-	-	0.0%	-
8	Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-
		$ 26,680	**$ 7,265**	**235**	**$ 7,500**	**28.1%**	**$ 16,800**	**$ 6,825**	**$ 675**	**$ 7,500**	**44.6%**	**$ -**
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	551,821	375,464	31,362	406,826	73.7%	126,296	-	27,490	27,490	21.8%	(379,336)
6	Supplies - Materials	-	-	-	-	0.0%	-	-	-	-	0.0%	-
7	Capital Outlay	616,175	-	-	-	0.0%	381,000	73,762	227,986	301,748	0.0%	301,748
8	Other Expense	-	-	-	-	0.0%	-	-	-	-	0.0%	-
		$ 1,167,996	**$ 375,464**	**31,362**	**$ 406,826**	**34.8%**	**$ 507,296**	**$ 73,762**	**$ 255,476**	**$ 329,238**	**64.9%**	**$ (77,588)**
Q)	**Debt Services 5000-5999**											
1	Principal	$ 568,448	$ -	147,594	$ 147,594	26.0%	$ 568,448	$ -	$ 158,657	$ 158,657	27.9%	$ 11,063
2	Interest	104,295	-	14,517	14,517	13.9%	104,295	-	12,018	12,018	11.5%	(2,499)
		$ 672,743	**$ -**	**162,111**	**$ 162,111**	**24.1%**	**$ 672,743**	**$ -**	**$ 170,675**	**$ 170,675**	**25.4%**	$ 8,564
	Total Expenditures	**$ 183,621,779**	**$ 106,704,589**	**32,088,540**	**$ 138,793,129**		**$ 172,335,081**	**$ 106,236,531**	**$ 34,148,491**	**140,385,024**		**$ 1,591,895**
R)	**Reserves & Contingencies**											
1	Contingency Committed	$ 11,003,138			$ 3,063,390		$ 10,647,755			$ 3,128,214		
2	General Contingency-Unassigned	(10,018,283)			(71,962,517)		(2,830,062)			(78,629,411)		
3	New Facility Supplies - Assigned	-					-					
4	School Carryover - Assigned	177,540			177,540		297,937			297,937		
5	NonSpendable	-					-			-		
6	Reserve Fund Balance UPK	-			-		-			-		
7	Reserve Fund Balance CPP	2,995,957			3,031,833		1,736,816			1,736,815		
8	PrePaid	1,718,444			2,709,120		1,718,444			1,718,444		
9	TABOR Amendment 1-Restricted	5,250,000			5,250,000		5,250,000			5,250,000		
10	Multi-year Agreements-Restricted	1,329,999			1,329,999		1,329,999			1,329,999		
	Total Appropriated Reserves	**$ 12,456,795**	**$ -**	**$ -**	**$ (56,400,635)**		**$ 18,150,889**	**$ -**	**$ -**	**$ (65,168,002)**		
	Total Appropriation	**$ 196,078,574**	**$ 106,704,589**	**$ 32,088,540**	**$ 82,392,494**		**$ 190,485,970**	**$ 106,236,531**	**$ 34,148,491**	**$ 75,217,022**		

SCHOOL DISTRICT 60

FY 2026-27 the Quarter Ending 9-30-2026 Excluding Funds 10

	For the quarter ending 9-30-2026				
	Adopted Budget	**Encumbrance**	**Actual**	**FY 2026-2027 Unaudited**	**% Received Expended**
Athletic Fund 17					
Beginning fund balance	$ 346,465	$ -		$ 346,465	
Revenue	$ 3,468,818	$ -	$ 949,901	$ 949,901	27.4%
Expenditures	$ 3,603,219	$ 667,811	$ 611,632	$ 1,279,443	35.5%
Revenue over (under) expenditures	$ (134,401)	$ (667,811)	$ 338,269	$ (329,542)	
Ending fund balance	$ 212,064	$ (667,811)	$ 338,269	$ 16,923	
Insurance Fund 18					
Beginning fund balance	$ 1,995,605			$ 1,995,605	
Revenue	$ 2,400,000	-	622,544	$ 622,544	25.9%
Expenditures	$ 3,370,000	300,044	1,657,419	$ 1,957,463	58.1%
Revenue over (under) expenditures	$ (970,000)	$ (300,044)	$ (1,034,875)	$ (1,334,919)	
Ending fund balance	$ 1,025,605	$ (300,044)	$ (1,034,875)	$ 660,686	
General Fund Sub Fund Ending Fund Balance	**$ 1,237,669**	**$ (967,855)**	**$ (696,606)**	**$ 677,609**	

SCHOOL DISTRICT 60

FY 2026-27 the Quarter Ending 9-30-2026 Excluding Funds 10

Other Governmental Funds	Adopted Budget	Encumbrance	Actual	FY 2026-2027 Unaudited	% Received Expended
Grant Fund 22					
Beginning fund balance	$ -			$ -	
Revenue	$ 45,439,952		$ 8,024,599	$ 8,024,599	17.7%
Expenditures	$ 45,439,952	$ 9,165,289	$ 3,582,928	$ 12,748,217	28.1%
Revenue over (under) expenditures	$ -	$ (9,165,289)	$ 4,441,671	$ (4,723,618)	
Ending fund balance	$ -	$ (9,165,289)	$ 4,441,671	$ (4,723,618)	
Bond Redemption Fund 31					
Beginning fund balance	$ 18,225,407			$ 18,225,407	
Revenue	$ 18,427,311	$ -	$ 790,596	$ 790,596	4.3%
Expenditures	$ 17,902,558	$ -	$ 500	$ 500	0.0%
Revenue over (under) expenditures	$ 524,753	$ -	$ 790,096	$ 790,096	
Ending fund balance	$ 18,750,160	$ -	$ 790,096	$ 19,015,503	

SCHOOL DISTRICT 60

FY 2026-27 the Quarter Ending 9-30-2026 Excluding Funds 10

Bond Projects Fund 41	**Adopted Budget**	**Encumbrance**	**Actual**	**FY 2026-2027 Unaudited**	
Beginning fund balance	$ 7,551,131			$ 7,551,131	
Revenue	$ 100,000		$ 44,274	$ 44,274	44.3%
Expenditures	$ 4,997,675	$ 1,716,244	$ 667,870	$ 2,384,114	47.7%
Revenue over (under) expenditures	$ (4,897,675)	$ (1,716,244)	$ (623,596)	$ (2,339,840)	
Ending fund balance	$ 2,653,456	$ (1,716,244)	$ (623,596)	$ 5,211,291	
Risk Related Activity Fund 64					
Beginning fund balance	$ 1,630,096			$ 1,630,096	
Revenue	$ 1,328,270		$ 340,755	$ 340,755	25.7%
Expenditures	$ 2,442,000	$ 155,740	$ 877,967	$ 1,033,707	42.3%
Revenue over (under) expenditures	$ (1,113,730)	$ (155,740)	$ (537,212)	$ (692,952)	
Ending fund balance	$ 516,366	$ (155,740)	$ (537,212)	$ 937,144	
Other Governmental Funds Ending Balances	**$ 21,919,982**	**$ (11,037,273)**	**$ 4,070,959**	**$ 20,440,321**	

SCHOOL DISTRICT 60

FY 2026-27 the Quarter Ending 9-30-2026 Excluding Funds 10

Non-Major Governmental Funds	Adopted Budget	Encumbrance	Actual	FY 2026-2027 Unaudited	% Received Expended
Nutrition Services Fund 21					
Beginning fund balance	$ 9,655,235			$ 9,655,235	
Revenue	$ 9,524,191		$ 1,692,915	$ 1,692,915	17.8%
Expenditures	$ 12,831,414	$ 8,779,397	$ 469,442	$ 9,248,838	72.1%
Revenue over (under) expenditures	$ (3,307,223)	$ (8,779,397)	$ 1,223,473	$ (7,555,923)	
Ending fund balance	$ 6,348,012	$ (8,779,397)	$ 1,223,473	$ 2,099,312	
Student Activities Fund 23					
Beginning fund balance	$ 3,056,239			$ 3,056,239	
Revenue	$ 2,574,900		$ 588,032	$ 588,032	22.8%
Expenditures	$ 5,078,808	$ 114,282	$ 392,145	$ 506,426	10.0%
Revenue over (under) expenditures	$ (2,503,908)	$ (114,282)	$ 195,887	$ 81,606	
Ending fund balance	$ 552,331	$ (114,282)	$ 195,887	$ 3,137,845	

SCHOOL DISTRICT 60

FY 2026-27 the Quarter Ending 9-30-2026 Excluding Funds 10

Non-Major Governmental Funds	Adopted Budget	Encumbrance	Actual	FY 2026-2027 Unaudited	% Received Expended
Education Foundation Fund 27					
Beginning fund balance	$ 268,888			$ 232,498	
Revenue	$ 97,300		$ 19,433	$ 19,433	20.0%
Expenditures	$ 352,682	$ 2,069	$ 13,904	$ 15,974	4.5%
Revenue over (under) expenditures	$ (255,382)	$ (2,069)	$ 5,529	$ 3,459	
Ending fund balance	$ 13,506	$ (2,069)	$ 5,529	$ 235,957	
Capital Projects Fund 43					
Beginning fund balance	$ 36,060,476			$ 36,060,476	
Revenue	$ 5,156,000		$ 1,251,003	$ 1,251,003	24.3%
Expenditures	$ 21,785,732	$ 1,975,812	$ 2,389,831	$ 4,365,644	20.0%
Revenue over (under) expenditures	$ (16,629,732)	$ (1,975,812)	$ (1,138,829)	$ (3,114,641)	
Ending fund balance	$ 19,430,744	$ (1,975,812)	$ (1,138,829)	$ 32,945,835	
Non-Major Governmental Funds Ending Balances	**$ 26,344,593**	**$ (10,871,560)**	**$ 286,061**	**$ 38,418,949**	