

*Board of Education
Mesa County Valley School District 51*

Agenda

October 21, 2025

Board of Education Business Meeting

VISION STATEMENT

Engage, equip, and empower each and every student, each and every day.

DISTRICT MISSION

D51 engages our community, families and staff to deliver individualized, collaborative and challenging educational experiences to prepare each and every student for their brightest future.

BOARD PURPOSE

Providing effective and ethical governance – representative of community – to support continuous success for all students.

ESSENTIAL BOARD ROLES

Guide the District through the superintendent
Engage constituents Ensure alignment of resources and structure
Measure effectiveness Model excellence

BOARD’S CORE, DRIVING VALUES

Continuous student success, respect for all, student centered, integrity, engaged communication, continuous improvement, fiscal responsibility, accountability, strategically proactive, team effectiveness

BOARD MEMBERS

District A – Mr. José Luis Chávez District
B – Mrs. Barb Evanson
District C – Mrs. Andrea Haitz, President
District D – Mr. Will Jones, Vice
President District E – Ms. Angela Lema,
Secretary

SUPERINTENDENT

Board of Education Business Meeting

5:00 PM

1. Call to Order/Pledge of Allegiance/Moment of Silence/Roll Call
2. Agenda Approval
3. Meeting Minutes and Summary Approval
- 3.A. September 2, 2025 Board Work Session Minutes
- 3.B. September 5, 2025 Board Special Virtual Meeting Minutes
- 3.C. September 16, 2025 Board Business Meeting Minutes
4. Recognitions
- 4.A. Class 4A State Golf Champion and SWL Player of the Year
- 4.B. Safe Sports School Awards
5. Board Reports
- 5.A. Good Things
- 5.B. Committee/Activity Updates
6. D51 Happenings and Celebrations
7. Superintendent’s Report
- 7.A. Enrollment Report
- 7.B. Quarterly Financials
- 7.B.1. 2024/2025 Budget Summary Report, 4th Quarter
- 7.B.2. 2025/2026 Budget Summary Report, 1st Quarter
- 7.C. Wingate Memorial
8. Audience Comments
9. Consent Agenda
- 9.A. Licensed & Administrative Personnel Actions
- 9.B. Gifts from the Public
10. Business Items
- 10.A. Policy IKF, Graduation Requirements - 2nd Reading/Adoption
- 10.B. Policy JH, Student Absences and Excuses - 2nd Reading/Adoption
- 10.C. Wingate Memorial Approval
- 10.D. Resolution to Approve Sale of Property - Elm Street Cottage
11. Board Open Discussion
12. Future Meetings
- 12.A. November 18, 2025, Harry Butler Board Room, 5:00 p.m., Board Business Meeting
- 12.B. November/December Board Organizational Meeting, Harry Butler Board Room - TBA
13. Adjournment
14. Expulsion Report

PUBLIC PARTICIPATION AT BOARD MEETINGS; MEETING RULES

Adopted: September 14, 2021

Revised: November 19, 2024

The Board desires to hear the views of citizens of the District and welcomes public comments at business meetings. Public comments at work sessions or special meetings will not be allowed unless otherwise delineated on the meeting agenda. To ensure the safety, security, and orderly conduct at Board meetings all participants must adhere to these rules and any additional instructions provided by security personnel or meeting facilitators.

Eligibility and priority to address the Board: To ensure the students are prioritized and heard, the Board will allow students to speak first during the public comment portion of the meetings. Students wishing to address the Board must sign up and will be called in the order of registration before other community members.

Process/Procedure:

1. Individuals wishing to address the Board must sign up and will be called in the order of registration.
2. Comments will be limited to agenda item(s).
3. The public comment portion will be limited to 60 minutes unless the Board votes to extend the time. If additional time is approved, it will be at the discretion of the Board and based on the circumstances of the meeting.
4. Each speaker will be allotted up to three minutes to address the Board during public comment. If there are a large number of individuals signed up to speak, the Board reserves the right to reduce the time per speaker to ensure that as many voices are heard within the allotted comment period. If time constraints prevent all individuals from speaking during the public comment period, the Board encourages those unable to address the Board in person to submit their input via emails, written letters, or other formats. All submitted comments will be reviewed by the Board.
5. Speakers should not repeat the same message shared by others. If a speaker's point has already been addressed, comment briefly in support of previous comments and provide any other unique insights.

Prohibited Items: For security purposes, attendees may not bring bags into the meeting room. This includes, but is not limited to: backpacks, purses larger than a clutch, and tote bags. Exceptions will be made for medically necessary items or diaper bags, which are subject to inspection. Employees who are required to attend and work during the meeting are exempt from the bag policy but may be subject to standard security procedures.

Orderly Conduct:

1. All speakers and attendees are expected to maintain respectful and proper decorum during Board meetings.
2. Comments shall be directed to the Board as a whole and not an individual member, staff, or other attendees.
3. Personal attacks, threats, shouting, cheering, snapping, and other distractions or disruptive behavior, will not be tolerated.
4. Clapping after a comment may be allowed unless it is disrespectful or disrupts the flow of the meeting. Attendees are encouraged to keep expressions of support by clapping brief. If attendees disregard this expectation, the Board may temporarily pause the meeting to restore order or remove individuals causing the disruptions.
5. All comments must be age-appropriate, to include kindergarten through twelfth grade, and suitable for a school setting. Speakers are expected to use language and share content that is respectful and appropriate for all ages.
6. Comments containing profanity, vulgarity, or otherwise inappropriate material will not be permitted.
7. Attendees may not bring signs, banners, props, or other similar items/materials into the meeting. Any individual wishing to display any of the items referenced, or demonstrate, should do so in appropriate spaces outside of the meeting room, in compliance with District policies.
8. Media representatives wishing to record the Board meeting will be assigned a designated location to ensure their activities do not disrupt the proceedings or obstruct the view of attendees. All recording equipment must remain within the assigned area for the duration of the meeting.

Enforcement of Meeting Rules: Individuals who fail to follow the established rules for public comments or meeting decorum will receive a warning. If the disruptive behavior continues after the warning, the individual may be removed from the meeting. Repeated violations may result in a ban from attending future meetings as determined by the Board.

**Recognition:
Class 4A State Golf Champion and
Southwest League Player of the Year, Hunter Simmons**

Board of Education Resolution: 25/26: 18

Presented: October 21, 2025

Would Hunter Simmons please join us at the front of the room?

Across Colorado, countless high school athletes work hard to reach the top of their game. This year, Grand Junction High School senior Hunter Simmons did just that, earning the prestigious titles of 2025 Class 4A Boys Golf State Champion **and** Southwest League Player of the Year.

Hunter's path to the championship showed what years of hard work and determination can do. Over two tough days of competition, he shot a combined score of 139, finishing one under par to take the top spot. He sealed his win with a clutch birdie on the final holes, showing incredible resilience under intense pressure.

But Hunter's impact goes far beyond his score. His teammates and coaches have all shared that his leadership, strong work ethic, and sportsmanship have made him a standout on the team and across the school. He's known for putting in the work year-round, giving his best on the course, and showing respect for everyone he competes with, qualities that represent the very best of Tiger athletics.

Tonight, the Board of Education and Superintendent Dr. Hill congratulate Hunter for his outstanding achievements. Thank you for proudly representing Grand Junction High School, District 51, and the Western Slope. We can't wait to see what you do next!

Board of Education Resolution: 25/26: 19

Presented: October 21, 2025

Would Fruita Monument High School Athletic Trainer Jennifer Kimbrow, along with any other high school athletic trainers or athletic directors here tonight, please join the Board at the front of the room?

Tonight, we're proud to recognize all four of our comprehensive high schools, Central, Fruita Monument, Grand Junction, and Palisade, for earning the First Team Safe Sports School Award from the National Athletic Trainers' Association.

This recognition honors schools that go above and beyond to keep student-athletes safe through strong emergency preparedness, injury prevention, safe facilities, and education for both athletes and parents. The "First Team" distinction represents the highest level of safety standards, and only 10 other schools in Colorado hold this title, making it an incredible accomplishment for all four of our high schools to earn it.

This achievement reflects the hard work and expertise of our athletic trainers and our partnership with Community Hospital's Western Orthopedics and Sports Medicine team. Together, they ensure our student-athletes have the care, knowledge, and confidence they need to compete safely and successfully.

Tonight, the Board of Education and Superintendent Dr. Brian Hill proudly congratulate our schools and partners on this outstanding achievement. Thank you for your dedication to the health, safety, and success of our student-athletes across District 51.

D51 Demographic and Enrollment Forecast Update



10/21/25

Observations

- Enrollment continues to decline with approximately 470 fewer students in preliminary counts for SY25_26 as compared to last year
- “Cohort” effects are the main reason for decline with 350 fewer kindergarteners than seniors
- Births have increased during the past two years suggesting a potential “bottoming-out”
- There is new housing growth in west Grand Junction and Fruita, but there is not enough of it to reverse enrollment decline
- Housing affordability initiatives are beginning to emerge
- Enrollment will decline by 397 in SY26_27 and 1,326 over the next five years
- Four elementary schools will grow, and the rest of the schools will decline
- The enrollment effects of prior consolidation efforts have been as expected
- All enrollment data discussed here is preliminary and will be updated as counts are finalized

Enrollment History

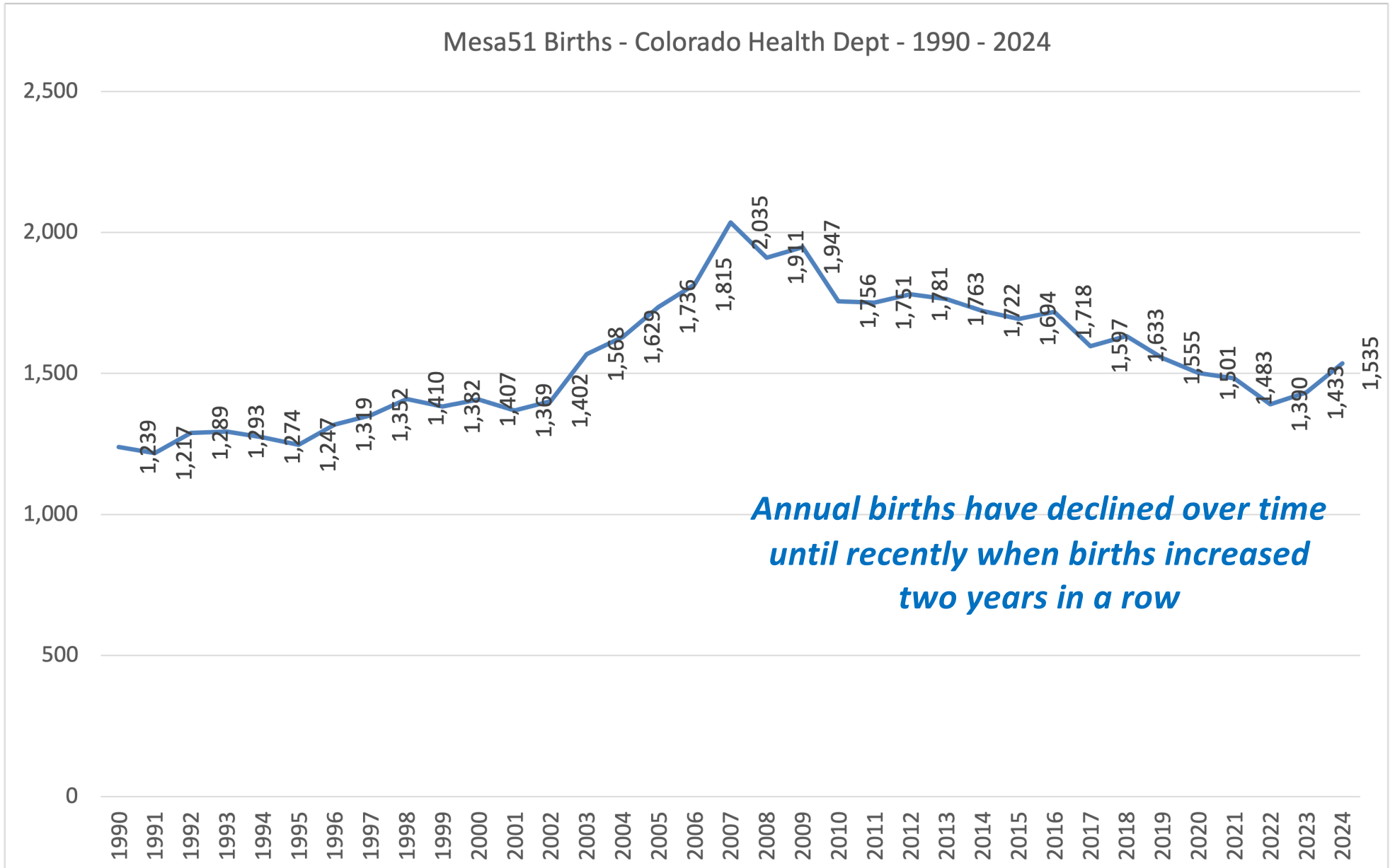
“Cohorts” or graduating classes move through the grades and retain their basic size as they move along

Historical Enrollment by Grade													
Year	K	1	2	3	4	5	6	7	8	9	10	11	12
2020	1521	1455	1465	1464	1471	1572	1532	1695	1684	1668	1692	1577	1570
2021	1487	1534	1497	1497	1483	1483	1581	1537	1694	1755	1660	1658	1653
2022	1354	1487	1530	1513	1507	1481	1493	1545	1506	1732	1678	1564	1648
2023	1270	1310	1486	1508	1503	1488	1474	1456	1535	1539	1651	1616	1588
2024	1249	1295	1323	1481	1521	1507	1458	1467	1458	1604	1499	1595	1627
2025	1241	1250	1297	1329	1454	1509	1514	1449	1507	1530	1528	1442	1598

Year	(K-5)	(6-8)	(9-12)	(K-12)	ps	Tot w PS	Net Growth
2020	8948	4911	6507	20366	807	21173	
2021	8981	4812	6726	20519	809	21328	155
2022	8872	4544	6622	20038	813	20851	-477
2023	8565	4465	6394	19424	795	20219	-632
2024	8376	4383	6325	19084	816	19900	-319
2025	8080	4470	6098	18648	782	19430	-470

District 51 - Births

Mesa51 Births - Colorado Health Dept - 1990 - 2024



Annual births have declined over time until recently when births increased two years in a row

Residential Development - Fruita

Korima



Infill Subdivision Between Fruita and Appleton



Fruita Mews

Development	Density	ES Attendance	Units	Units Under Construction	Available Homes	Foundation Pits
Korima	SFD	Rim Rock	90		7	
Korima	TH	Rim Rock	49			
Iron Wheel #3 & #4	SFD	Rim Rock	85	2	6	3
West Canyon	SFD	Rim Rock	13	2		
West Canyon	Paired	Rim Rock	12	8		
The Fruita Mews	TH	Monument Ridge	50 - Affordable		1	



Several of These have Strong Appeal to Active Adults

Many Vacant Lots for Sale



Residential Development - Redlands

More Large Lot Homes Than Elsewhere



Ridge Circle Townhomes



Development	Density	ES Attendance	Units	Units Under Construction	Available Homes	Foundation Pits
Redlands 360	SFD	Broadway		1	5	
Ridge Circle Townhomes	TH	Wingate		6		
Throughout Redlands		Vacant Lots and Scattered SFD Under Construction				

Residential Development - Pomona



Development	Density	ES Attendance	Units	Units Under Construction	Available Homes	Foundation Pits
Founders Colony	SFD	Pomona		10	1	1
Nexus	TH / APT	Pomona	122	Mostly Leased - Few Students		

Dos Rios

Development	Density	ES Attendance	Units	Units Under Construction	Available Homes	Foundation Pits
Shadow Mesa	SFD	Dos Rios		9	2	

Preliminary Forecast - Overall

<u>Year</u>	K	1	2	3	4	5	6	7	8	9	10	11	12
2026	1245	1254	1258	1298	1322	1450	1498	1506	1470	1578	1454	1472	1449
2027	1250	1258	1262	1258	1291	1318	1439	1490	1527	1541	1502	1398	1479
2028	1255	1263	1266	1262	1251	1287	1307	1431	1511	1598	1465	1445	1405
2029	1260	1268	1271	1266	1255	1247	1275	1299	1452	1581	1522	1408	1452
2030	1265	1273	1276	1271	1259	1251	1236	1267	1320	1522	1505	1465	1415

<u>Year</u>	(K-5)	(6-8)	(9-12)	(K-12)	ps	Tot w PS	Net Change
2026	7826	4474	5952	18252	782	19034	-397
2027	7636	4455	5918	18009	782	18791	-243
2028	7583	4248	5912	17742	782	18524	-267
2029	7567	4025	5963	17554	782	18336	-188
2030	7595	3822	5907	17324	782	18106	-231

Enrollment will continue to decline at all three school levels. "Cohorts" will continue to move through the grades, and the smaller cohorts are the reason for decline.

Elementary Schools

School	2026	2030
Appleton	471	535
Broadway	295	291
D51 ECC	203	203
Chatfield	364	293
Chipeta	345	321
Dos Rios	251	256
Dual Immersion	306	307
Fruitvale	416	464
Gateway Es	7	6
Independence Academy Es	330	324
Juniper Ridge	278	262
Lincoln Orchard Mesa	277	287
Monument Ridge	316	368
Loma	211	208
Mesa Valley Community	162	140
Mesa View	352	320
New Emerson	132	132
Orchard Ave	359	295
Pear Park	430	398
Pomona	384	343
Rim Rock	324	379
Rocky Mountain	458	428
Shelledy	322	309
Taylor	383	331
Thunder Mtn	442	457
Tope	346	338
Wingate	412	353

Preliminary Forecast by School

Middle Schools

School	2026	2030
Bookcliff	565	419
Juniper_Ridge	121	126
Fruita	687	550
Independence Academy Ms	238	226
Grand Mesa	489	462
Mesa Valley Community	77	77
Mt Garfield	535	420
Orchard Mesa	552	453
Redlands	649	563
West	458	452

High Schools

School	2026	2030
Central	1202	1244
Fruita Monument	1129	1210
Grand Junction	1997	1877
Mesa Valley Community	116	129
Palisade	1077	943
R-5	185	187

Restatement of Observations

- Enrollment continues to decline with approximately 470 fewer students in preliminary counts for SY25_26 as compared to last year
- “Cohort” effects are the main reason for decline with 350 fewer kindergarteners than seniors
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Business/Investment Reports

**2024-25 4th Quarter/End of Year
and
2025-26 1st Quarter**

October 21, 2025



Business/Investment Reports

- Prepared quarterly and reviewed by Fiscal Oversight Committee
- Budget and financial documents available on the District's Financial Transparency webpage
- Tonight's Presentation:
 - Key financial results from 2024-25
 - 2025-26 Q1 updates
 - Pressures and challenges ahead for planning



2024-25 General Fund Year-End Summary

- Unassigned Ending Fund Balance: \$7.6 million
- Revenue: 101.69% of budget (0.19% above March projections)
- Expenditures: 99.98% of budget (0.46% above March projections)



- Ended \$1.2 million stronger than projected in March due to sustained revenues
- Strong local, Specific Ownership tax collections
 - Interest earnings remained high due to delayed Fed rate cuts and District's continued efforts to maximize earnings through investment policy

Managing the Fund Balance

- 2024-25 Ending unassigned and committed fund balance: 23.1% of expenditures (0.5% above projected)
- Estimated \$3.2m of the \$7.6m unassigned reserves (the amount over 20% minimum) will be used for one-time COLA in-lieu payments for staff
 - Approved after budget adopted in June, will be formally added to budget in re-adoption
 - Included in 2025-26 end-of-year projections
- Retains a buffer if final student count funding is lower than budgeted
- Other one-time needs that may arise
- Not an ongoing source of funding



Other Funds: Pressures

- **Preschool (Fund 19):**
 - Used \$142k of reserves
 - Funding dependent on enrollment year-round
 - Currently partially supported by \$400k transfer from General Fund, will continue to monitor
- **Nutrition Services (Fund 21):**
 - Used \$350k of reserves
 - Future of HSMA will be decided by voters in the election
 - Continued pressures in staff and food costs vs. reimbursement rates
- **Risk Management (Fund 64):**
 - Used \$1m of reserves
 - Increasing insurance, claims, and staff costs
 - Transfer from General Fund is no longer sufficient

Other Funds: Highlights

- **Building Fund-GJHS (Fund 41):**
 - Final invoices nearly wrapped up, under budget
 - Excess funds to be returned to voters
- **Medical Insurance (Fund 62):**
 - Ended the year balanced and in a stable position
 - Reserves at target level, \$10.5m
 - Continuing to monitor increasing claim costs, impacts of rate adjustments in open enrollment
 - Insurance Open enrollment: Oct. 6th - 31st
 - District will continue to cover 100% of employee health insurance premium

2025-26 1st Quarter Financials

- Overall, revenues and expenditures tracking as expected
 - Similar trajectory as recent years across all funds
 - Still really early in the year
- **General Fund (Fund 10):**
 - Q1 Revenue:
 - 2025-26 - 22.85% of budget
 - 2024-25 - 23.24% of end-of-year actual
 - Q1 Expenses:
 - 2025-26 - 23.67% of budget
 - 2024-25 - 23.39% of end-of-year actual

Future Funding Challenges Expected

- **Federal funding uncertainty:**
 - Nearly \$2m in grant funds frozen over the summer, but ultimately released
 - Feds have not yet approved a budget establishing 2026-27 appropriations
- **State budget shortfalls:**
 - August Special Session didn't change current year K-12 allocations, \$200-\$300 million shortfall remains
 - State Legislative Council Staff (LCS) projects State 2026-27 shortfall at \$841 million
- Continued **enrollment declines** and changes to student count **averaging** expected

What We're Watching

- Final October funded student count
- Governor's November 1st budget proposal
- Federal budget approval
- Final enrollment projections for 2026-27
- State legislative session

Looking Ahead

- Short-term:
 - Stable, planning for the current year was adequate
- Long-term:
 - Structural challenges around available ongoing funds
 - Prioritize educational needs and competitive compensation
 - Align future spending with future revenues
- Committed to ongoing communication with staff and community stakeholders:
 - Continued financial updates
 - Sustainable long-term planning

Business/Investment Reports

**2024-25 4th Quarter/End of Year
and
2025-26 1st Quarter**

October 21, 2025

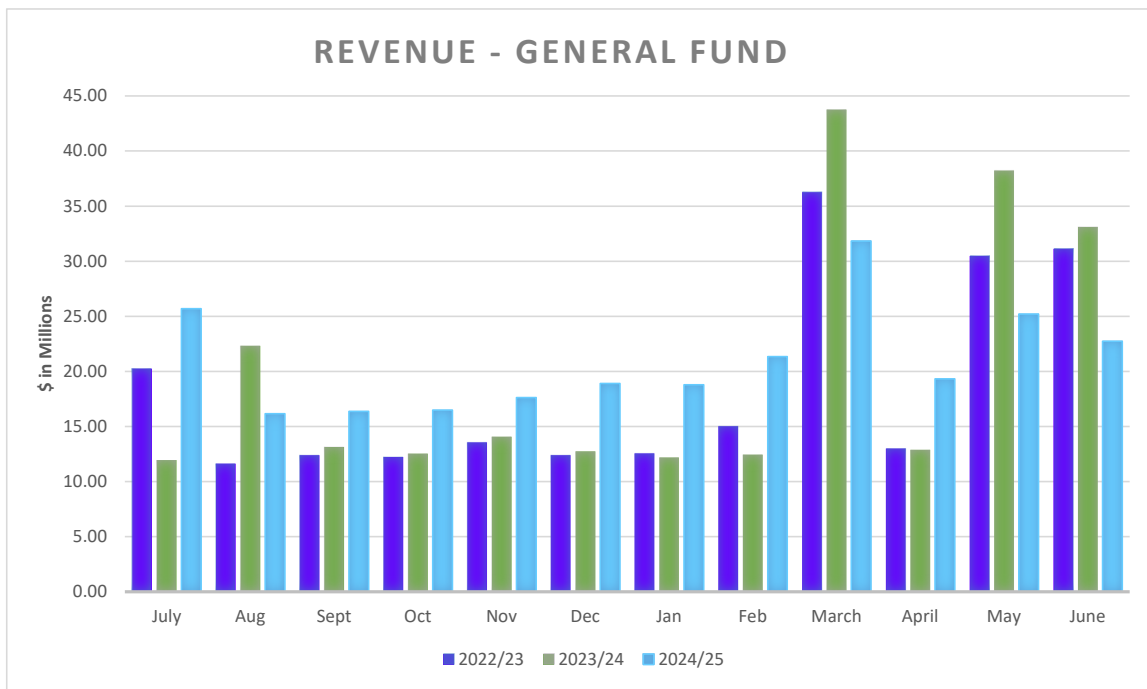


General Fund (10)
as of June 30, 2025

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$67,478,563	\$67,473,828	99.99%	\$68,066,981	\$67,651,887	99.39%	\$68,086,774	100.03%	0.91%
Specific Ownership	10,472,382	12,065,581	115.21%	10,714,237	10,922,954	101.95%	12,430,649	116.02%	3.03%
Interest	3,500,000	3,880,198	110.86%	3,300,000	4,711,797	142.78%	5,581,830	169.15%	43.85%
Other Local	1,798,382	2,363,147	131.40%	1,861,123	1,931,139	103.76%	2,070,061	111.23%	-12.40%
Override Election 1996	5,970,398	5,996,148	100.43%	6,280,859	6,218,050	99.00%	6,264,875	99.75%	4.48%
Override Election 2004	4,000,000	4,023,061	100.58%	4,000,000	3,956,900	98.92%	3,995,260	99.88%	-0.69%
State	141,404,936	143,328,548	101.36%	151,694,192	152,019,956	100.21%	151,899,265	100.14%	5.98%
Mineral Lease	350,000	153,210	43.77%	350,000	80,127	22.89%	84,868	24.25%	-44.61%
Federal	66,661	78,325	117.50%	78,393	84,910	108.31%	84,831	108.21%	8.31%
Total Revenue	\$235,041,322	\$239,362,046	101.84%	\$246,345,785	\$247,577,720	100.50%	\$250,498,413	101.69%	4.65%
EXPENDITURE:									
Instructional Programs	\$128,570,479	\$124,416,359	96.77%	\$143,175,398	\$142,136,935	99.27%	\$142,494,211	99.52%	14.53%
Pupil Support Services	26,005,682	23,508,654	90.40%	26,857,694	26,758,235	99.63%	25,027,778	93.19%	6.46%
General Administration Support Services	3,568,141	3,894,049	109.13%	4,092,151	4,085,029	99.83%	4,331,508	105.85%	11.23%
School Administration Support Services	19,663,209	18,414,793	93.65%	20,082,443	20,262,895	100.90%	19,688,709	98.04%	6.92%
Business Support Services	28,118,592	28,287,227	100.60%	32,048,990	31,883,159	99.48%	32,855,780	102.52%	16.15%
Central Support Services	7,411,779	8,128,362	109.67%	7,917,507	7,919,182	100.02%	8,234,675	104.01%	1.31%
Community Services & Other Support Services	64,732	45,781	70.72%	44,232	44,232	100.00%	15,488	35.02%	-66.17%
Other Uses/Leases	222,500	2,114,426		753,113	753,113		2,277,641		
Total Expenditure	\$213,625,114	\$208,809,651	97.75%	\$234,971,528	\$233,842,780	99.52%	\$234,925,790	99.98%	12.51%
Transfer to Charter Schools	\$11,359,839	\$11,580,675	101.94%	\$12,154,826	\$12,196,417	100.34%	\$12,461,045	102.52%	7.60%
Transfer to Preschool	400,000	400,000	100.00%	400,000	400,000	100.00%	400,000	100.00%	0.00%
Transfer to Capital Projects/Insurance	3,775,970	3,775,970	100.00%	3,775,970	3,775,970	100.00%	3,775,970	100.00%	0.00%
Transfer to Physical Activities	400,000	400,000	100.00%	400,000	400,000	100.00%	400,000	100.00%	0.00%
Transfer to Medical	1,500,000	1,500,000	100.00%	500,000	500,000	100.00%	500,000	100.00%	-66.67%
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	(4,000,552)	(3,910,586)	97.75%	(4,344,402)	(4,344,402)	100.00%	(4,344,402)	100.00%	11.09%
Transfer from 2017 Mill Levy Override - Professional Development Day	(631,247)	(613,254)	97.15%	(701,404)	(701,404)	100.00%	(701,404)	100.00%	14.37%
Total Expenditure and Transfers	\$226,429,124	\$221,942,456	98.02%	\$247,156,518	\$246,069,361	99.56%	\$247,416,999	100.11%	11.48%
GAAP Basis Result of Operations	8,612,198	17,419,590		(810,733)	1,508,359		3,081,414		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	38,171,264	38,171,264		62,655,714	62,655,714		62,655,714		
Reclassification: TABOR Emergency Reserve	7,064,860	7,064,860		0	0		0		
GAAP Basis Fund Balance (Deficit) at End of Year	\$53,848,322	\$62,655,714		\$61,844,981	\$64,164,073		\$65,737,128		
Reserves/Designations:									
Non-Spendable: Inventories	(\$250,000)	(\$344,631)		(\$400,000)	(\$400,000)		(\$381,447)		
Restricted: TABOR Emergency Reserve	(7,064,860)	(7,870,053)		(8,119,525)	(8,119,525)		(8,195,903)		
Committed: Board Designated Reserve Minimum	(22,642,912)	(22,194,246)		(49,431,304)	(49,213,872)		(49,483,400)		
Unassigned/Undesignated Fund Balance	\$23,890,550	\$32,246,784		\$3,894,152	\$6,430,676		\$7,676,378		

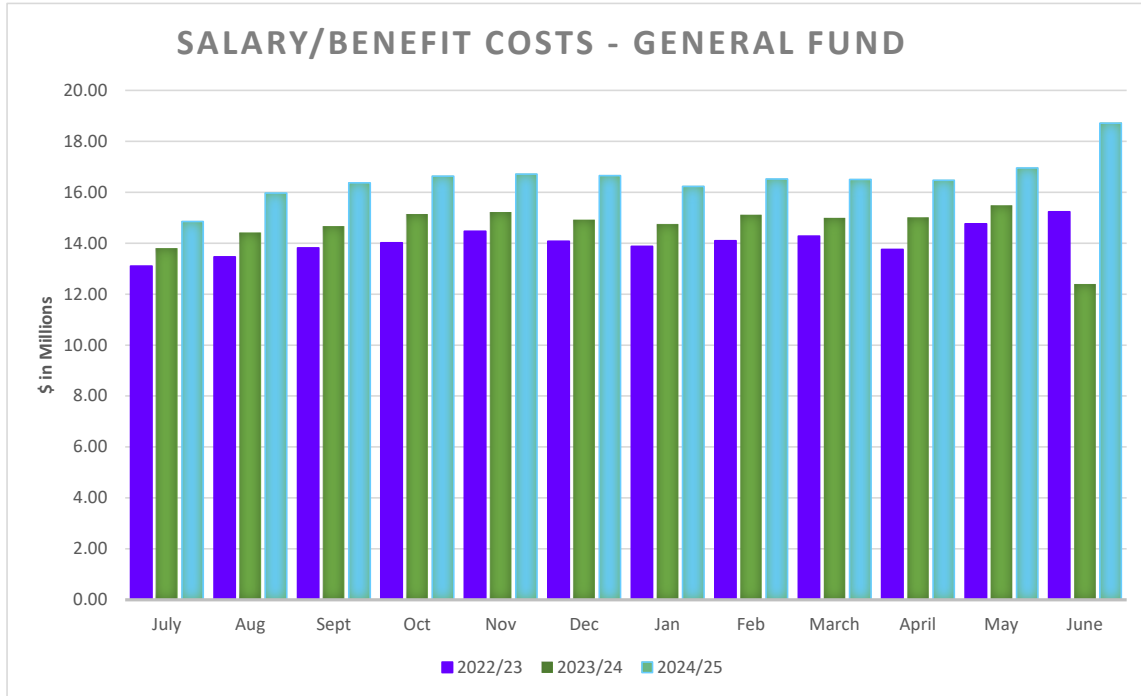
2023-24 Re-Adopted PPR is \$10,033.51 and is based on an averaged funded student count of 20,260.0 FTE. Actual K-12 student count is 19,309.5 FTE.

Anticipated will be updated quarterly and is based on Re-Adopted Budget



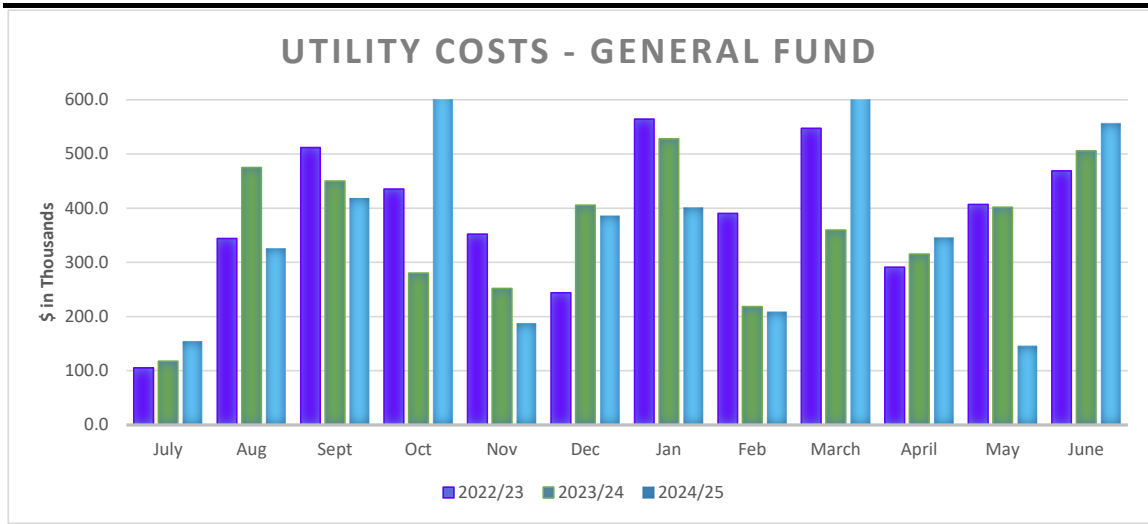
Note: The timing of Special Education revenue has varied in recent years - 2022/23 and 2024/25 received in July and 2023/24 received in August. Beginning in 2024/25, SB24-017 alters the distribution schedule of the state's portion of total program funding, resulting in larger state payments in the first part of the year and smaller payments when property taxes are received in the spring to create more equal monthly payments.

	2022/23	2023/24	2024/25
YTD Revenue	\$220,953,943	\$239,362,046	\$250,498,413
Annual Budget	\$218,275,802	\$235,041,322	\$246,345,785
YTD % of Budget	101.23%	101.84%	101.69%
EOY Actual Revenue	\$220,953,943	\$239,362,046	\$250,498,413
% of EOY Actual Revenue to Budget	101.23%	101.84%	101.69%

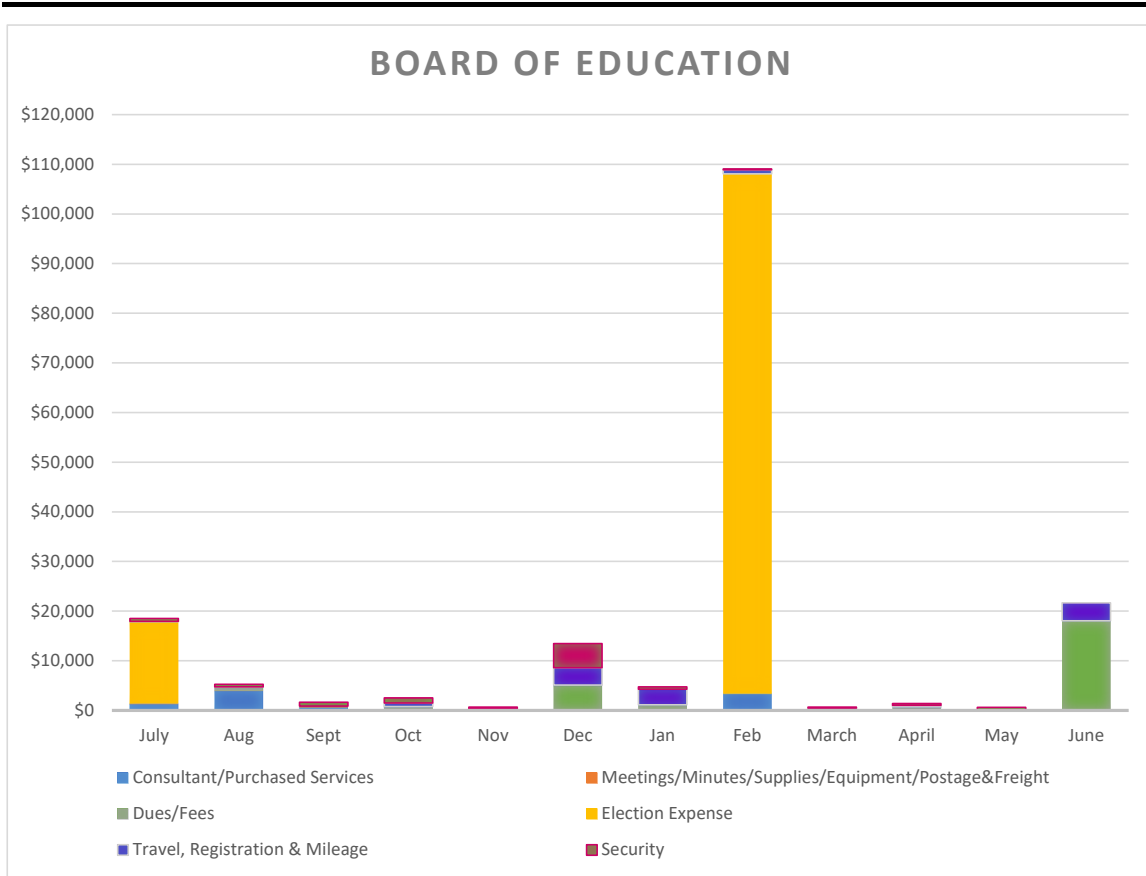


Note: June 2024 reflects adjustments for salaries/benefits moved into COVID grants.

	2022/23	2023/24	2024/25
YTD Exp	\$168,967,718	\$175,972,416	\$198,583,500
Annual Budget	\$172,618,077	\$184,568,301	\$201,951,667
YTD % of Budget	97.89%	95.34%	98.33%
EOY Actual Exp	\$168,967,104	\$175,972,416	\$198,583,500
% of EOY Actual Revenue to Budget	97.88%	95.34%	98.33%



Total-General Fund	2022/23	2023/24	2024/25
YTD Exp	\$4,662,327	\$4,309,164	\$4,419,046
Annual Budget	\$4,537,750	\$4,644,750	\$4,795,450
YTD % of Budget	102.75%	92.77%	92.15%
EOY Actual Exp	\$4,662,327	\$4,309,164	\$4,419,046
% of EOY Actual Revenue to Budget	102.75%	92.77%	92.15%
Natural Gas	2022/23	2023/24	2024/25
YTD Exp	\$900,958	\$723,148	\$706,144
Annual Budget	\$1,000,000	\$1,000,000	\$961,700
YTD % of Budget	90.10%	72.31%	73.43%
EOY Actual Exp	\$900,958	\$723,148	\$706,144
% of EOY Actual Revenue to Budget	90.10%	72.31%	73.43%
Fuel - Propane	2022/23	2023/24	2024/25
YTD Exp	\$57,778	\$43,366	\$40,992
Annual Budget	\$34,500	\$34,500	\$50,000
YTD % of Budget	167.47%	125.70%	81.98%
EOY Actual Exp	\$57,778	\$43,366	\$40,992
% of EOY Actual Revenue to Budget	167.47%	125.70%	81.98%
Electric	2022/23	2023/24	2024/25
YTD Exp	\$2,957,061	\$2,745,576	\$2,786,048
Annual Budget	\$2,818,750	\$2,925,750	\$2,897,750
YTD % of Budget	104.91%	93.84%	96.15%
EOY Actual Exp	\$2,957,061	\$2,745,576	\$2,786,048
% of EOY Actual Revenue to Budget	104.91%	93.84%	96.15%
Disposal Services	2022/23	2023/24	2024/25
YTD Exp	\$280,444	\$304,567	\$316,691
Annual Budget	\$230,000	\$230,000	\$310,000
YTD % of Budget	121.93%	132.42%	102.16%
EOY Actual Exp	\$280,444	\$304,567	\$316,691
% of EOY Actual Revenue to Budget	121.93%	132.42%	102.16%
Water	2022/23	2023/24	2024/25
YTD Exp	\$308,113	\$306,263	\$319,936
Annual Budget	\$303,000	\$303,000	\$325,500
YTD % of Budget	101.69%	101.08%	98.29%
EOY Actual Exp	\$308,113	\$306,263	\$319,936
% of EOY Actual Revenue to Budget	101.69%	101.08%	98.29%
Sewer	2022/23	2023/24	2024/25
YTD Exp	\$157,974	\$186,244	\$249,236
Annual Budget	\$151,500	\$151,500	\$250,500
YTD % of Budget	104.27%	122.93%	99.50%
EOY Actual Exp	\$157,974	\$186,244	\$249,236
% of EOY Actual Revenue to Budget	104.27%	122.93%	99.50%



	2022/23	2023/24	2024/25
YTD Exp	\$76,391	\$134,378	\$179,319
Annual Budget	\$66,323	\$136,323	\$181,654
YTD % of Budget	115.18%	98.57%	98.71%
EOY Actual Exp	\$76,391	\$134,378	\$179,319
% of EOY Actual Revenue to Budget	115.18%	98.57%	98.71%

Independence Academy
as of June 30, 2025

	2023-24 Re-Adopted Budget	Audited 2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated as of 3/31/25	% of Budget	2024-25 Actual 6/30/25	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	\$40,000	\$93,942	235%	\$100,000	\$100,000	100.00%	\$99,803	99.80%	6.24%
Universal Pre K	245,000	166,513	68%	191,390	191,390	100.00%	191,390	100.00%	14.94%
Interest	-	126,696		120,000	120,000	100.00%	116,608	97.17%	-7.96%
Read Act	10,000	-	0%	-	-		-		
Miscellaneous Income	35,004	37,331	107%	65,000	65,000	100.00%	86,453	133.00%	131.59%
Pre-K Fees	-	66,212		65,000	65,000	100.00%	63,440	97.60%	-4.19%
Material Fees	23,000	27,788	121%	27,000	27,000	100.00%	27,990	103.67%	0.73%
Tech Fees	-	795		-	-		3,230		306.29%
Elective Class Fees	-	455		-	-		-		-100.00%
Library Fees	-	(180)		-	-		-		-100.00%
MCVSD#51 Mill Levy Override 1996,2004	235,955	207,792	88%	250,142	250,142	100.00%	219,693	87.83%	5.73%
Mill Levy Matching Grant	-	20,587		-	-		-		-100.00%
Erate	15,000	-	0%	-	-		30,836		
Donations	-	-		-	-		-		
CDHS Stabilization Grant	-	7,023		-	-		-		-100.00%
Mesa County QRIS Grant	-	-		-	-		-		
Capacity Building Grant	-	-		-	-		-		
PERA on Behalf Revenue	-	9,753		-	-		44,097		352.14%
Total Revenue	\$603,959	\$764,708	126.62%	\$818,532	\$818,532	100.00%	\$883,541	107.94%	15.54%
EXPENDITURE:									
Salaries	\$2,650,000	\$2,341,080	88.34%	\$2,800,000	\$2,800,000	100.00%	\$2,576,683	92.02%	10.06%
Benefits	932,000	897,902	96.34%	1,150,000	1,150,000	100.00%	1,146,754	99.72%	27.71%
Purchased Services	623,000	698,252	112.08%	730,000	730,000	100.00%	735,063	100.69%	5.27%
Professional Development	50,000	56,395	112.79%	60,000	60,000	100.00%	62,406	104.01%	10.66%
Facility Rent	611,668	535,031	87.47%	686,956	686,956	100.00%	648,655	94.42%	21.24%
Supplies	110,000	116,170	105.61%	150,000	150,000	100.00%	204,554	136.37%	76.08%
Curriculum	-	1,086		-	-		-		
Furniture and Fixtures	10,000	12,702	127.02%	5,000	5,000	100.00%	18,287	365.74%	43.97%
Technology	100,000	162,051	162.05%	80,000	80,000	100.00%	64,157	80.20%	-60.41%
Capital Projects	80,000	114,528	143.16%	50,000	50,000	100.00%	110,932	221.86%	-3.14%
Equipment	-	7,239		10,000	10,000	100.00%	-	0.00%	-100.00%
Other Expenses	5,000	-	0.00%	5,000	5,000	100.00%	10	0.20%	
Total Expenditure/Contingency	\$5,171,668	\$4,942,436	95.57%	\$5,726,956	\$5,726,956	100.00%	\$5,567,500	97.22%	12.65%
Expenditure/Contingency+(-) Revenue	(\$4,567,709)	(\$4,177,728)	91.46%	(\$4,908,424)	(\$4,908,424)	100.00%	(\$4,683,960)	95.43%	12.12%
Transfer from General Fund*	\$4,585,317	\$4,585,314	100.00%	\$4,957,068	\$4,957,068	100.00%	\$4,974,886	100.36%	8.50%
Fund Balance (Deficit) at Beginning of Year	4,811,631	4,755,107	98.83%	5,162,693	5,162,693	100.00%	5,162,693	100.00%	8.57%
Fund Balance (Deficit) at End of Year	\$4,829,239	\$5,162,693	106.90%	\$5,211,337	\$5,211,337	100.00%	\$5,453,620	104.65%	5.64%
MILL LEVY:									
MCVSD#51 Mill Levy Override 2017	\$153,826	\$135,573	88.13%	\$158,150	\$158,150	100.00%	\$138,993	87.89%	2.52%
Total Revenue	\$153,826	\$135,573	88.13%	\$158,150	\$158,150	100.00%	\$138,993	87.89%	2.52%
EXPENDITURE:									
Curriculum	\$130,000	\$93,514	71.93%	\$78,000	\$78,000	100.00%	\$53,225	68.24%	-43.08%
Technology	25,000	-	0.00%	30,000	30,000	100.00%	53,342	177.81%	
Professional Development	50,000	50,505	101.01%	50,150	50,150	100.00%	60,257	120.15%	19.31%
Total Expenditure	\$205,000	\$144,019	70.25%	\$158,150	\$158,150	100.00%	\$166,824	105.48%	15.83%
Expenditure + (-) Revenue	(\$51,174)	(\$8,446)	16.50%	\$0	\$0		(\$27,831)		229.52%
Fund Balance (Deficit) at Beginning of Year	83,485	83,485	100.00%	75,039	75,039	100.00%	75,039	100.00%	-10.12%
Fund Balance (Deficit) at End of Year	\$32,311	\$75,039	232.24%	\$75,039	\$75,039	100.00%	\$47,208	62.91%	-37.09%
STATE GRANT REVENUE:									
ESSER III funds	\$0	\$0		\$0	\$0		\$0		
CS Capital Construction Grant	99,600	180,273	181.00%	150,000	150,000	100.00%	177,540	118.36%	18.36%
Total Revenue	\$99,600	\$180,273	181.00%	\$150,000	\$150,000	100.00%	\$177,540	118.36%	18.36%
EXPENDITURE:									
ESSER III Expenditures	\$0	\$52,967		\$0	\$0		\$0		-100.00%
CS Capital Construction Expenditure	99,600	180,273	181.00%	150,000	150,000	100.00%	177,540	118.36%	-1.52%
Total Expenditure	\$99,600	\$233,240	234.18%	\$150,000	\$150,000	100.00%	\$177,540	118.36%	-23.88%
Expenditure + (-) Revenue	\$0	(\$52,966)		\$0	\$0		\$0		-100.00%

Fund Balance (Deficit) at Beginning of Year	49,432	49,432	100.00%	(3,534)	(3,534)	100.00%	(3,534)	100.00%	-107.15%
Fund Balance (Deficit) at End of Year	\$49,432	(\$3,534)	-7.15%	(\$3,534)	(\$3,534)	100.00%	(\$3,534)	100.00%	0.00%
FUNDRAISING REVENUE:									
Fees: Supplies/Field Trips	\$82,000	\$119,423	145.64%	\$115,000	\$115,000	100.00%	\$109,940	95.60%	-7.94%
Other Income	120	2,486	2071.67%	1,000	1,000	100.00%	3,639	363.94%	46.40%
Local Fundraising	20,000	41,064	205.32%	20,000	20,000	100.00%	28,209	141.04%	-31.31%
Total Revenue	\$102,120	\$162,973	159.59%	\$136,000	\$136,000	100.00%	\$141,788	104.26%	-13.00%
EXPENDITURE:									
Purchased Services	\$96,000	\$210,615	219.39%	\$136,000	\$136,000	100.00%	\$172,978	127.19%	-17.87%
Total Expenditure	\$96,000	\$210,615	219.39%	\$136,000	\$136,000	100.00%	\$172,978	127.19%	-17.87%
Expenditure + (-) Revenue	\$6,120	(\$47,642)	-778.46%	\$0	\$0		(\$31,190)		-34.53%
Fund Balance (Deficit) at Beginning of Year	251,741	233,483	92.75%	185,841	185,841	100.00%	185,841	100.00%	-20.40%
Fund Balance (Deficit) at End of Year	\$257,861	\$185,841	72.07%	\$185,841	\$185,841	100.00%	\$154,651	83.22%	-16.78%
CAPITAL PROJECTS FUND - BUILDING									
Building Lease Revenue	\$715,060	\$702,938	98.30%	\$836,956	\$836,956	100.00%	\$810,140	96.80%	15.25%
Proceeds from Issuance of Debt	\$0	\$0		\$7,011,095	\$7,011,095	100.00%	6,767,907	96.53%	
Bond Accounts Interest	35,004	53,268	152.18%	60,000	60,000	100.00%	178,303	297.17%	234.73%
Total Revenue	\$750,063	\$756,205	100.82%	\$7,908,051	\$7,908,051	100.00%	\$7,756,350	98.08%	925.69%
EXPENDITURE:									
Debt Service Payments	\$715,060	\$697,338	97.52%	\$836,956	\$836,956	100.00%	\$776,514	92.78%	-7.22%
Excess Funds Transfer to IACS	-	35,004		55,000	55,000	100.00%	54,719	99.49%	-0.51%
Bond Insurance	-	-		52,055	52,055	100.00%	57,505	110.47%	10.47%
Project Construction	-	-		6,964,040	6,964,040	100.00%	1,735,416	24.92%	-75.08%
Total Expenditure	\$715,060	\$732,342	102.42%	\$7,908,051	\$7,908,051	100.00%	\$2,624,153	33.18%	-66.82%
Expenditure + (-) Revenue	\$35,004	\$23,864	68.18%	\$0	\$0		\$5,132,197		21406.02%
Fund Balance (Deficit) at Beginning of Year	1,287,194	1,287,194	100.00%	1,311,058	1,311,058	100.00%	1,311,058	100.00%	1.85%
Fund Balance (Deficit) at End of Year	\$1,322,198	\$1,311,058	99.16%	\$1,311,058	\$1,311,058	100.00%	\$6,443,255	491.45%	391.45%

Independence Academy Cash Flow for 2024-25

as of June 30, 2025

	ACTUAL	9/30/24				12/31/24				3/31/25				6/30/25			
	FYE	ACTUAL				ACTUAL				ACTUAL				ACTUAL			
	6/30/24	Jul-24	Aug-24	Sep-24	TOTAL	Oct-24	Nov-24	Dec-24	TOTAL	Jan-25	Feb-25	Mar-25	TOTAL	Apr-25	May-25	Jun-25	TOTAL
Total Cash--Beginning of Month	\$5,361,111 (A)	\$5,832,157	\$5,782,260	\$5,839,231	\$5,832,157	\$6,753,685	\$5,972,573	\$5,982,270	\$5,832,157	\$6,090,136	\$6,133,587	\$6,195,521	\$5,832,157	\$6,230,336	\$6,196,079	\$6,305,822	\$5,832,157
Cash received:																	
Per Pupil Revenue	\$4,585,314	\$409,141	\$409,141	\$409,141	\$1,227,423	\$409,141	\$409,141	\$409,141	\$2,454,846	\$420,007	\$420,007	\$420,007	\$3,714,866	\$420,007	\$420,007	\$420,007	\$4,974,886
ECEA Spec Ed	\$93,942	8,615	8,615	8,615	25,845	8,615	8,615	8,615	\$51,690	8,615	8,615	8,615	\$77,535	8,615	8,615	5,038	\$99,803
Universal Pre-K	\$166,513	-	-	19,139	19,139	19,139	19,139	19,139	\$76,556	19,139	19,139	19,139	\$133,973	19,139	38,278	-	\$191,390
Interest	\$126,696	11,084	11,140	10,486	32,711	10,262	9,677	9,595	\$62,245	9,357	8,445	9,267	\$89,314	9,007	9,293	8,994	\$116,608
Colorado Read Act	\$0	-	-	-	0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
Other-Miscellaneous	\$37,331	-	10,445	198	10,643	54,719	-	500	\$65,862	20,476	-	-	\$86,338	-	115	-	\$86,453
Pre-K Fees	\$66,212	650	6,575	10,690	17,915	6,800	4,500	6,300	\$35,515	6,000	6,825	6,000	\$54,340	5,000	4,000	100	\$63,440
Material Fees	\$27,788	26,500	1,490	80	28,070	60	(140)	-	\$27,990	-	-	-	\$27,990	-	-	-	\$27,990
Tech Fees	\$795	-	-	-	0	-	-	-	\$0	-	50	-	\$50	-	1,350	1,830	\$3,230
Elective Class Fees	\$455	-	-	-	0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
Library Fees	(\$180)	-	-	-	0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
Rent Income	\$0	-	-	-	0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
Capital Construction Grant	\$180,273	-	14,838	14,846	29,684	14,846	14,846	14,846	\$74,221	14,846	14,745	29,491	\$133,303	14,745	-	29,491	\$177,540
Asset Sale	\$0	-	-	-	0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
MCSO#51 Mill Levy Override 1996 & 2004	\$207,792	20,245	20,245	20,245	60,736	20,245	20,245	20,245	\$121,471	21,445	21,445	21,445	\$185,807	21,445	21,445	(9,004)	\$219,693
MCSO#51 Mill Levy Override 2017	\$135,573	13,198	13,198	13,198	39,595	13,198	13,198	13,198	\$79,191	13,160	13,160	13,160	\$118,670	13,160	13,160	(5,997)	\$138,993
Mill Levy Matching Grant	\$20,587	-	-	-	0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
ESSER III	\$0	-	-	-	0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
Erate	\$0	-	16,459	-	16,459	14,377	-	-	\$30,836	-	-	-	\$30,836	-	-	-	\$30,836
Donation	\$0	-	-	-	0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
CDHS Stabilization Grant	\$7,023	-	-	-	0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
Mesa County QRIS Grant	\$0	-	-	-	0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
PERA on Behalf Revenue	\$9,753	-	-	-	0	-	-	-	\$0	-	-	-	\$0	-	-	44,097	\$44,097
Capacity Building Grant	\$0	-	-	-	0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
Student fees	\$119,423	72,122	5,517	7,016	84,655	6,646	3,070	2,380	\$96,751	1,686	5,487	615	\$104,539	1,796	5,192	(1,587)	\$109,940
Student Activity other	\$2,486	43	76	-	119	334	(10)	614	\$1,057	720	40	98	\$1,915	1,506	864	(36)	\$4,249
Fundraising revenue	\$41,064	93	2,539	1,272	3,904	2,363	2,760	9,586	\$18,613	110	-	50	\$18,773	3,468	5,358	-	\$27,599
Total cash received	\$5,828,842	\$561,692	\$520,279	\$514,927	\$1,596,898	\$80,744	\$505,042	\$514,159	\$3,196,843	\$535,561	\$517,959	\$527,887	\$4,778,249	\$517,889	\$527,677	\$492,933	\$6,316,747
Cash expenditures:																	
Salaries	\$2,378,624	188,165	\$207,498	203,109	\$ 598,772	\$204,501	\$207,229	\$238,758	\$ 1,249,240	\$203,747	\$205,793	\$211,098	\$ 1,869,878	\$240,196	\$232,122	\$234,488	\$ 2,576,683
Benefits	\$911,866	73,901	79,734	87,891	241,526	85,196	86,747	82,592	\$ 496,060	86,973	87,000	92,040	\$ 762,072	102,289	97,525	184,867	\$ 1,146,754
Purchased Services	\$699,711	119,704	63,516	50,917	234,137	62,369	57,688	52,871	\$ 407,065	56,638	58,859	53,433	\$ 575,994	60,191	70,612	28,267	\$ 735,063
Professional Development	\$106,900	19,477	4,327	8,637	32,441	8,780	5,123	14,110	\$ 60,454	10,515	9,509	1,164	\$ 81,642	16,809	12,263	11,949	\$ 122,663
Facility Rent	\$715,304	60,027	59,444	59,552	179,022	59,552	59,539	132,114	\$ 430,228	131,989	131,989	131,989	\$ 826,195	-	-	-	\$ 826,195
Office supplies	\$20,392	2,062	1,259	1,348	4,669	2,937	1,221	779	\$ 9,606	3,245	1,396	817	\$ 15,064	3,098	1,969	32	\$ 20,163
Instructional supplies	\$95,779	47,031	12,312	2,362	61,705	2,902	1,967	5,847	\$ 72,421	4,428	1,888	3,269	\$ 82,006	88,963	11,204	2,217	\$ 184,390
Curriculum	\$94,601	27,084	4,188	5,416	36,688	254	864	-	\$ 37,807	-	4,701	-	\$ 42,507	7,399	181	3,138	\$ 53,225
Equipment	\$7,239	-	-	-	-	-	-	-	\$ -	-	-	-	\$ -	-	-	-	\$ -
Furniture and Fixtures	\$12,702	496	-	179	676	-	-	-	\$ 676	-	-	-	\$ 676	370	17,169	73	\$ 18,287
Misc Expense	\$0	-	-	-	-	-	10	-	\$ 10	-	-	-	\$ 10	-	-	-	\$ 10
Technology	\$162,051	1,692	8,874	90	10,656	2,902	15	100	\$ 13,674	540	-	3,320	\$ 17,533	39,520	37,929	22,516	\$ 117,499
Capital Construction	\$114,528	11,600	5,000	11,550	28,150	-	-	11,600	\$ 39,750	2,000	14,387	-	\$ 56,137	420	32,815	21,560	\$ 110,932
Other-Student activities	\$210,615	14,154	10,456	12,177	36,787	32,058	9,930	14,530	\$ 93,306	6,649	12,909	12,627	\$ 125,491	21,987	18,554	6,947	\$ 172,978
Total cash expenditures	\$5,530,311	\$565,393	\$456,608	\$443,228	\$1,465,229	\$461,452	\$430,334	\$553,281	\$2,910,295	\$506,723	\$528,432	\$509,754	\$4,455,205	\$581,242	\$532,344	\$516,052	\$6,084,842
Change in Accounts Payable/Receivable	\$172,515	(\$46,196)	(\$6,701)	\$842,755	\$789,860	(\$900,405)	(\$65,011)	\$146,988	(\$28,569)	\$14,614	\$72,407	\$16,683	\$75,135	\$29,096	\$114,410	(\$55,050)	\$163,591
Total Cash--end of month	\$5,832,157 (B)	\$5,782,260	\$5,839,231	\$6,753,685	\$6,753,685	\$5,972,573	\$5,982,270	\$6,090,136	\$6,090,136	\$6,133,587	\$6,195,521	\$6,230,336	\$6,230,336	\$6,196,079	\$6,305,822	\$6,227,653	\$6,227,653
Cash Balances:																	
Operating account	\$2,929,231	\$2,867,675	\$2,937,642	\$3,861,437	\$3,861,437	\$3,078,653	\$3,074,216	\$3,156,263	\$3,156,263	\$3,208,678	\$3,223,996	\$3,260,522	\$3,260,522	\$3,215,569	\$3,314,290	\$3,268,156	\$3,268,156
Savings account	148,873	149,062	204,699	204,918	204,918	205,134	205,340	205,529	205,529	205,723	205,888	206,059	206,059	206,236	206,425	206,596	206,596
Money Market account	55,405	55,417	-	-	0	-	-	-	0	-	-	-	0	-	-	-	0
Payment Account	562	1,247	11,171	16,217	16,217	12,196	9,435	20,288	20,288	34,932	60,118	27,979	27,979	13,156	11,447	220	220
Colo Trust	2,393,253	2,404,137	2,415,056	2,425,324	2,425,324	2,435,369	2,444,840	2,454,246	2,454,246	2,463,409	2,471,689	2,480,786	2,480,786	2,489,616	2,498,720	2,507,543	2,507,543
Student Activities Account	304,833	304,723	270,662	245,789	245,789	241,221	248,438	253,810	253,810	220,844	233,829	254,991	254,991	271,502	274,940	245,138	245,138
Total Cash--end of month	\$5,832,157 (B)	\$5,782,260	\$5,839,231	\$6,753,685	\$6,753,685	\$5,972,573	\$5,982,270	\$6,090,136	\$6,090,136	\$6,133,587	\$6,195,521	\$6,230,336	\$6,230,336	\$6,196,079	\$6,305,822	\$6,227,653	\$6,227,653
Restricted cash:																	
Tabor 3%	\$153,363	168,469	168,469	168,469	168,469	168,469	168,469	173,268	173,268	173,268	173,268	173,268	173,268	173,268	173,268	173,268	173,268
Capital Projects																	
Other restricted:																	
Fundraising for specific purpose																	
Fees collected for specific purpose																	
Unspent grant revenues																	
Other?-name																	
Unrestricted	5,678,794	5,613,791	5,670,762	6,585,216	6,585,216	5,804,104	5,813,801	5,916,868	5,916,868	5,960,319	6,022,253	6,057,068	6,057,068	6,022,811	6,132,554	6,054,385	6,054,385
Total Cash--end of month	\$5,832,157 (B)	\$5,782,260	\$5,839,231	\$6,753,685	\$6,753,685	\$5,972,573	\$5,982,270	\$6,090,136	\$6,090,136	\$6,133,587	\$6,195,521	\$6,230,336	\$6,230,336				

Juniper Ridge Community School
as of June 30, 2025

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated as of 3/31/25	% of Budget	Audited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
Mill Levy Override 1996 & 2004	\$202,395	\$178,237	88.06%	\$202,935	\$202,935	100.00%	\$178,233	87.83%	0.00%
Mill Levy Override 2017	131,947	116,291	88.13%	128,304	128,304	100.00%	112,762	87.89%	-3.03%
Mill Levy Override Matching Fund	-	17,659		-	-		-		
Special Ed	156,738	126,151	80.49%	156,737	156,737	100.00%	163,315	104.20%	29.46%
Capital Construction Grant	153,783	177,847	115.65%	165,000	165,000	100.00%	153,163	92.83%	-13.88%
ESSER II Grant	28,969	30,751	106.15%	-	-		-		-100.00%
READ Act	54,102	53,417	98.73%	54,102	54,102	100.00%	49,772	92.00%	-6.82%
Title 1	-	-		158,120	158,120	100.00%	157,705	99.74%	
Erate	-	-		-	-		32,727		
Miscellaneous Income	-	18,695		-	-		2,693		-85.59%
Material Fees	78,400	75,196	95.91%	47,750	47,750	100.00%	33,607	70.38%	-55.31%
Before and After Care	-	10,059		-	-		-		-100.00%
Interest	10,000	21,117	211.17%	500	500	100.00%	25,102	5020.47%	18.87%
Fundraising	3,000	68,139	2271.31%	5,000	5,000	100.00%	69,030	1380.61%	1.31%
PERA on Behalf	-	-		-	-		42,377		
Refund MCVSD#51	-	222		-	-		-		-100.00%
Total Revenue	\$819,333	\$893,781	109.09%	\$918,448	\$918,448	100.00%	\$1,020,486	111.11%	14.18%
EXPENDITURE:									
Class Fund Expenses	\$2,000	\$32,665	1633.23%	\$0	\$0		\$40,517		24.04%
ESSER II	26,363	28,996	109.99%	-	-		-		-100.00%
Festivals and Fairs	-	2,112		2,750	2,750	100.00%	2,895	105.28%	37.12%
Gifts	-	10		-	-		-		-100.00%
HR Services	4,992	6,244	125.08%	7,200	7,200	100.00%	12,606	175.08%	101.89%
READ Act	54,102	43,157	79.77%	54,708	54,708	100.00%	46,270	84.58%	7.21%
Salaries	2,163,549	2,115,662	97.79%	2,493,000	2,493,000	100.00%	2,395,059	96.07%	13.21%
Special Ed Purchased Services	120,000	42,210	35.17%	90,000	90,000	100.00%	76,028	84.48%	80.12%
Benefits	661,885	612,965	92.61%	726,850	726,850	100.00%	716,882	98.63%	16.95%
Utilities	139,535	119,124	85.37%	150,000	150,000	100.00%	130,805	87.20%	9.81%
Land Lease/Rentals	92,865	99,465	107.11%	10,800	10,800	100.00%	6,901	63.90%	-93.06%
COP Payments - Building	514,145	514,145	100.00%	504,000	504,000	100.00%	497,650	98.74%	-3.21%
Banking and Payroll Service Fee	2,500	1,739	69.57%	2,000	2,000	100.00%	2,348	117.39%	34.99%
Custodial Services	46,280	31,160	67.33%	-	-		1,188		-96.19%
Board Events	2,000	792	39.60%	2,000	2,000	100.00%	2,260	113.00%	185.32%
Supplies/Equipment Lease	600	-	0.00%	-	-		-		
Advertising/Marketing	15,000	11,452	76.34%	15,000	15,000	100.00%	14,867	99.11%	29.82%
Professional Development	40,031	31,923	79.74%	43,320	43,320	100.00%	55,602	128.35%	74.18%
Bad Debts	-	-		-	-		10,196		
Instructional Supplies	98,442	93,127	94.60%	131,449	131,449	100.00%	84,944	64.62%	-8.79%
Admin Supplies/Postage/Telephone	17,500	19,940	113.94%	33,500	33,500	100.00%	23,776	70.97%	19.24%
Purchased Services	339,939	306,950	90.30%	464,085	464,085	100.00%	444,201	95.72%	44.71%
Equipment/Furniture	10,000	8,208	82.08%	2,000	2,000	100.00%	7,169	358.47%	-12.66%
Tech Charge - UPN WAN	-	78,104		-	-		15,408		-80.27%
Dues and Fees	9,000	10,813	120.14%	11,000	11,000	100.00%	10,753	97.75%	-0.56%
Miscellaneous Expenses	-	104		-	-		6,384		6038.01%
Contingency/Reserve	10,000	-	0.00%	20,000	20,000	100.00%	-	0.00%	
Before and After Care/Study Hall	-	5,325		-	-		-		-100.00%
Non-Revenue Festival	2,750	-	0.00%	-	-		-		
Pupil Activities	-	80		-	-		-		-100.00%
Fundraising Expenses	-	-		-	-		-		
Volunteer Expenses	6,000	131	2.18%	2,500	2,500	100.00%	361	14.43%	176.17%
Interest and Service Charges	-	-		-	-		283		
Family Council Expenses	-	4,435		-	-		83		-98.13%
PERA on Behalf	-	-		-	-		42,377		
Facility Improvements & New Building	1,114,000	1,084,351	97.34%	173,856	173,856	100.00%	173,856	100.00%	-83.97%
Total Expenditure/Contingency	\$5,493,478	\$5,305,387	96.58%	\$4,940,018	\$4,940,018	100.00%	\$4,821,667	97.60%	-9.12%
Expenditure/Contingency+(-)									
Revenue	(\$4,674,145)	(\$4,411,606)	94.38%	(\$4,021,570)	(\$4,021,570)	100.00%	(\$3,801,180)	94.52%	-13.84%
Transfer from General Fund*	\$3,933,136	\$3,933,136	100.00%	\$4,021,570	\$4,021,570	100.00%	\$4,036,025	100.36%	2.62%
Fund Balance (Deficit) at Beginning of Year	1,055,474	1,196,990	113.41%	577,003	577,003	100.00%	577,003	100.00%	-51.80%
Fund Balance (Deficit) at End of Year	\$314,465	\$718,520	228.49%	\$577,003	\$577,003	100.00%	\$811,847	140.70%	12.99%

Mesa Valley Community School
as of June 30, 2025

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated 3/31/25	% of Budget	Audited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
Categorical Funding Per Pupil (SPED)	53,232	67,101	126.05%	73,843	73,843	100.00%	72,584	98.30%	8.17%
Capital Construction Grant	102,445	112,590	109.90%	61,397	61,397	100.00%	61,187	99.66%	-45.65%
Mill Levy Override 2017	76,671	67,573	88.13%	82,705	82,705	100.00%	72,686	87.89%	7.57%
Mill Levy Override 1996 & 2004	117,606	103,569	88.06%	130,812	130,812	100.00%	114,889	87.83%	10.93%
Mill Levy Matching Grant	-	10,261	-	-	-	-	-	-	-100.00%
State Facilities Grant	-	-	-	-	-	-	22,662	-	-
Student Class Fees	-	-	-	-	-	-	-	-	-
Colorado Read Act	-	9,139	-	-	-	-	-	-	-100.00%
Donations - Restricted	-	-	-	-	-	-	-	-	-
Donations - Unrestricted	2,000	2,891	144.53%	-	6,300	-	6,150	-	112.75%
Room Rental Fees	-	-	-	-	-	-	-	-	-
Erate Projection	-	-	-	-	-	-	-	-	-
Interest Income	10,000	21,187	211.87%	25,000	25,000	100.00%	23,932	95.73%	12.96%
Intermediate Source Grant	-	-	-	-	-	-	-	-	-
Esser	287,485	287,485	100.00%	-	-	-	-	-	-100.00%
Fees - Events	-	925	-	-	-	-	1,645	-	77.84%
Yearbook	-	-	-	-	-	-	106	-	-
Fundraisers	-	527	-	-	-	-	740	-	-
Student Activity	-	183	-	-	-	-	1,931	-	955.06%
On Behalf Payment from State	-	76,972	-	-	-	-	26,417	-	-65.68%
Miscellaneous Income	27	-	0.00%	-	-	-	4,915	-	-
Total Revenue	649,466	\$760,404	117.08%	\$373,757	\$380,057	101.69%	\$409,845	109.66%	-46.10%
EXPENDITURE:									
Salaries/Benefits	1,848,877	1,926,516	104.20%	2,150,000	2,150,050	100.00%	2,161,720	100.55%	12.21%
Professional/Tech Services	-	80,066	-	67,575	74,725	110.58%	80,170	118.64%	0.13%
Property Services	-	88,583	-	76,200	82,200	107.87%	84,582	111.00%	-4.52%
Student Transportation Services	-	-	-	-	-	-	291	-	-
Purchased Services	150,183	28,551	19.01%	33,500	33,500	100.00%	31,065	92.73%	8.81%
Professional Dev	2,500	3,221	128.82%	5,500	5,500	100.00%	2,333	42.41%	-27.56%
D51 Direct Services	20,779	20,751	99.86%	24,128	24,128	100.00%	24,836	102.93%	19.69%
D51/Add Personnel	64,000	91,648	143.20%	-	-	-	51	-	-99.94%
D51 Admin Charges	68,563	55,020	80.25%	77,767	78,048	100.36%	67,525	86.83%	22.73%
Contract Services	-	-	-	64,000	64,000	100.00%	68,948	107.73%	-
Supplies	113,003	138,738	122.77%	133,985	138,985	103.73%	150,453	112.29%	8.44%
Events	5,736	11,694	203.87%	10,000	10,000	100.00%	13,362	133.62%	14.26%
Facility Lease	238,800	204,800	85.76%	207,258	183,914	88.74%	204,675	98.75%	-0.06%
Equipment/Furniture	40,988	40,174	98.02%	34,500	40,000	115.94%	38,395	111.29%	-4.43%
Dues/Fees	11,485	13,082	113.90%	14,583	14,375	98.57%	8,389	57.52%	-35.88%
Instructional Supplies	82,500	82,800	100.36%	50,060	50,060	100.00%	49,714	99.31%	-39.96%
Learner Contingency	-	-	-	-	-	-	-	-	-
Capital Project-Building	-	-	-	-	-	-	83,104	-	-
Building Improvements	-	31,771	-	17,000	32,189	189.35%	3,650	21.47%	-88.51%
Equalization Adjustment	-	-	-	-	-	-	-	-	-
PERA on Behalf Payments	-	-	-	-	-	-	26,417	-	-
Esser Expenses	287,485	202,593	70.47%	-	-	-	-	-	-100.00%
Total Expenditure/Contingency	2,934,899	3,020,008	102.90%	2,966,056	2,981,674	100.53%	\$3,099,677	104.50%	2.64%
Expenditure/Contingency+(-) Revenue	(\$2,285,433)	(\$2,259,604)	98.87%	(\$2,592,299)	(\$2,601,617)	100.36%	(\$2,689,832)	103.76%	19.04%
Transfer from General Fund*	\$2,285,433	\$2,285,433	100.00%	\$2,592,299	\$2,601,617	100.36%	\$2,601,617	100.36%	13.83%
Fund Balance (Deficit) at Beginning of Year	618,033	618,033	100.00%	643,863	643,863	100.00%	643,863	100.00%	4.18%
Fund Balance (Deficit) at End of Year	\$618,033	\$643,862	104.18%	\$643,863	\$643,863	100.00%	\$555,648	86.30%	-13.70%

Mesa Valley Community School became a District Charter School for the 2014-15 school year. Previously, their program revenue and expenditures were included in the General Fund.

*In 2014-15 the transfer procedure was changed to show Program Revenue as a transfer from General Fund

Mesa Valley Community School Cash Flow for 2024-25

as of June 30, 2025

	ACTUAL FYE 6/30/24	9/30/24 ACTUAL			12/31/24 ACTUAL			3/31/25 ACTUAL			6/30/25 ACTUAL						
		Jul-24	Aug-24	Sep-24	TOTAL	Oct-24	Nov-24	Dec-24	TOTAL	Jan-25	Feb-25	Mar-25	TOTAL	Apr-25	May-25	Jun-25	TOTAL
Total Cash--Beginning of Month	\$644,956 (A)	\$608,769	\$616,684	\$635,200	\$608,769	\$614,094	\$640,191	\$619,823	\$608,769	\$636,371	\$652,534	\$660,408	\$608,769	\$679,228	\$645,135	\$652,860	\$608,769
Cash received:																	
State Student Per Pupil	\$2,285,433	\$215,811	\$215,811	\$215,811	\$647,432	\$215,811	\$215,811	\$215,811	\$1,294,864	\$217,792	\$217,792	\$217,792	\$1,948,240	\$217,792	\$217,792	\$217,792	\$2,601,617
ECEA Spec Ed	\$67,101	6,154	6,154	6,154	\$18,461	6,154	6,154	6,154	\$36,921	6,154	6,154	6,154	\$55,382	6,154	6,154	4,895	\$72,584
Capital Construction Grant	\$112,590	-	5,114	5,116	\$10,230	5,116	5,116	5,116	\$25,579	5,116	5,082	10,164	\$45,941	5,082	-	10,164	\$61,187
Mill Levy Override 2017	\$67,573	6,962	6,962	6,962	\$20,885	6,962	6,962	6,962	\$41,771	6,822	6,822	6,822	\$62,238	6,822	6,822	(3,196)	\$72,686
Mill Levy Override 1996 & 2004	\$103,569	10,679	10,679	10,679	\$32,036	10,679	10,679	10,679	\$84,073	11,123	11,123	11,123	\$97,442	11,123	11,123	(4,800)	\$114,889
Mill Levy Matching Grant	\$10,261	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
State Facilities Grant	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0	-	-	22,662	\$22,662
Student Class Fees	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
Colorado Read Act	\$9,139	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
Gifts/Contributions	\$2,891	-	-	-	\$0	-	-	-	\$0	6,394	-	(244)	\$6,150	-	-	-	\$6,150
Room Rental Fees	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
Erate	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
Interest Income	\$21,187	1,998	2,082	2,061	\$6,141	2,129	2,033	1,823	\$12,125	1,824	1,678	1,942	\$17,569	2,063	2,237	2,064	\$23,932
Intermediate Source Grant	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
MCVSD Refund	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
Esser	\$271,951	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0
Fees - Events	\$925	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0	-	-	1,645	\$1,645
Yearbook	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0	-	-	106	\$106
Fundraisers	\$527	-	-	-	\$0	-	-	30	\$30	113	-	-	\$142	-	-	598	\$740
Student Activity	\$183	-	-	-	\$0	-	-	-	\$0	-	-	244	\$244	-	-	1,688	\$1,931
On Behalf Payments from State	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0	-	-	26,417	\$26,417
Miscellaneous Income	\$0	-	-	-	\$0	-	-	31	\$31	-	-	-	\$31	-	-	4,884	\$4,915
Total cash received	\$2,953,330	\$241,602	\$246,800	\$246,782	\$735,185	246,850	\$246,754	\$246,605	\$1,475,394	\$255,338	\$248,651	\$253,997	\$2,233,380	\$249,037	\$244,128	\$284,918	\$3,011,463
Cash expenditures:																	
Salaries/Benefits	\$1,849,544	\$168,990	\$176,587	\$194,586	\$540,164	\$179,101	\$178,558	\$178,982	\$1,076,805	\$178,553	\$180,243	\$179,219	\$1,614,819	\$178,710	\$178,436	\$183,179	\$2,155,143
Professional/Tech Services	\$80,066	6,700	8,174	1,000	\$15,875	7,674	12,205	4,108	\$39,863	6,034	7,008	4,798	\$57,702	8,318	2,658	12,242	\$80,920
Property Services	\$88,583	9,774	5,412	7,938	\$23,123	6,054	5,753	3,081	\$38,011	4,089	8,893	9,599	\$60,591	9,525	5,016	5,524	\$80,655
Student Transportation Services	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0	-	291	-	\$291
Purchased Services	\$28,551	-	3,311	6,644	\$9,956	3,191	3,869	7,008	\$24,023	651	3,082	219	\$27,975	7,096	97	(176)	\$34,992
Professional Dev	\$3,221	-	-	-	\$0	190	-	497	\$688	-	225	1,421	\$2,333	-	-	-	\$2,333
D51 Direct Services	\$20,751	2,011	2,011	2,011	\$6,032	2,011	2,011	2,011	\$12,065	2,011	2,011	2,011	\$18,097	2,011	2,011	2,717	\$24,836
D51/Add Personnel	\$91,648	2,201	3,343	9,583	\$15,127	-	-	-	\$15,127	-	-	-	\$15,127	-	-	51	\$15,178
D51 Admin Charges	\$55,020	6,474	6,474	6,474	\$19,423	6,474	6,474	6,474	\$38,846	6,534	6,534	6,534	\$58,447	6,534	6,534	(3,990)	\$67,525
Contract Student Services	\$0	-	-	-	\$0	-	17,340	5,520	\$22,860	6,150	6,120	6,960	\$42,090	5,370	8,858	3,330	\$59,648
Supplies	\$138,738	30,967	16,316	12,144	\$59,427	7,781	2,020	1,874	\$71,102	16,080	6,828	3,125	\$97,134	40,653	3,302	9,364	\$150,453
Events	\$11,694	622	1,247	402	\$2,270	386	375	1,130	\$4,161	336	782	2,967	\$8,246	1,838	2,827	452	\$13,362
Facility Lease	\$204,800	17,056	17,056	17,056	\$51,169	17,056	17,056	17,056	\$102,338	17,056	17,056	17,056	\$153,506	17,056	17,056	17,056	\$204,675
Equipment/Furniture	\$40,174	1,313	1,344	3,057	\$5,714	968	28	124	\$6,834	434	2,840	1,141	\$11,249	1,594	154	25,398	\$38,395
Dues/Fees	\$13,082	5,650	25	-	\$5,675	2,714	-	-	\$8,389	-	-	-	\$8,389	-	-	-	\$8,389
Instructional Supplies	\$82,800	2,405	1,575	1,570	\$5,550	1,813	17,473	1,495	\$26,332	1,495	1,495	1,638	\$30,960	11,878	1,480	5,395	\$49,714
Capital Project-Building	\$31,771	-	-	-	\$0	-	-	-	\$0	3,650	-	-	\$3,650	-	-	83,104	\$86,754
Equalization Adjustment	\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	\$0				



Mesa County Valley School District 51
2024-25 Budget Summary Report, 4th Quarter

Presented: October 21, 2025

2017/2024 Mill Levy Override (17)
as of June 30, 2025

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$6,500,000	\$6,536,280	100.56%	\$6,500,000	\$6,549,353	100.76%	\$6,490,824	99.86%	-0.70%
Specific Ownership	975,818	745,714	76.42%	975,818	1,050,079	107.61%	1,042,429	106.83%	39.79%
Interest	250,000	258,633	103.45%	225,000	300,827	133.70%	300,076	133.37%	16.02%
State Mill Levy Override Match	0	912,670		0	0		0		-100.00%
Total Revenue	\$7,725,818	\$8,453,297	109.42%	\$7,700,818	\$7,900,259	102.59%	\$7,833,329	101.72%	-7.33%
EXPENDITURE:									
Instructional Materials/Educator Training	\$1,006,309	\$885,256	87.97%	\$929,437	\$929,437	100.00%	\$632,581	68.06%	-28.54%
Maintenance Projects	1,000,000	1,094,612	109.46%	1,000,000	1,000,000	100.00%	1,004,728	100.47%	-8.21%
Technology Support	300,000	309,978	103.33%	352,309	381,067	108.16%	366,166	103.93%	18.13%
Treasurer Collection Fees	16,500	16,268	98.59%	16,500	17,143	103.90%	16,191	98.13%	-0.47%
Total Expenditure	\$2,322,809	\$2,306,114	99.28%	\$2,298,246	\$2,327,647	101.28%	\$2,019,666	87.88%	-12.42%
Transfer to Charter Schools- Per Pupil	\$362,444	\$367,944	101.52%	\$369,159	\$369,159	100.00%	\$324,441	87.89%	-11.82%
Transfer to General Fund- Professional Development Day	631,247	613,254	97.15%	701,404	701,404	100.00%	701,404	100.00%	14.37%
Transfer to General Fund-Student Contact Days	4,000,552	3,910,586	97.75%	4,344,402	4,344,402	100.00%	4,344,402	100.00%	11.09%
Transfer to Nutrition Services- Student Contact Days	118,778	118,778	100.00%	125,324	125,324	100.00%	125,324	100.00%	5.51%
Total Expenditure and Transfers	\$7,435,830	\$7,316,676	98.40%	\$7,838,535	\$7,867,936	100.38%	\$7,515,237	95.88%	2.71%
Excess (Deficiency) of Revenue	\$289,988	\$1,136,621		(\$137,717)	\$32,323		\$318,092		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	5,957,877	5,957,877		7,094,498	7,094,498		7,094,498		
GAAP Basis Fund Balance (Deficit) at End of Year	\$6,247,865	\$7,094,498		\$6,956,781	\$7,126,821		\$7,412,590		

Note: On November 7, 2017, voters approved a mill levy override in the amount of \$6.5 million annually for a period of ten years. The funds will be used for additional student contact days, instructional materials and educator training, ongoing maintenance projects, and technology support as approved by voters.

Anticipated will be updated quarterly and is based on Re-Adopted Budget



Mesa County Valley School District 51
2024-25 Budget Summary Report, 4th Quarter

Presented: October 21, 2025

**Preschool Program Fund (19)
as of June 30, 2025**

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Universal Preschool (UPK) Colorado-EDEC	\$4,127,726	\$4,192,689	101.57%	\$4,576,168	\$4,141,929	90.51%	\$4,168,731	91.10%	-0.57%
State Preschool ECEA Revenue	878,476	878,476	100.00%	1,132,497	1,132,497	100.00%	1,132,497	100.00%	28.92%
Miscellaneous/Full Day Tuition	0	0		13,750	17,876	130.01%	16,500	120.00%	
Interest	30,000	54,092	180.31%	80,000	89,070	111.34%	86,575	108.22%	60.05%
Total Revenue	\$5,036,202	\$5,125,257	101.77%	\$5,802,415	\$5,381,372	92.74%	\$5,404,303	93.14%	5.44%
EXPENDITURE:									
CPP Preschool:									
Salaries	\$4,028,628	\$3,755,253	93.21%	\$4,235,747	\$4,291,432	101.31%	\$4,318,524	101.95%	15.00%
Benefits	1,494,703	1,390,406	93.02%	1,590,297	1,555,367	97.80%	1,566,923	98.53%	12.70%
Instructional Supplies/Materials/Other	80,000	64,781	80.98%	52,000	19,373	37.26%	30,491	58.64%	-52.93%
Equipment	1,000	7,423	742.30%	0	2,005		898		-87.90%
Administrative Supplies/ Equipment/Other	25,000	27,237	108.95%	25,000	24,333	97.33%	29,888	119.55%	9.73%
Total Expenditure	\$5,629,331	\$5,245,100	93.17%	\$5,903,044	\$5,892,510	99.82%	\$5,946,724	100.74%	13.38%
Transfer from General Fund-Preschool Salary Costs	\$400,000	\$400,000	100.00%	\$400,000	\$400,000	100.00%	\$400,000	100.00%	0.00%
Excess (Deficiency) of Revenue	(\$193,129)	\$280,157		\$299,371	(\$111,138)		(\$142,421)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	808,744	808,744		1,088,901	1,088,901		1,088,901		
GAAP Basis Fund Balance (Deficit) at End of Year	\$615,615	\$1,088,901		\$1,388,272	\$977,763		\$946,480		
UPK October Preschool Student Count	795.0			816.0					



Mesa County Valley School District 51
2024-25 Budget Summary Report, 4th Quarter

Presented: October 21, 2025

Nutrition Services Fund (21)
as of June 30, 2025

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Student Meals	\$61,000	(\$78,466)	-128.63%	\$16,935	\$21,270	125.60%	(\$55,719)	-329.02%	-28.99%
Ala Carte Lunch Sales	121,000	82,688	68.34%	85,472	80,501	94.18%	77,660	90.86%	-6.08%
Adult Meals	77,000	89,464	116.19%	60,064	56,779	94.53%	46,726	77.79%	-47.77%
Federal Reimbursement	6,039,594	6,346,967	105.09%	8,131,379	8,045,667	98.95%	7,907,219	97.24%	24.58%
State Reimbursement	3,470,349	2,842,054	81.90%	1,953,043	1,929,062	98.77%	1,892,650	96.91%	-33.41%
Interest on Investment	15,000	3,826	25.51%	4,000	4,000	100.00%	0	0.00%	-100.00%
Miscellaneous	4,000	35,050	876.25%	13,000	13,250	101.92%	12,570 *	96.69%	-64.14%
Commodities	936,380	923,817	98.66%	988,314	887,823	89.83%	917,459	92.83%	-0.69%
Total Revenue	\$10,724,323	\$10,245,400	95.53%	\$11,252,207	\$11,038,352	98.10%	\$10,798,565	95.97%	5.40%
EXPENDITURE:									
Salaries and Benefits	\$5,337,153	\$5,367,326	100.57%	\$5,932,651	\$5,929,751	99.95%	\$5,862,715	98.82%	9.23%
Food	3,771,496	3,869,276	102.59%	3,792,206	3,773,261	99.50%	3,701,519	97.61%	-4.34%
Non-Food	1,616,487	1,418,827	87.77%	1,058,630	1,117,521	105.56%	832,838	78.67%	-41.30%
Commodities	540,611	590,336	109.20%	691,820	610,133	88.19%	880,173	127.23%	49.10%
Total Expenditure	\$11,265,747	\$11,245,765	99.82%	\$11,475,307	\$11,430,666	99.61%	\$11,277,245	98.27%	0.28%
Transfer from 2017 Mill Levy Override - Student Contact Days	118,778	118,778	100.00%	125,324	125,324	100.00%	125,324	100.00%	5.51%
Excess (Deficiency) of Revenue & Transfer	(\$422,646)	(\$881,587)		(\$97,776)	(\$266,990)		(\$353,356)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,356,197	2,356,197		1,474,610	1,474,610		1,474,610		
GAAP Basis Fund Balance (Deficit) at End of Year	\$1,933,551	\$1,474,610		\$1,376,834	\$1,207,620		\$1,121,254		
Reserves/Designations:									
Non-Spendable: Inventories Restricted Fund Balance at End of Year	(700,000)	(635,502)		(700,000)	(700,000)		(608,315)		
	\$1,233,551	\$839,108		\$676,834	\$507,620		\$512,939		

Anticipated will be updated quarterly and is based on Re-Adopted Budget



Mesa County Valley School District 51
2024-25 Budget Summary Report, 4th Quarter

Presented: October 21, 2025

Government Designated Grants Fund (22)
as of June 30, 2025

	2023-24 Adopted Budget	Re- Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Grant Revenue	\$55,860,174	\$42,781,355	76.59%	\$37,813,206	\$32,665,687	86.39%	\$25,830,121	68.31%	-39.62%
Total Revenue	\$55,860,174	\$42,781,355	76.59%	\$37,813,206	\$32,665,687	86.39%	\$25,830,121	68.31%	-39.62%
EXPENDITURE:									
Instructional Programs	\$21,031,691	\$17,940,453	85.30%	\$13,291,541	\$11,158,742	83.95%	\$10,439,422	78.54%	-41.81%
Pupil Support Services	23,705,657	\$12,982,483	54.77%	18,694,005	16,598,147	88.79%	11,614,631	62.13%	-10.54%
General Administration Support Services	506,189	247,484	48.89%	296,813	269,323	90.74%	269,392	90.76%	8.85%
School Administration Support Services	1,935,682	3,981,995	205.72%	2,026,072	1,956,874	96.58%	1,211,402	59.79%	-69.58%
Business Support Services	1,529,186	788,300	51.55%	163,828	161,343	98.48%	147,584	90.08%	-81.28%
Central Support Services	979,126	1,038,685	106.08%	687,165	675,437	98.29%	700,543	101.95%	-32.55%
Community Services & Other Support Services	1,062,406	748,626	70.47%	1,188,941	1,095,821	92.17%	816,154	68.65%	9.02%
Facilities/Construction Services	4,990,237	4,927,329	98.74%	1,464,841	750,000	51.20%	608,331	41.53%	-87.65%
Other Uses	120,000	126,000	105.00%	0	0		22,662		-82.01%
Total Expenditure	\$55,860,174	\$42,781,355	76.59%	\$37,813,206	\$32,665,687	86.39%	\$25,830,121	68.31%	-39.62%
GAAP Basis Result of Operations	\$0	\$0		\$0	\$0		(\$0)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	0		0	0		0		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$0		\$0	\$0		(\$0)		
Reserves/Designations:									
Inventories	0	0		0	0		0		
Encumbrances	0	(717,209)		0	0		434,599		
Unreserved/Undesignated Fund Balance	\$0	(\$717,209)		\$0	\$0		\$434,599		

Anticipated will be updated quarterly and is based on Re-Adopted Budget



Mesa County Valley School District 51
2024-25 Budget Summary Report, 4th Quarter

Presented: October 21, 2025

Physical Activities Fund (23)
as of June 30, 2025

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Athletic Fees/Passes	\$350,000	\$370,556	105.87%	\$350,000	\$350,000	100.00%	\$396,914	113.40%	7.11%
Gate Receipts	350,000	405,089	115.74%	350,000	350,000	100.00%	360,259	102.93%	-11.07%
Misc Revenue	36,000	(7,290)	-20.25%	1,000	67	6.70%	0	0.00%	-100.00%
Total Revenue	\$736,000	\$768,355	104.40%	\$701,000	\$700,067	99.87%	\$757,173	108.01%	-1.46%
EXPENDITURE:									
Playoffs	\$320,000	\$219,617	68.63%	\$320,000	\$320,000	100.00%	\$233,508	72.97%	6.33%
Basketball, Girls	55,000	73,651	133.91%	55,000	69,562	126.48%	69,575	126.50%	-5.53%
Cheerleader/Poms	15,000	14,538	96.92%	15,000	12,021	80.14%	12,021	80.14%	-17.31%
Golf, Girls	8,000	5,707	71.34%	8,000	8,000	100.00%	3,744	46.80%	-34.40%
Soccer, Girls	26,000	30,918	118.92%	26,000	26,000	100.00%	29,693	114.20%	-3.96%
Softball, Girls	40,000	49,583	123.96%	40,000	49,802	124.51%	49,802	124.51%	0.44%
Swimming, Girls	12,000	6,177	51.48%	12,000	6,661	55.51%	6,661	55.51%	7.84%
Tennis, Girls	8,000	11,960	149.50%	8,000	8,000	100.00%	12,022	150.28%	0.52%
Volleyball	48,000	72,242	150.50%	48,000	72,612	151.28%	72,709	151.48%	0.65%
Wrestling, Girls	12,000	25,609	213.41%	12,000	12,595	104.96%	12,595	104.96%	-50.82%
Lacrosse, Girls	27,000	16,296	60.36%	27,000	27,000	100.00%	16,156	59.84%	-0.86%
Baseball	40,000	52,189	130.47%	40,000	40,000	100.00%	59,193	147.98%	13.42%
Basketball, Boys	55,000	68,715	124.94%	55,000	69,834	126.97%	71,979	130.87%	4.75%
Football	130,500	138,609	106.21%	130,500	136,775	104.81%	138,775	106.34%	0.12%
Golf, Boys	8,000	12,898	161.23%	8,000	10,722	134.03%	10,722	134.03%	-16.87%
Soccer, Boys	26,000	27,510	105.81%	26,000	27,714	106.59%	27,714	106.59%	0.74%
Swimming, Boys	10,000	2,864	28.64%	10,000	10,000	100.00%	3,022	30.22%	5.52%
Tennis, Boys	8,000	9,693	121.16%	8,000	12,786	159.83%	12,786	159.83%	31.91%
Wrestling, Boys	55,000	63,880	116.15%	55,000	59,231	107.69%	59,231	107.69%	-7.28%
Lacrosse, Boys	27,000	19,940	73.85%	27,000	27,000	100.00%	16,856	62.43%	-15.47%
Cross Country	14,000	20,201	144.29%	14,000	12,595	89.96%	12,756	91.11%	-36.85%
Track	40,000	52,447	131.12%	40,000	40,000	100.00%	52,643	131.61%	0.37%
Contingency	5,000	0	0.00%	5,000	0	0.00%	0	0.00%	
Athletic Director Travel	3,000	1,663	55.43%	3,000	3,000	100.00%	1,580	52.67%	-4.99%
Catastrophic Insurance	7,500	0	0.00%	7,500	7,500	100.00%	0	0.00%	
Scholarship Fund/Other	1,000	295	29.50%	1,000	1,000	100.00%	276	27.60%	-6.44%
Total Expenditure	\$1,001,000	\$997,202	99.62%	\$1,001,000	\$1,070,410	106.93%	\$986,019	98.50%	-1.12%
Excess (Deficiency) of Revenue	(\$265,000)	(\$228,847)		(\$300,000)	(\$370,343)		(\$228,846)		
Transfer from General Fund	400,000	400,000		400,000	400,000		400,000		
Excess (Deficiency) of Revenue & Transfer	\$135,000	\$171,153		\$100,000	\$29,657		\$171,154		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	244,397	244,397		415,550	415,550		415,550		
GAAP Basis Fund Balance (Deficit) at End of Year	\$379,397	\$415,550		\$515,550	\$445,207		\$586,704		

Anticipated will be updated quarterly and is based on Re-Adopted Budget



Mesa County Valley School District 51
2024-25 Budget Summary Report, 4th Quarter

Presented: October 21, 2025

Beverage Fund (27)
as of June 30, 2025

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Commissions	\$80,000	\$52,071	65.09%	\$80,000	\$45,000	56.25%	\$45,200	56.50%	-13.20%
Electrical	6,468	6,384	98.70%	6,468	6,804	105.19%	6,804	105.19%	6.58%
Interest	20,000	19,304	96.52%	20,000	15,000	75.00%	15,617	78.09%	-19.10%
Miscellaneous	15,000	15,000	100.00%	15,000	11,000	73.33%	11,000	73.33%	-26.67%
Total Revenue	\$121,468	\$92,759	76.36%	\$121,468	\$77,804	64.05%	\$78,621	64.73%	-15.24%
EXPENDITURE:									
SBA Accounts	\$51,603	\$51,603	100.00%	\$49,831	\$49,831	100.00%	\$49,831	100.00%	-3.43%
Staff Development	21,000	3,707	17.65%	25,000	25,000	100.00%	6,873	27.49%	85.41%
Programs:									
Projects	20,200	46,726	231.32%	25,000	26,251	105.00%	38,848	155.39%	-16.86%
Board Approved Programs	4,000	0	0.00%	4,000	4,000	100.00%	0	0.00%	
Total Expenditure	\$96,803	\$102,036	105.41%	\$103,831	\$105,082	101.20%	\$95,552	92.03%	-6.35%
Excess (Deficiency) of Revenue	\$24,665	(\$9,277)		\$17,637	(\$27,278)		(\$16,931)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	337,222	337,222		327,945	327,945		327,945		
GAAP Basis Fund Balance (Deficit) at End of Year	\$361,887	\$327,945		\$345,582	\$300,667		\$311,014		

	24-25 Re-Adopted	24-25 Actual
Student Activities	\$3,000	\$2,038
Music	6,000	6,336
Athletics	10,000	24,601
Elementary Physical Activities	6,000	5,873
Total	\$25,000	\$38,848

Anticipated will be updated quarterly and is based on Re-Adopted Budget

Student Body Activities Fund (29)
as of June 30, 2025

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Local Revenues - Student Activities	\$6,000,000	\$5,138,990	85.65%	\$6,000,000	\$5,288,924	88.15%	\$5,171,457	86.19%	0.63%
Total Revenue	\$6,000,000	\$5,138,990	85.65%	\$6,000,000	\$5,288,924	88.15%	\$5,171,457	86.19%	0.63%
EXPENDITURE:									
Student Activities	\$6,000,000	\$4,924,444	82.07%	\$6,000,000	\$5,324,741	88.75%	\$5,066,960	84.45%	2.89%
Total Expenditure	\$6,000,000	\$4,924,444	82.07%	\$6,000,000	\$5,324,741	88.75%	\$5,066,960	84.45%	2.89%
Excess (Deficiency) of Revenue	\$0	\$214,546		\$0	(\$35,817)		\$104,497		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,816,782	2,816,782		3,031,328	3,031,328		3,031,328		
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,816,782	\$3,031,328		\$3,031,328	\$2,995,511		\$3,135,825		

Anticipated will be updated quarterly and is based on Re-Adopted Budget



Mesa County Valley School District 51
2024-25 Budget Summary Report, 4th Quarter

Presented: October 21, 2025

Bond Redemption Fund (31)
as of June 30, 2025

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Local Property Taxes	\$28,210,596	\$28,261,066	100.18%	\$28,516,762	\$28,793,927	100.97%	\$28,451,116	99.77%	0.67%
Delinquent Taxes	10,000	11,199	111.99%	10,000	22,306	223.06%	19,269	192.69%	72.06%
Total Revenue	\$28,220,596	\$28,272,265	100.18%	\$28,526,762	\$28,816,233	101.01%	\$28,470,385	99.80%	0.70%
EXPENDITURE:									
Bond Principal:									
2011 Series	\$10,000,000	\$10,000,000	100.00%	\$10,350,000	\$10,350,000	100.00%	\$10,350,000	100.00%	
2012 Refinance	100,000	100,000	100.00%	245,000	245,000		245,000	100.00%	
2018 Series	0	0		0	0		0		
2022 Series	0	0		0	0		0		
2025 Series	0	0		0	0		0		
Bond Interest Coupons Redeemed:									
2011 Series	767,500	767,500	100.00%	258,750	258,750	100.00%	258,750	100.00%	
2012 Refinance	7,375	7,375	100.00%	3,063	3,063	100.00%	3,063	100.00%	
2018 Series	6,172,188	6,172,188	100.00%	6,172,188	6,172,188	100.00%	6,172,188	100.00%	
2022 Series	4,001,950	4,001,950	100.00%	4,001,950	4,001,950	100.00%	4,001,950	100.00%	
2025 Series	0	0		3,020,208	3,020,208	100.00%	3,020,208	100.00%	
Total Expenditure	\$21,049,013	\$21,049,013	100.00%	\$24,051,159	\$24,051,159	100.00%	\$24,051,159	100.00%	
Excess (Deficiency) of Revenue	\$7,171,583	\$7,223,252		\$4,475,603	\$4,765,074		\$4,419,226		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	23,623,015	23,623,015		30,846,267	30,846,267		30,846,267		
GAAP Basis Fund Balance (Deficit) at End of Year	\$30,794,598	\$30,846,267		\$35,321,870	\$35,611,341		\$35,265,493		
Mill Levy	11,354			11,325					
Assessed Value	\$2,484,639,430 ^			\$2,518,036,350 *					

^ Certification of Mill Levy January 9, 2024

* Certification of Mill Levy December 10, 2024

Anticipated will be updated quarterly and is based on Re-Adopted Budget



Mesa County Valley School District 51
2024-25 Budget Summary Report, 4th Quarter

Presented: October 21, 2025

Building Fund (41)
as of June 30, 2025

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$3,200,000	\$2,882,319	90.07%	\$850,000	\$482,736	56.79%	\$447,067	52.60%	-84.49%
Total Revenue	\$3,200,000	\$2,882,319	90.07%	\$850,000	\$482,736	56.79%	\$447,067	52.60%	-84.49%
EXPENDITURE:									
Building Construction & Improvements	\$51,288,365	\$48,821,191	95.19%	\$24,302,756	\$20,425,306	84.05%	\$21,449,541	88.26%	-56.07%
Equipment/Furniture	0	2,261,708		0	512,553		553,649		-75.52%
Construction Services/Other Capital Outlay	0	1,287,361		9,227,897	4,093,007	44.35%	2,279,122	24.70%	77.04%
Total Expenditure	\$51,288,365	\$52,370,260	102.11%	\$33,530,653	\$25,030,866	74.65%	\$24,282,312	72.42%	-53.63%
Excess (Deficiency) of Revenue	(\$48,088,365)	(\$49,487,941)		(\$32,680,653)	(\$24,548,130)		(\$23,835,245)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	82,168,594	82,168,594		32,680,653	32,680,653		32,680,653		
GAAP Basis Fund Balance (Deficit) at End of Year	\$34,080,229	\$32,680,653		\$0	\$8,132,523		\$8,845,408		

Proceeds from bonds approved by voters in the November 8, 2021 election were used to build a new Grand Junction High School.

Anticipated will be updated quarterly and is based on Re-Adopted Budget



Mesa County Valley School District 51
2024-2025 Budget Summary Report, 4th Quarter

Presented: October 21, 2025

**Capital Projects Fund (43)
as of June 30, 2025**

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$900,000	\$801,118	89.01%	\$800,000	\$736,505	92.06%	\$741,590	92.70%	-7.43%
Charter School Lease Payments (COP's)	705,200	745,611	105.73%	704,825	704,825	100.00%	649,541	92.16%	-12.88%
Sale of Property	1,276,783	1,260,886		0	9,145		9,145		-99.27%
Other Local Revenue	535,742	3,783,213	706.16%	535,742	200,000	37.33%	(235,061)	-43.88%	-106.21%
Capital/Right of Use Leases	1,000,000	880,091	88.01%	1,000,000	1,000,000	100.00%	2,597,889	259.79%	195.18%
Total Revenue	\$4,417,725	\$7,470,919	169.11%	\$3,040,567	\$2,650,475	87.17%	\$3,763,104	123.76%	-49.63%
EXPENDITURE:									
Ground Improvement/Land	\$125,000	\$233,573	186.86%	\$125,000	\$3,858	3.09%	\$103,777	83.02%	-55.57%
Buildings	1,984,655	826,607	41.65%	1,337,100	1,565,149	117.06%	952,852	71.26%	15.27%
Equipment	1,190,215	141,357	11.88%	1,157,755	821,826	70.98%	671,507	58.00%	375.04%
Capital/Right of Use Leases	1,000,000	880,091	88.01%	1,000,000	1,000,000	100.00%	2,597,889	259.79%	195.18%
Other Capital Outlay	1,566,920	1,103,344	70.41%	661,751	677,839	102.43%	499,518	75.48%	-54.73%
Subtotal	\$5,866,790	\$3,184,972	54.29%	\$4,281,606	\$4,068,672	95.03%	\$4,825,543	112.70%	51.51%
CHARTER SCHOOL DEBT SERVICE:									
Professional Services	\$2,500	\$2,500	0.00%	\$2,500	\$2,500	100.00%	\$2,500	100.00%	0.00%
COP Financing Principal	300,000	300,000	0.00%	315,000	315,000	100.00%	315,000	100.00%	0.00%
COP Financing Interest	402,700	402,700	0.00%	387,325	387,325	100.00%	387,325	100.00%	0.00%
Subtotal	\$705,200	\$705,200	0.00%	\$704,825	\$704,825	100.00%	\$704,825	200.00%	-0.05%
DISTRICT DEBT SERVICE									
Lease Financing	\$1,141,349	\$246,360	21.58%	\$1,153,592	\$1,153,592	100.00%	\$233,483	20.24%	-5.23%
Professional Services	2,500	2,500	100.00%	2,500	2,500	100.00%	2,500	100.00%	0.00%
COP Financing Principal	380,000	380,000	100.00%	390,000	390,000	100.00%	390,000	100.00%	2.63%
COP Financing Interest	126,408	126,408	100.00%	117,592	117,592	100.00%	117,592	100.00%	-6.97%
Subtotal	\$1,650,257	\$755,268	45.77%	\$1,663,684	\$1,663,684	100.00%	\$743,575	44.69%	-1.55%
Total Expenditure	\$8,222,247	\$4,645,440	56.50%	\$6,650,115	\$6,437,181	96.80%	\$6,273,943	94.34%	35.06%
Excess (Deficiency) of Revenue	(\$3,804,522)	\$2,825,479		(\$3,609,548)	(\$3,786,706)		(\$2,510,839)		
Transfer from General Fund	2,275,970	2,275,970		2,275,970	2,275,970		2,275,970		
Excess (Deficiency) of Revenue and Transfer	(\$1,528,552)	\$5,101,449		(\$1,333,578)	(\$1,510,736)		(\$234,869)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	17,939,439	17,939,439		15,976,028	15,976,028		15,976,028		
Reclassification: TABOR Emergency Reserve	(7,064,860)	(7,064,860)		0	0		0		
GAAP Basis Fund Balance (Deficit) at End of Year	\$9,346,027	\$15,976,028		\$14,642,450	\$14,465,292		\$15,741,159		

2023-24 Actual

Transfer: \$195.54 X 19,310.78 to Capital Projects/Insurance Reserve	
Capital Projects	\$2,275,970
Insurance Reserve	1,500,000
	<u>\$3,775,970</u>

2024-25 Actual

Transfer: \$199.29 X 18,947.16 to Capital Projects/Insurance Reserve	
Capital Projects	\$2,275,970
Insurance Reserve	1,500,000
	<u>\$3,775,970</u>

Anticipated will be updated quarterly and is based on Re-Adopted Budget



Mesa County Valley School District 51
2024-25 Budget Summary Report, 4th Quarter

Presented: October 21, 2025

Building Fund (45)
as of June 30, 2025

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$0	\$0		\$3,500,000	\$3,494,503	99.84%	\$3,519,121	100.55%	
Total Revenue	\$0	\$0		\$3,500,000	\$3,494,503	99.84%	\$3,519,121	100.55%	
EXPENDITURE:									
Building Construction & Improvements	\$0	\$0		\$5,000,000	\$13,925,597	278.51%	\$3,365,437	67.31%	
Equipment	0	0		0	0		3,097,340		
Construction Services/Other Capital Outlay	0	0		0	5,000		7,453,313		
Total Expenditure	\$0	\$0		\$5,000,000	\$13,930,597	278.61%	\$13,916,090	278.32%	
Excess (Deficiency) of Revenue	\$0			(\$1,500,000)	(\$10,436,094)		(\$10,396,969)		
Sale of Bonds	\$0			\$190,000,000	\$190,000,000		\$190,000,000		
Premium/Discount	0			15,000,000	19,284,481		19,284,481		
Less: Issuance Costs	0			0	(1,147,950)		(1,147,950)		
Net Sale of Bonds	\$0			\$205,000,000	\$208,136,531		\$208,136,531		
Excess (Deficiency) of Revenue	\$0			\$203,500,000	\$197,700,437		\$197,739,562		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0			0	0		0		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0			\$203,500,000	\$197,700,437		\$197,739,562		

Proceeds from bonds approved by voters in the November 5, 2024 election will be used to address priority repairs and maintenance, safety and security upgrades, learning environment upgrades, Special Education renovations, and major improvements at Central High School and Fruita Monument High School.

Anticipated will be updated quarterly and is based on Re-Adopted Budget



Mesa County Valley School District 51
2024-25 Budget Summary Report, 4th Quarter

Presented: October 21, 2025

**Medical Insurance Fund (62)
as of June 30, 2025**

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Medical Insurance Premiums	\$22,397,932	\$22,288,950	99.51%	\$22,520,239	\$23,356,215	103.71%	\$23,328,994	103.59%	4.67%
Cobra Insurance Premiums	250,000	152,434	60.97%	250,000	90,853	36.34%	72,678	29.07%	-52.32%
Interest on Investments	380,000	501,245	131.91%	600,000	555,878	92.65%	518,833	86.47%	3.51%
Total Revenue	\$23,027,932	\$22,942,629	99.63%	\$23,370,239	\$24,002,946	102.71%	\$23,920,505	102.35%	4.26%
EXPENDITURE:									
Medical - Administration/ Contracted Service	\$3,299,900	\$2,477,694	75.08%	\$3,195,292	\$2,699,233	84.48%	\$2,817,871	88.19%	13.73%
Medical Services	19,426,705	19,042,460	98.02%	20,031,733	21,661,146	108.13%	20,986,637	104.77%	10.21%
Supplies	4,000	0	0.00%	4,000	4,000	100.00%	0	0.00%	
Miscellaneous	0	12,871		0	0		44,355		244.61%
Training	1,000	0	0.00%	1,000	1,000	100.00%	0	0.00%	
Total Expenditure	\$22,731,605	\$21,533,025	94.73%	\$23,232,025	\$24,365,379	104.88%	\$23,848,863	102.66%	10.75%
Excess (Deficiency) of Revenue	\$296,327	\$1,409,604		\$138,214	(\$362,433)		\$71,642		
Transfer from General Fund	1,500,000	1,500,000		500,000	500,000		500,000		
Excess (Deficiency) of Revenue and Transfer	\$1,796,327	\$2,909,604		\$638,214	\$137,567		\$571,642		
GAAP FUND BALANCE:									
Beginning of Year	6,980,706	6,980,706		9,890,310	9,890,310		9,890,310		
End of Year	\$8,777,033	\$9,890,310		\$10,528,524	\$10,027,877		\$10,461,952		

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Re-Adopted Budget



Mesa County Valley School District 51
2024-25 Budget Summary Report, 4th Quarter

Presented: October 21, 2025

**Dental Insurance Fund (63)
as of June 30, 2025**

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Premiums	\$1,360,024	\$1,191,593	87.62%	\$1,360,024	\$1,237,159	90.97%	\$1,234,787	90.79%	3.62%
Total Revenue	\$1,360,024	\$1,191,593	87.62%	\$1,360,024	\$1,237,159	90.97%	\$1,234,787	90.79%	3.62%
EXPENDITURE:									
Dental - Administration	\$88,839	\$71,371	80.34%	\$88,839	\$82,258	92.59%	\$107,049	120.50%	49.99%
Dental Claims/Services	1,266,286	1,173,677	92.69%	1,266,286	1,229,480	97.09%	1,167,366	92.19%	-0.54%
Total Expenditure	\$1,355,125	\$1,245,048	91.88%	\$1,355,125	\$1,311,738	96.80%	\$1,274,415	94.04%	2.36%
Excess (Deficiency) of Revenue	\$4,899	(\$53,455)		\$4,899	(\$74,579)		(\$39,628)		
GAAP FUND BALANCE:									
Beginning of Year	463,701	463,701		410,246	410,246		410,246		
End of Year	\$468,600	\$410,246		\$415,145	\$335,667		\$370,618		

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Re-Adopted Budget



Mesa County Valley School District 51
2024-25 Budget Summary Report, 4th Quarter

Presented: October 21, 2025

**Insurance Fund (64)
as of June 30, 2025**

	2023-24 Re-Adopted Budget	2023-24 Actual 6/30/24	% of Actual	2024-25 Re-Adopted Budget	2024-25 EOY Anticipated	% of Budget	Unaudited 2024-25 Actual 6/30/25	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$350,000	\$258,768	73.93%	\$300,000	\$173,360	57.79%	\$174,539	58.18%	-32.55%
Insurance Premium-Employee Benefits	1,385,000	1,227,051	88.60%	1,385,000	1,349,756	97.46%	950,385	68.62%	-22.55%
Miscellaneous Revenue	12,000	23,973	199.78%	12,000	12,000	100.00%	7,176	59.80%	-70.07%
Total Revenue	\$1,747,000	\$1,509,792	86.42%	\$1,697,000	\$1,535,116	90.46%	\$1,132,100	66.71%	-25.02%
EXPENDITURE:									
Salaries and Benefits	\$1,238,348	\$1,142,986	92.30%	\$1,146,505	\$1,268,045	110.60%	\$1,262,449	110.11%	10.45%
Workers' Compensation	1,200,000	901,332	75.11%	1,200,000	846,310	70.53%	971,859	80.99%	7.82%
Insurance Premiums / Bonds	1,261,611	1,040,085	82.44%	1,514,729	1,514,729	100.00%	1,264,130	83.46%	21.54%
Uninsured Losses / Claims	1,000	136	13.60%	1,000	1,000	100.00%	532	53.20%	291.18%
Supplies / Other	190,000	454,133	239.02%	190,000	161,500	85.00%	69,391	36.52%	-84.72%
Employee Assistance Program	150,000	86,950	57.97%	150,000	150,000	100.00%	93,175	62.12%	7.16%
Wellness Program	5,000	5	0.10%	5,000	5,000	100.00%	175	3.50%	
Total Expenditure	\$4,045,959	\$3,625,627	89.61%	\$4,207,234	\$3,946,584	93.80%	\$3,661,711	87.03%	1.00%
Excess (Deficiency) of Revenue	(\$2,298,959)	(\$2,115,835)		(\$2,510,234)	(\$2,411,468)		(\$2,529,611)		
Transfer from General Fund	1,500,000	1,500,000		1,500,000	1,500,000		1,500,000		
Excess (Deficiency) of Revenue & Transfer	(\$798,959)	(\$615,835)		(\$1,010,234)	(\$911,468)		(\$1,029,611)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	4,261,542	4,261,542		3,645,707	3,645,707		3,645,707		
GAAP Basis Fund Balance (Deficit) at End of Year	\$3,462,583	\$3,645,707		\$2,635,473	\$2,734,239		\$2,616,096		

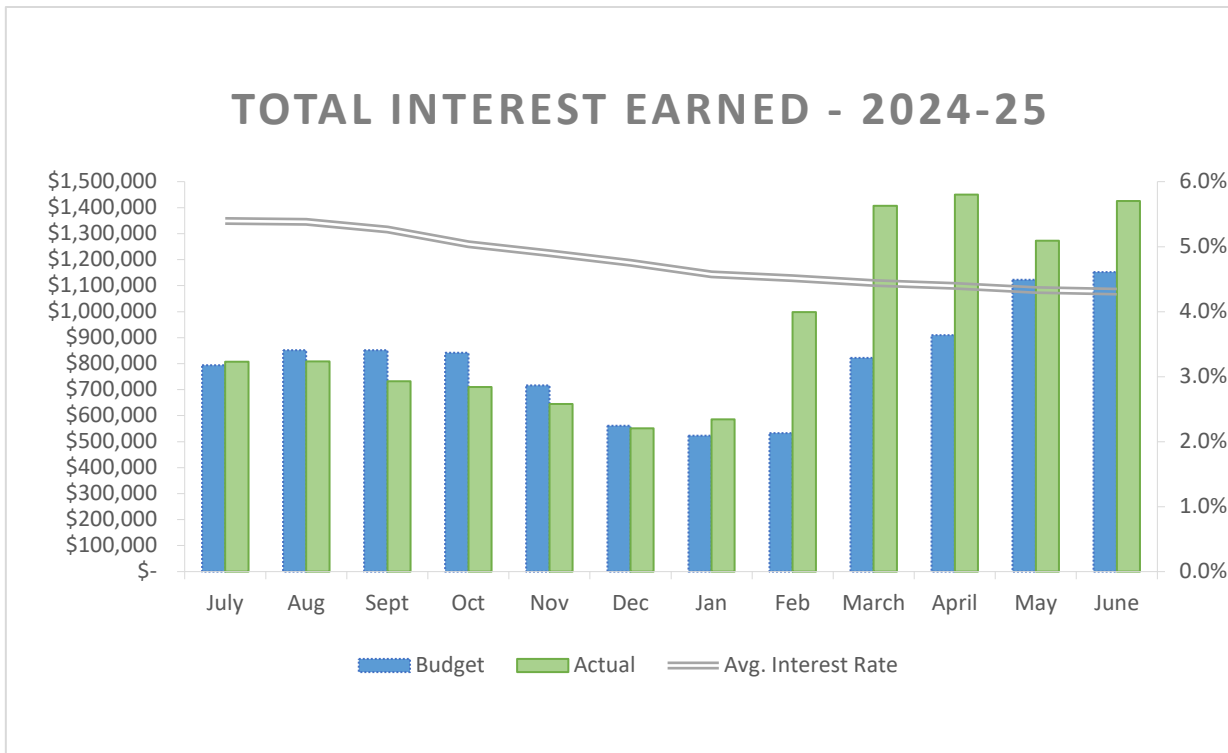
2023-24 Actual

Transfer: \$195.54 X 19,310.78 to Capital Projects/Insurance Reserve	
Capital Projects	\$2,275,970
Insurance Reserve	1,500,000
	<u>\$3,775,970</u>

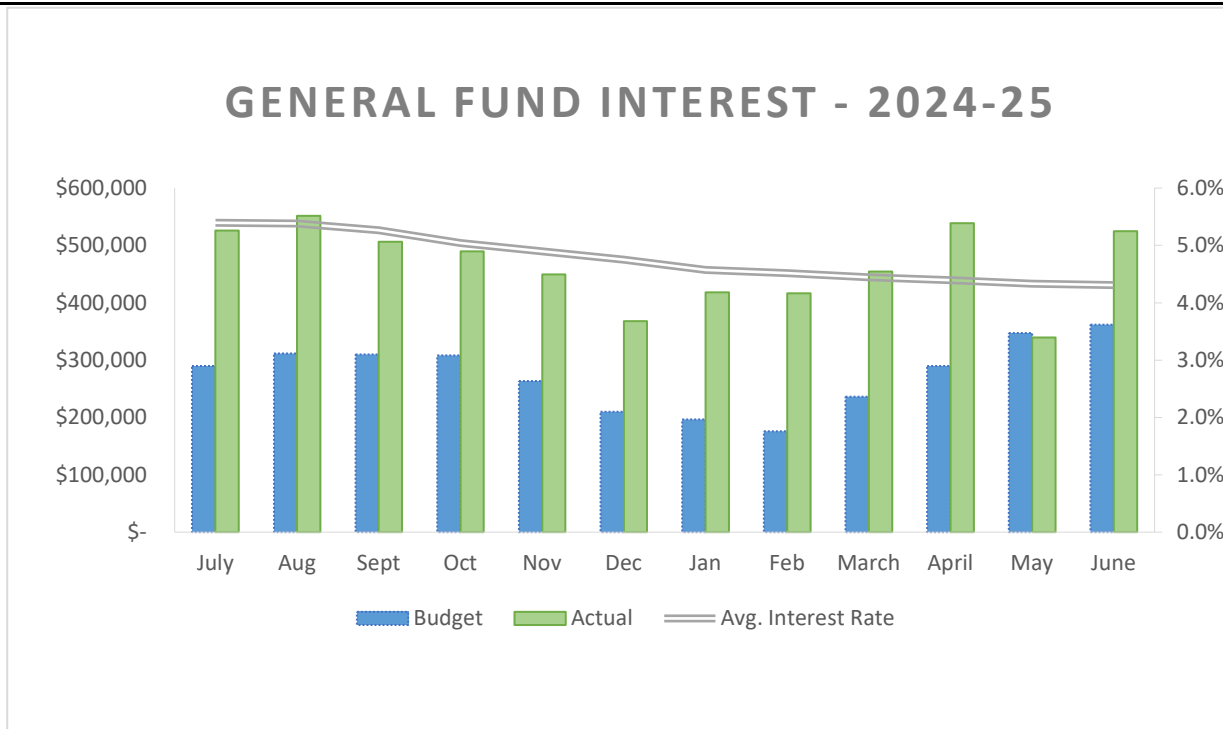
2024-25 Actual

Transfer: \$199.29 X 18,947.16 to Capital Projects/Insurance Reserve	
Capital Projects	\$2,275,970
Insurance Reserve	1,500,000
	<u>\$3,775,970</u>

Anticipated will be updated quarterly and is based on Re-Adopted Budget



Note: The significant increase in interest revenue in February and March was primarily driven by the higher cash balance resulting from the issuance of the 2025 bond.





Mesa County Valley School District 51

2024-25 Budget Charts, 4th Quarter

Presented: October 21, 2025

All Funds

Type of Investment	Fund	Bank or Safekeeping	Market value	Date Acquired	Maturity Date	Interest Rate
Alpine Bank Money Market	Pooled	Alpine Bank	\$20,108,551	4/28/23	N/A	4.000%
C-SAFE - Mesa County	31	In Trust with Mesa County Treasurer	34,596,801	6/27/03	N/A	4.310%
C-SAFE - General	Pooled	US Bank - Denver	38,013,735	6/27/03	N/A	4.310%
C-SAFE - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	1,716,924	1/26/22	N/A	4.400%
C-SAFE - 2025 Bond projects	45	UMB Bank - Denver	207,626,316	2/12/25	N/A	4.400%
Colo Trust - General	Pooled	Wells Fargo Bank - Denver	38,187,644	4/26/97	N/A	4.365%
Colo Trust - Edge	Pooled	Wells Fargo Bank - Denver	14,394,215	4/10/24	N/A	4.466%
Colo Trust - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	1,378,744	1/26/22	N/A	4.365%
Province of British Columbia (ST)	Pooled	UMB Bank - Denver	998,311	12/17/24	7/14/25	4.470%
Federal Home Loan Banks	Pooled	UMB Bank - Denver	1,000,813	12/5/24	6/9/27	4.250%
Federal Home Loan Banks	Pooled	UMB Bank - Denver	2,019,554	1/13/25	1/11/30	4.750%
Federal Home Loan Banks	Pooled	UMB Bank - Denver	1,998,728	5/8/25	5/7/30	4.150%
Federal Home Loan Banks	Pooled	UMB Bank - Denver	998,817	5/13/25	5/15/30	4.380%
Goldman:FS TRS I SVC (MM)	Pooled	UMB Bank - Denver	1,452,292	N/A	6/30/25	3.570%
Metropolitan Life Global Funding I	Pooled	UMB Bank - Denver	1,020,745	5/6/25	1/6/28	4.160%
Proctor & Gamble CO	Pooled	UMB Bank - Denver	977,644	1/13/25	8/11/27	4.480%
The Toronto-Dominion bank (ST)	Pooled	UMB Bank - Denver	988,580	12/17/24	10/2/25	4.500%
United States Treasury Notes	Pooled	UMB Bank - Denver	1,951,094	1/10/25	2/15/27	4.360%
United States Treasury Notes	Pooled	UMB Bank - Denver	2,026,406	12/13/24	5/15/27	4.250%
United States Treasury Notes	Pooled	UMB Bank - Denver	2,011,563	12/13/24	6/30/26	4.350%
United States Treasury Notes	Pooled	UMB Bank - Denver	2,000,859	1/10/25	8/15/27	4.410%
United States Treasury Notes	Pooled	UMB Bank - Denver	2,006,875	11/4/24	10/15/27	4.120%
United States Treasury Notes	Pooled	UMB Bank - Denver	2,005,625	11/4/24	10/31/26	4.150%
United States Treasury Notes	Pooled	UMB Bank - Denver	2,018,750	4/9/25	10/31/26	4.030%
Walmart Inc	Pooled	UMB Bank - Denver	1,000,778	6/9/25	9/9/27	4.110%
CCYUSD Receivable	Pooled	UMB Bank - Denver	2,657	N/A	6/30/25	N/A
Total			\$382,503,021			

Schedule of Interest Earned (All Funds)

Source	General Fund		Colorado Preschool Program		Capital Reserve		Insurance Reserve	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$1,402,337	\$5,581,830	\$18,656	\$86,575	\$160,043	\$741,590	\$36,803	\$174,538

Source	Nutrition Services		Beverage Fund		Health Insurance		2024 Mill Levy Override	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$0	\$0	3,667	15,617	125,330	518,833	78,027	300,076

Source	Student Body Activities	
	Current Qtr	YTD
Pooled Funds *	3,458	11,852

Source	Building Projects	
	Current Qtr	YTD
Fund 41	33,785	447,067

Source	Building Projects 2025 Bond	
	Current Qtr	YTD
Fund 45	2,287,518	3,519,122

2025-26 Budget Summary Report, 1st Quarter General Fund (10) as of September 30, 2025

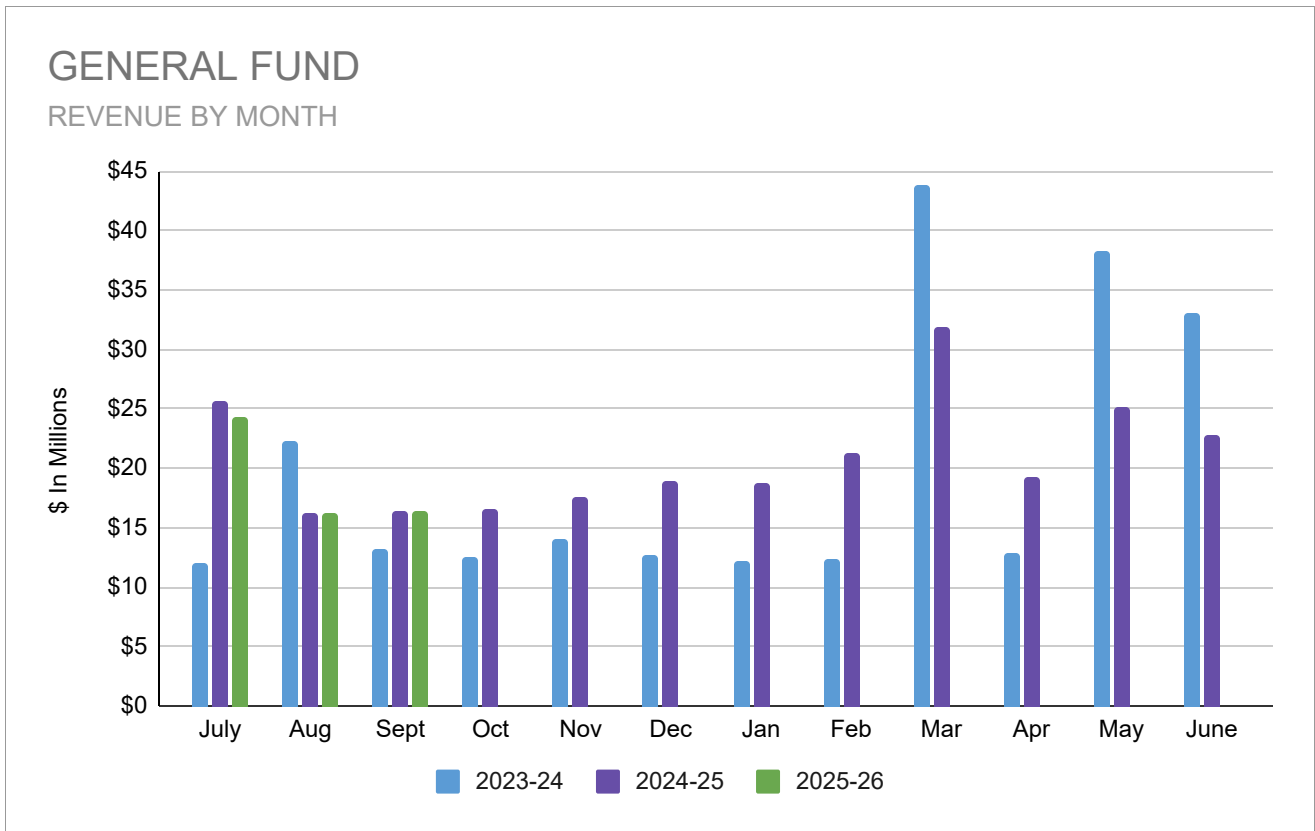
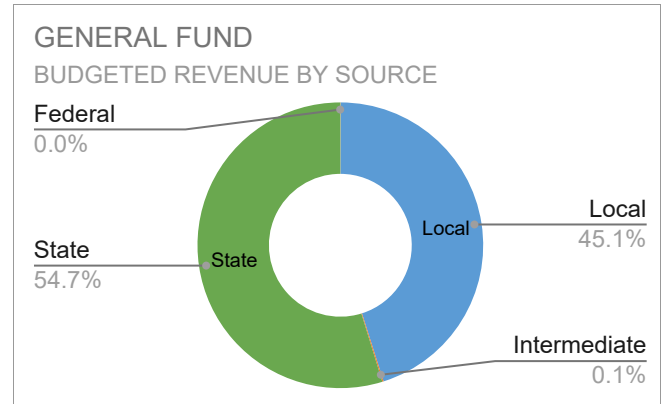
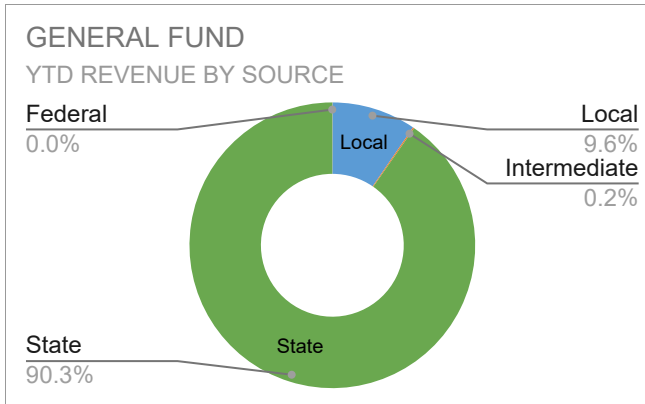
	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	% of Budget	2025-26 Actual 9-30-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$62,655,714			\$64,164,073	\$65,737,128				
REVENUES:									
Local Sources									
Property Tax	\$68,086,774	\$380,426	0.56%	\$84,496,144	\$84,327,152	99.80%	\$871,760	1.03%	129.15%
Specific Ownership	12,430,649	1,939,265	15.60%	10,945,248	11,177,345	102.12%	2,100,893	19.19%	8.33%
Interest	5,581,830	1,583,712	28.37%	4,800,000	4,825,870	100.54%	1,441,291	30.03%	-8.99%
Other Local	2,070,061	920,791	44.48%	1,861,123	1,956,822	105.14%	914,902	49.16%	-0.64%
Override Election 1996	6,264,875	33,787	0.54%	6,280,859	6,268,297	99.80%	60,092	0.96%	77.86%
Override Election 2004	3,995,260	22,662	0.57%	4,000,000	3,992,000	99.80%	38,510	0.96%	69.93%
Intermediate Sources									
Mineral Lease	84,868	80,127	94.41%	350,000	88,002	25.14%	88,002	25.14%	9.83%
State Sources									
Equalization	138,256,391	42,880,292	31.02%	122,218,015	122,387,007	100.14%	40,738,178	33.33%	-5.00%
Vocational Education	1,319,329	0	0.00%	1,846,453	1,846,453	100.00%	0	0.00%	
Special Education	10,113,410	10,096,488	99.83%	10,243,828	10,243,828	100.00%	10,243,828	100.00%	1.46%
ELPA	297,319	297,319	100.00%	308,320	306,691	99.47%	306,691	99.47%	3.15%
Transportation	1,715,955	0	0.00%	1,636,885	1,600,083	97.75%	0	0.00%	
Small Attendance Center	51,853	0	0.00%	93,379	93,287	99.90%	0	0.00%	
At-Risk	145,008	0	0.00%	0	0		0		
Federal Sources									
Direct Federal Revenue	84,831	6,668	7.86%	82,126	88,669	107.97%	12,583	15.32%	88.71%
Transfers In									
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	4,344,402	1,000,138	23.02%	4,344,402	4,344,402	100.00%	1,086,101	25.00%	8.60%
Transfer from 2017 Mill Levy Override - Professional Development Day	701,404	157,812	22.50%	701,404	701,404	100.00%	175,351	25.00%	11.11%
Total Revenues	\$255,544,219	\$59,399,487	23.24%	\$254,208,186	\$254,247,312	100.02%	\$58,078,182	22.85%	-2.22%
EXPENDITURES:									
Instructional Programs	\$142,494,211	\$33,421,655	23.45%	\$143,059,745	\$146,185,898	102.19%	\$34,140,906	23.86%	2.15%
Pupil Support Services	25,027,778	5,965,964	23.84%	26,906,735	26,637,955	99.00%	6,254,368	23.24%	4.83%
General Administration Support Services	4,331,508	1,064,415	24.57%	4,361,579	4,329,666	99.27%	1,112,601	25.51%	4.53%
School Administration Support Services	19,688,709	4,830,619	24.53%	19,515,637	19,476,745	99.80%	4,701,960	24.09%	-2.66%
Business Support Services	32,855,780	6,666,208	20.29%	33,922,647	33,839,951	99.76%	6,809,104	20.07%	2.14%
Central Support Services	8,234,675	2,052,118	24.92%	8,087,065	8,177,225	101.11%	2,066,556	25.55%	0.70%
Community Services & Other Support Services	15,488	0	0.00%	44,232	14,000	31.65%	0	0.00%	
Other Uses/Leases/Debt Services	2,277,641	311,729	13.69%	275,487	275,487	100.00%	141,360	51.31%	-54.65%
Total Expenditures	\$234,925,790	\$54,312,708	23.12%	\$236,173,127	\$238,936,927	101.17%	\$55,226,855	23.38%	1.68%
Transfers Out									
Transfer to Charter Schools	\$12,461,045	\$3,173,423	25.47%	\$13,277,177	\$13,277,177	100.00%	\$3,404,302	25.64%	7.28%
Transfer to Preschool	400,000	100,000	25.00%	400,000	400,000	100.00%	100,000	25.00%	0.00%
Transfer to Capital Projects/Insurance	3,775,970	943,993	25.00%	3,775,970	3,775,970	100.00%	943,993	25.00%	0.00%
Transfer to Physical Activities	400,000	400,000	100.00%	450,000	450,000	100.00%	450,000	100.00%	12.50%
Transfer to Medical	500,000	125,000	25.00%	500,000	500,000	100.00%	125,000	25.00%	0.00%
Total Expenditures and Transfers Out	\$252,462,805	\$59,055,124	23.39%	\$254,576,274	\$257,340,074	101.09%	\$60,250,150	23.67%	2.02%
Total Revenues Less Expenditures	3,081,414			(368,088)	(3,092,762)				
GAAP Basis Ending Fund Balance	\$65,737,128			\$63,795,985	\$62,644,366				
Reserves/Designations:									
Non-Spendable: Inventories	(381,447)			(400,000)	(400,000)				
Restricted: TABOR Emergency Reserve	(8,195,903)			(8,119,525)	(8,119,525)				
Committed: Board Designated Reserve Minimum	(49,483,400)			(49,906,094)	(50,458,854)				
Unassigned/Undesignated Ending Fund Balance	\$7,676,378			\$5,370,366	\$3,665,987				

Note: Expenditure projections include planned COLA payments to employees in December and May. These payments were approved after the budget was adopted in June, and will be included in the budget readoption process, totalling an estimated \$3.2 million.

2025-26 Adopted PPR is \$11,181.85 and is based on a 4-year averaged K-12 funded pupil count of 19,185.1 student FTE.

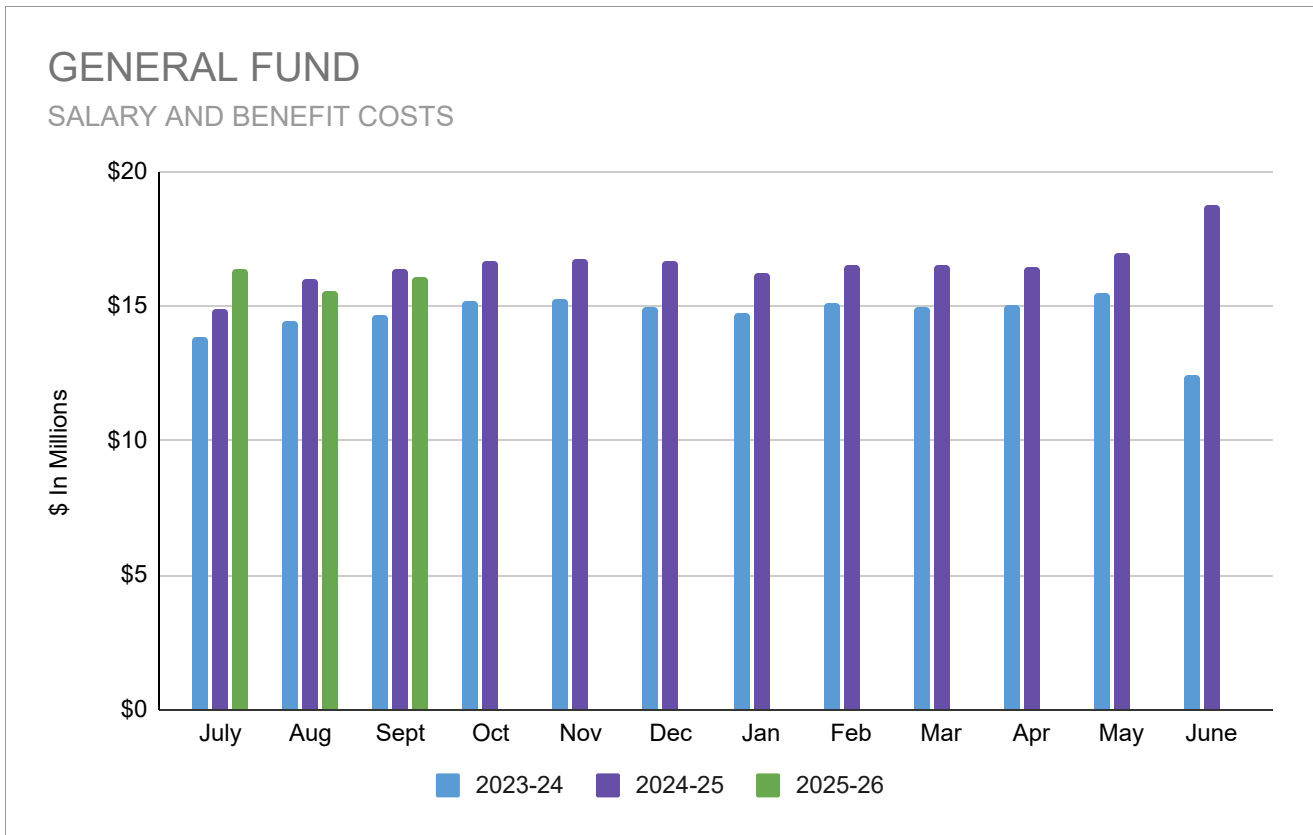
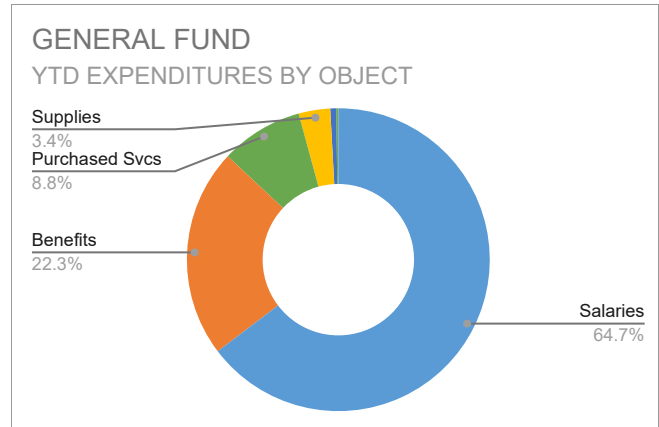
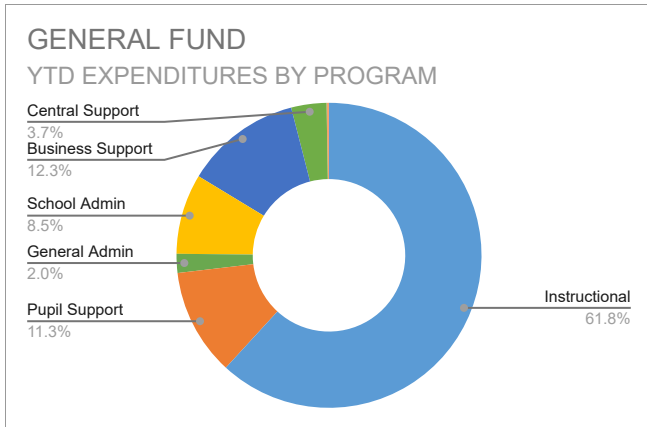
Transfers to Charter Schools: This is a pass-thru of per-pupil revenue received based on October student counts at district-charter schools, and a proportionate share of local mill levy overrides.

Anticipated will be updated quarterly and is based on the Adopted Budget



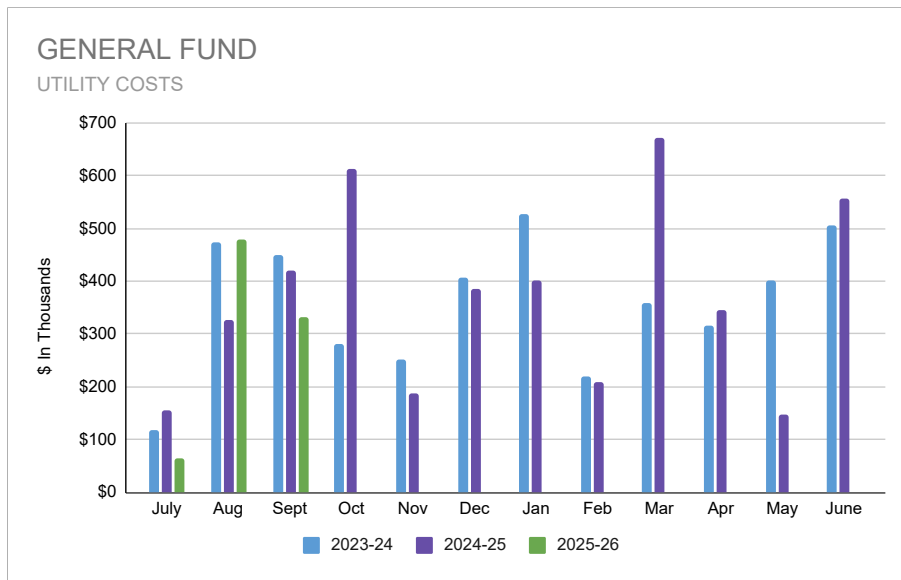
Notes: The timing of Special Education revenue has varied in recent years: 2023-24 received in August, and 2024-25 and 2025-26 received in July. Beginning in 2024-25, SB24-017 alters the distribution schedule of the state's portion of total program funding, resulting in larger state payments in the first part of the year and smaller payments when property taxes are received in the spring to create more equal monthly revenue payments.

	2023-24	2024-25	2025-26
YTD Revenue	\$47,412,257	\$58,241,537	\$56,816,730
Annual Budget	\$235,041,322	\$246,345,785	\$249,162,380
YTD % of Budget	20.17%	23.64%	22.80%
EOY Actual Revenue	\$239,362,046	\$250,498,413	
% of EOY Actual Revenue to Budget	101.84%	101.69%	



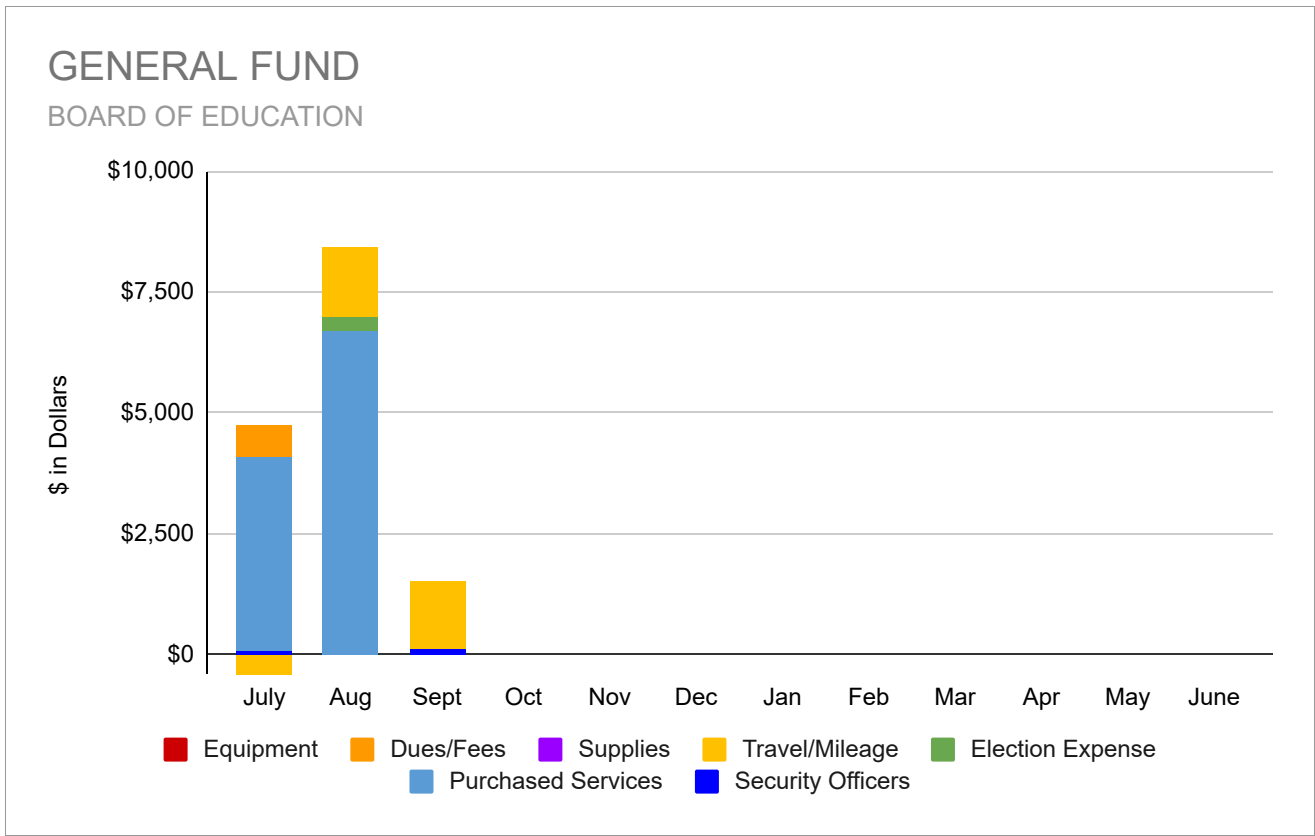
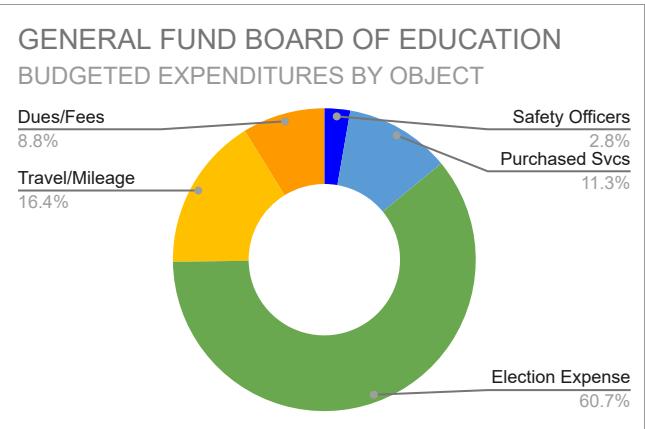
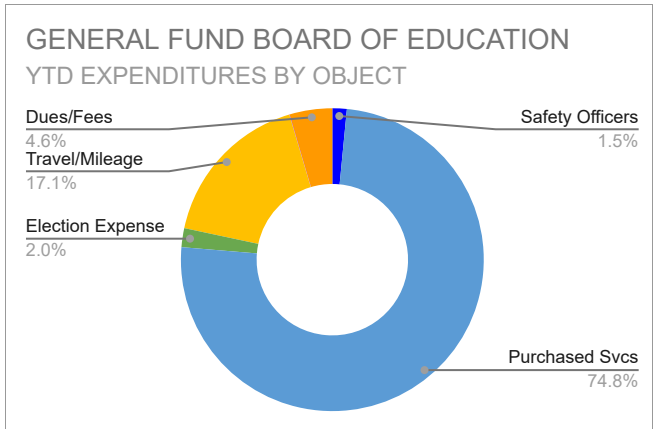
Notes: June 2024 costs reflect adjustments for salaries/benefits moved into COVID grants.

	2023-24	2024-25	2025-26
YTD Expenditures	\$42,907,860	\$47,188,580	\$48,024,685
Annual Budget	\$184,568,301	\$201,951,667	\$200,217,773
YTD % of Budget	23.25%	23.37%	23.99%
EOY Actual Expenditures	\$175,972,416	\$198,583,500	
% of EOY Actual Expenses to Budget	95.34%	98.33%	



Notes: Reported monthly costs reflect the timing of disbursements (cash basis) rather than the actual period of consumption. Billing schedules vary by vendor.

Total-General Fund	2023-24	2024-25	2025-26
YTD Expenditures	\$1,042,258	\$900,336	\$874,619
Annual Budget	\$4,644,750	\$4,795,450	\$4,904,422
YTD % of Budget	22.44%	18.77%	17.83%
EOY Actual Expenditures	\$4,309,164	\$4,419,046	
% of EOY Actual Expenses to Budget	92.77%	92.15%	
Natural Gas	2023-24	2024-25	2025-26
YTD Expenditures	\$42,669	\$58,922	\$27,602
Annual Budget	\$1,000,000	\$961,700	\$723,717
YTD % of Budget	4.27%	6.13%	3.81%
EOY Actual Expenditures	\$723,148	\$706,144	
% of EOY Actual Expenses to Budget	72.31%	73.43%	
Fuel - Propane	2023-24	2024-25	2025-26
YTD Expenditures	\$12,556	\$4,274	\$739
Annual Budget	\$34,500	\$50,000	\$30,832
YTD % of Budget	36.39%	8.55%	2.40%
EOY Actual Expenditures	\$43,366	\$40,992	
% of EOY Actual Expenses to Budget	125.70%	81.98%	
Electricity	2023-24	2024-25	2025-26
YTD Expenditures	\$812,134	\$637,500	\$671,769
Annual Budget	\$2,925,750	\$2,897,750	\$3,259,867
YTD % of Budget	27.76%	22.00%	20.61%
EOY Actual Expenditures	\$2,745,576	\$2,786,048	
% of EOY Actual Expenses to Budget	93.84%	96.15%	
Disposal Services	2023-24	2024-25	2025-26
YTD Expenditures	\$50,669	\$56,308	\$43,651
Annual Budget	\$230,000	\$310,000	\$293,968
YTD % of Budget	22.03%	18.16%	14.85%
EOY Actual Expenditures	\$304,567	\$316,691	
% of EOY Actual Expenses to Budget	132.42%	102.16%	
Water	2023-24	2024-25	2025-26
YTD Expenditures	\$98,206	\$93,587	\$76,090
Annual Budget	\$303,000	\$325,500	\$332,023
YTD % of Budget	32.41%	28.75%	22.92%
EOY Actual Expenditures	\$306,263	\$319,936	
% of EOY Actual Expenses to Budget	101.08%	98.29%	
Sewer	2023-24	2024-25	2025-26
YTD Expenditures	\$26,023	\$49,746	\$54,768
Annual Budget	\$151,500	\$250,500	\$264,015
YTD % of Budget	17.18%	19.86%	20.74%
EOY Actual Expenditures	\$186,244	\$249,236	
% of EOY Actual Expenses to Budget	122.93%	99.50%	



Notes:

	2023-24	2024-25	2025-26
YTD Expenditures	\$6,936	\$25,386	\$14,308
Annual Budget	\$136,323	\$181,654	\$181,654
YTD % of Budget	5.09%	13.98%	7.88%
EOY Actual Expenditures	\$134,378	\$179,319	
% of EOY Actual Expenses to Budget	98.57%	98.71%	

2025-26 Budget Summary Report, 1st Quarter Independence Academy as of September 30, 2025

	Audited 2024-25 Actual 6/30/25	Audited 2024-25 Actual 9/30/24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9/30/25	% of Budget	2025-26 Actual 9/30/25	% of Budget	Year Over Year %
GENERAL OPERATING FUND									
Beginning Fund Balance	\$5,162,693			\$5,211,337	\$5,211,337				
REVENUES:									
ECEA Spec Ed	\$99,803	\$25,845	25.90%	\$90,000	\$90,000	100.00%	\$25,273	28.08%	-2.21%
Universal Pre K	191,390	19,139	10%	256,390	256,390	100.00%	-	0.00%	-100.00%
Interest	116,608	32,711	28%	120,000	120,000	100.00%	28,801	24.00%	-11.95%
Miscellaneous Income	86,453	10,643	12%	30,000	30,000	100.00%	49,212	164.04%	362.37%
Pre-K Fees	63,440	17,915	28%	-	-		19,678		9.84%
Material Fees	27,990	28,070	100%	27,000	27,000	100.00%	39,815	147.46%	41.84%
Tech Fees	3,230	-	0%	100	100	100.00%	(100)	-100.00%	
Elective Class Fees	-	-		-	-		100		
Rent Income	-	-		-	-		8,200		
MCVSD#51 Mill Levy Override 1996,2004	219,693	60,736	28%	281,106	281,106	100.00%	70,277	25.00%	15.71%
Erate	30,836	16,459	53%	-	-		-		-100.00%
PERA on Behalf Revenue	44,097	-	0%	9,000	9,000	100.00%	-	0.00%	
Transfer In: D51 General Fund (PPR)	4,974,886	1,227,423	24.67%	5,646,834	5,646,834	100.00%	1,411,709	25.00%	15.01%
Total Revenues/Transfers In	\$5,858,427	\$1,438,940	24.56%	\$6,460,430	\$6,460,430	100.00%	\$1,652,964	25.59%	14.87%
EXPENDITURES:									
Salaries	\$2,576,683	\$598,772	23.24%	\$3,220,000	\$3,220,000	100.00%	\$692,700	21.51%	15.69%
Benefits	1,146,754	241,526	21.06%	1,150,000	1,150,000	100.00%	286,761	24.94%	18.73%
Purchased Services	735,063	234,137	31.85%	725,000	725,000	100.00%	256,143	35.33%	9.40%
Professional Development	62,406	16,021	25.67%	50,000	50,000	100.00%	9,790	19.58%	-38.89%
Facility Rent	648,655	149,338	23.02%	1,116,956	1,116,956	100.00%	319,009	28.56%	113.62%
Supplies	204,554	66,374	32.45%	117,000	117,000	100.00%	67,351	57.56%	1.47%
Furniture and Fixtures	18,287	676	3.69%	3,000	3,000	100.00%	1,857	61.89%	174.85%
Technology	64,157	10,656	16.61%	60,000	60,000	100.00%	9,711	16.18%	-8.87%
Capital Projects	110,932	28,150	25.38%	10,000	220,000	2200.00%	(7,650)	-76.50%	-127.18%
Other Expenses	10	-	0.00%	5,000	5,000	100.00%	-	0.00%	
Total Expenditures	\$5,567,500	\$1,345,650	24.17%	\$6,456,956	\$6,666,956	103.25%	\$1,635,671	25.33%	21.55%
Total Revenues Less Expenditures	290,926			3,474	(206,526)				
Ending Fund Balance	\$5,453,619			\$5,214,811	\$5,004,811				
MILL LEVY									
Beginning Fund Balance	\$75,039			\$75,039	\$75,039				
REVENUES: MCVSD#51 Mill Levy Override 2024	\$138,993	\$39,595	28.49%	\$177,727	\$177,727	100.00%	\$44,432	25.00%	12.21%
Total Revenues	\$138,993	\$39,595	28.49%	\$177,727	\$177,727	100.00%	\$44,432	25.00%	12.21%
EXPENDITURES:									
Curriculum	\$53,225	\$36,688	68.93%	\$90,000	\$90,000	100.00%	\$64,565	71.74%	75.98%
Technology	53,342	-	0.00%	50,000	50,000	100.00%	7,338	14.68%	
Professional Development	60,257	16,419	27.25%	70,000	70,000	100.00%	18,931	27.04%	15.29%
Total Expenditures	\$166,824	\$53,108	31.83%	\$210,000	\$210,000	100.00%	\$90,833	43.25%	71.04%
Total Revenues Less Expenditures	(27,831)			(32,273)	(32,273)				
Ending Fund Balance	\$47,208			\$42,766	\$42,766				
STATE GRANT									
Beginning Fund Balance	(\$3,534)			(\$3,534)	(\$3,534)				
REVENUES: CS Capital Construction Grant	\$177,540	\$29,684	16.72%	\$150,000	\$150,000	100.00%	\$29,525	19.68%	-80.32%
Total Revenues	\$177,540	\$29,684	16.72%	\$150,000	\$150,000	100.00%	\$29,525	19.68%	-80.32%
EXPENDITURES: CS Capital Construction	\$177,540	\$29,684	16.72%	\$150,000	\$150,000	100.00%	\$29,525	19.68%	-80.32%
Total Expenditures	\$177,540	\$29,684	16.72%	\$150,000	\$150,000	100.00%	\$29,525	19.68%	-80.32%
Total Revenues Less Expenditures	0			0	0				
Ending Fund Balance	(\$3,534)			(\$3,534)	(\$3,534)				
FUNDRAISING									
Beginning Fund Balance	\$185,841			\$185,841	\$185,841				
REVENUES:									
Fees: Supplies/Field Trips	\$109,940	\$84,655	77.00%	\$115,000	\$115,000	100.00%	\$95,792	83.30%	13.16%
Other Income	3,639	119	3.27%	1,000	1,000	100.00%	534	53.40%	348.74%
Local Fundraising	28,209	3,904	13.84%	20,000	20,000	100.00%	1,473	7.37%	-62.27%
Total Revenues	\$141,788	\$88,678	62.54%	\$136,000	\$136,000	100.00%	\$97,799	71.91%	10.29%
EXPENDITURES: Purchased Services									
Total Expenditures	\$172,978	\$36,787	21.27%	\$136,000	\$136,000	100.00%	\$49,389	36.32%	34.26%
Total Revenues Less Expenditures	(31,190)			0	0				
Ending Fund Balance	\$154,651			\$185,841	\$185,841				
CAPITAL PROJECTS FUND - BUILDING									
Beginning Fund Balance	\$1,311,058			\$6,411,058	\$6,411,058				
REVENUES:									

MESA COUNTY VALLEY SCHOOL DISTRICT 51

PRESENTED OCTOBER 21, 2025

Building Lease Revenue	\$810,140	\$175,614	21.68%	\$1,200,000	\$1,200,000	100.00%	\$256,111	21.34%	45.84%
Proceeds from Issuance of Debt	6,767,907	-	0.00%	-	-	-	-	-	-
Bond Accounts Interest	178,303	17,048	9.56%	60,000	60,000	100.00%	65,494	109.16%	284.17%
Total Revenues	\$7,756,351	\$192,662	2.48%	\$1,260,000	\$1,260,000	100.00%	\$321,606	25.52%	66.93%
EXPENDITURES:									
Debt Service Payments	\$776,514	\$518,844	66.82%	\$1,266,956	\$1,266,956	100.00%	\$684,923	54.06%	-45.94%
Excess Funds Transfer to IACS	54,719	54,719	100.00%	55,000	55,000	100.00%	44,925	81.68%	-18.32%
Bond Insurance	57,505	-	0.00%	-	-	-	-	-	-
Project Construction	1,735,416	-	0.00%	5,100,000	5,100,000	100.00%	1,145,838	22.47%	-77.53%
Total Expenditures	\$2,624,153	\$573,562	21.86%	\$6,421,956	\$6,421,956	100.00%	\$1,875,686	29.21%	-70.79%
Total Revenues Less Expenditures	5,132,197			(5,161,956)	(5,161,956)				
Ending Fund Balance	\$6,443,255			\$1,249,102	\$1,249,102				

Anticipated will be updated quarterly and is based on Adopted Budget

2025-26 Budget Summary Report, 1st Quarter Juniper Ridge Community School as of September 30, 2025

	Audited 2024-25 Actual 6/30/25	2024-25 Actual 9/30/24	% of Actual	2025-26 Adopted Budget	2025-25 EOY Anticipated as of 9/30/25	% of Budget	2025-26 Actual 9/30/25	% of Budget	Year Over Year %
Beginning Fund Balance	\$577,003			\$577,003	\$577,003				
REVENUES:									
Mill Levy Override 1996 & 2004	\$178,233	\$53,127	29.81%	\$214,309	\$214,309	100.00%	\$53,577	25.00%	0.85%
Mill Levy Override 2017	112,762	34,635	30.72%	135,495	135,495	100.00%	33,874	25.00%	-2.20%
Special Ed	163,315	34,706	21.25%	156,737	156,737	100.00%	41,355	26.39%	19.16%
Capital Construction Grant	153,163	26,337	17.20%	165,000	165,000	100.00%	23,953	14.52%	-9.05%
READ Act	49,772	-	0.00%	54,102	54,102	100.00%	-	0.00%	
Title 1	157,705	-	0.00%	158,120	158,120	100.00%	-	0.00%	
Erate	32,727	15,095	46.12%	-	-		-		-100.00%
Miscellaneous Income	2,693	763	28.32%	-	-		(194)		-125.38%
Material Fees	33,607	32,611	97.03%	52,677	52,677	100.00%	64,300	122.06%	97.17%
Interest	25,102	1,761	7.02%	500	500	100.00%	7,104	1420.84%	303.35%
Fundraising	69,030	18,969	27.48%	5,000	5,000	100.00%	10,412	208.23%	-45.11%
PERA on Behalf	42,377	-	0.00%	-	-		-		
Transfer In: D51 General Fund (PPR)	4,036,025	1,073,658	26.60%	4,305,012	4,305,012	100.00%	1,076,253	25.00%	0.24%
Total Revenues/Transfers In	\$5,056,511	\$1,291,661	25.54%	\$5,246,952	\$5,246,952	100.00%	\$1,310,634	24.98%	1.47%
EXPENDITURES:									
Class Fund Expenses	\$40,517	\$305	0.75%	\$20,400	\$20,400	100.00%	\$1,901	9.32%	523.14%
Festivals and Fairs	2,895	1,576	54.42%	-	-		-		-100.00%
HR Services	12,606	4,409	34.98%	9,500	9,500	100.00%	21,213	223.30%	381.14%
READ Act	46,270	11,567	25.00%	59,907	59,907	100.00%	-	0.00%	-100.00%
Salaries	2,395,059	620,524	25.91%	2,632,000	2,632,000	100.00%	607,504	23.08%	-2.10%
Special Ed Purchased Services	76,028	(20,842)	-27.41%	90,000	90,000	100.00%	7,945	8.83%	-138.12%
Benefits	716,882	193,736	27.02%	841,841	841,841	100.00%	192,382	22.85%	-0.70%
Utilities	130,805	23,880	18.26%	108,500	108,500	100.00%	36,275	33.43%	51.90%
Land Lease/Rentals	6,901	3,672	53.21%	10,800	10,800	100.00%	2,754	25.50%	-25.00%
COP Payments - Building	497,650	126,038	25.33%	465,000	465,000	100.00%	98,149	21.11%	-22.13%
Banking and Payroll Service Fee	2,348	(457)	-19.48%	2,500	2,500	100.00%	252	10.10%	-155.17%
Custodial Services	1,188	-	0.00%	-	-		-		
Board Events	2,260	-	0.00%	2,000	2,000	100.00%	-	0.00%	
Advertising/Marketing	14,867	9,610	64.64%	15,000	15,000	100.00%	14,556	97.04%	51.47%
Professional Development	55,602	21,960	39.50%	75,800	75,800	100.00%	11,576	15.27%	-47.29%
Bad Debts	10,196	-	0.00%	-	-		-		
Instructional Supplies	84,944	29,544	34.78%	167,650	167,650	100.00%	60,727	36.22%	105.55%
Admin Supplies/Postage/Telephone	23,776	6,542	27.52%	26,000	26,000	100.00%	6,427	24.72%	-1.77%
Purchased Services	444,201	122,832	27.65%	508,354	508,354	100.00%	105,581	20.77%	-14.04%
Equipment/Furniture	7,169	7,094	98.95%	-	-		5,236		-26.19%
Tech Charge - UPN WAN	15,408	-	0.00%	19,200	19,200	100.00%	-	0.00%	
Dues and Fees	10,753	10,757	100.04%	11,000	11,000	100.00%	7,106	64.60%	-33.94%
Miscellaneous Expenses	6,384	6,384	100.00%	-	-		-		-100.00%
Contingency/Reserve	-	-		178,000	178,000	100.00%	-	0.00%	
Non-Revenue Festival	-	-		3,000	3,000	100.00%	-	0.00%	
Volunteer Expenses	361	-	0.00%	500	500	100.00%	-	0.00%	
Interest and Service Charges	283	-	0.00%	-	-		-		
Family Council Expenses	83	83	100.00%	-	-		26		-68.69%
PERA on Behalf	42,377	-	0.00%	-	-		-		
Facility Improvements & New Building	173,856	173,856	100.00%	-	-		-		-100.00%
After School Clubs	-	-		-	-		126		
Total Expenditures	\$4,821,667	\$1,353,069	28.06%	\$5,246,952	\$5,246,952	100.00%	\$1,179,736	22.48%	-12.81%
Total Revenues Less Expenditures	234,844			0	0				
Ending Fund Balance	\$811,847			\$577,003	\$577,003				

Anticipated will be updated quarterly and is based on Adopted Budget

Juniper Ridge Community School Cash Flow for 2025-26

as of September 30, 2025

	ACTUAL	9/30/25				12/31/25				3/31/26				6/30/26			
	FYE 6/30/25	Jul-25	Aug-25	Sep-25	TOTAL	Oct-25	Nov-25	Dec-25	TOTAL	Jan-26	Feb-26	Mar-26	TOTAL	Apr-26	May-26	Jun-26	TOTAL
Total Cash--Beginning of Month	\$691,387 (A)	\$859,447	\$911,971	\$947,854	\$859,447	\$997,123	\$0	\$0	\$859,447	\$0	\$0	\$0	\$859,447	\$0	\$0	\$0	\$859,447
Cash received:																	
State Student Per Pupil	\$4,036,025	\$358,751	\$358,751	\$358,751	\$1,076,253												
Mill Levy Override 1996, 2004	\$178,233	17,859	17,859	17,859	\$53,577												
Mill Levy Override 2017	\$112,782	11,291	11,291	11,291	\$33,874												
Mill Levy Override Matching Fund	\$0	-	-	-	\$0												
Special Ed	\$163,315	13,785	13,785	13,785	\$41,355												
Capital Construction Grant	\$153,163	-	11,971	11,982	\$23,953												
ESSER II	\$0	-	-	-	\$0												
READ Act	\$49,772	-	-	-	\$0												
Title 1	\$157,705	-	-	-	\$0												
Erate	\$32,727	-	-	-	\$0												
Miscellaneous Income	\$2,693	(1,307)	913	200	(\$194)												
Material Fees	\$33,607	58,690	4,734	875	\$64,300												
Before and After Care	\$0	-	-	-	\$0												
Interest	\$25,102	2,265	2,403	2,436	\$7,104												
Fundraising	\$69,030	-	2,077	8,335	\$10,412												
PERA on Behalf	\$42,377	-	-	-	\$0												
Refund MCVSD#51	\$0	-	-	-	\$0												
Total cash received	\$5,056,511	\$461,336	\$423,784	\$425,514	\$1,310,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash expenditures:																	
Class Fund Expenses	\$40,517	\$1,086	\$309	\$506	\$1,901												
ESSER II	\$0	-	-	-	\$0												
Festivals and Fairs	\$2,895	-	-	-	\$0												
Gifts	\$0	-	-	-	\$0												
HR	\$12,606	10,674	5,636	4,904	\$21,213												
Background Checks	\$0	-	-	-	\$0												
READ Act	\$46,270	-	-	-	\$0												
Salaries	\$2,395,059	191,873	201,288	214,343	\$607,504												
Special Ed Purchased Services	\$76,028	-	-	7,945	\$7,945												
Benefits	\$716,882	68,652	55,976	67,754	\$192,382												
Utilities	\$130,805	9,574	9,874	16,827	\$36,275												
Land Lease/Rentals	\$6,901	918	918	918	\$2,754												
COP Payments - Building	\$497,650	32,716	32,716	32,716	\$98,149												
Banking and Payroll Service Fee	\$2,347	115	107	30	\$252												
Custodial Services	\$1,188	-	-	-	\$0												
Supplies/Equipment - Lease	\$0	-	-	-	\$0												
Board Events	\$2,260	-	-	-	\$0												
Advertising/Marketing	\$14,867	6,629	6,984	943	\$14,556												
Professional Development	\$55,602	9,040	1,396	1,139	\$11,576												
Bad Debt/Writeoff	\$10,196	-	-	-	\$0												
Instructional Supplies	\$84,944	41,530	14,658	4,539	\$60,727												
Admin Supplies/Postage/Telephone	\$23,776	3,112	1,947	1,368	\$6,427												
Purchased Services	\$444,201	32,739	40,057	32,785	\$105,581												
Equipment/Furniture	\$7,169	-	5,236	-	\$5,236												
Dues and Fees	\$10,753	7,006	100	-	\$7,106												
Tech Charge - UPN WAN	\$15,408	-	-	-	\$0												
Interest and Service Charges	\$283	-	-	-	\$0												
Miscellaneous Expenses	\$6,384	-	-	-	\$0												
Volunteer Expenses	\$361	-	-	-	\$0												
Before and After Care Expenses	\$0	-	-	-	\$0												
Pupil Activities	\$0	-	-	-	\$0												
Fundraising Expenses	\$0	-	-	-	\$0												
Family Council Expenses	\$63	-	-	26	\$26												
PERA on Behalf	\$42,377	-	-	-	\$0												
Facility Improvements & Building	\$173,856	-	-	-	\$0												
After School Clubs	\$0	-	126	-	\$126												
Total cash expenditures	\$4,821,667	\$415,663	\$377,329	\$86,743	\$1,179,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Change in Accounts Payable/Receivable	(\$66,785)	\$6,852	(\$10,572)	\$10,498	\$6,778												
Total Cash--end of month	\$859,447 (B)	\$911,971	\$947,854	\$997,123	\$997,123	\$997,123	\$0	\$0	\$859,447	\$0	\$0	\$0	\$859,447	\$0	\$0	\$0	\$859,447
Cash Balances:																	
Square	\$0	\$242	\$242	\$0	\$0												
Home Loan Operating	\$222,849	\$273,923	\$305,862	\$353,823	\$353,823												
Contingency & Repair Reserve Savings	\$351,114	\$351,934	\$352,756	\$353,553	\$353,553												
Home Loan Premier Savings	\$49,427	\$49,473	\$49,519	\$49,564	\$49,564												
Material Fees Checking	\$89,766	\$89,766	\$92,500	\$92,875	\$92,875												
Petty Cash	\$67	\$67	\$67	\$67	\$67												
Tabor Reserve Savings	\$146,224	\$146,565	\$146,908	\$147,240	\$147,240												
Total Cash--end of month	\$859,447 (B)	\$911,971	\$947,854	\$997,123	\$997,123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted cash:																	
Tabor 3% Capital Projects	\$148,202	\$157,409	\$157,409	\$157,409	\$157,409												
Other restricted:																	
Fundraising for specific purpose																	
Fees collected for specific purpose																	
Unspent grant revenues																	
Other?-name																	
Unrestricted	\$711,245	754,562	790,445	839,714	\$839,714												
Total Cash--end of month	\$859,447 (B)	\$911,971	\$947,854	\$997,123	\$997,123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(A) Must equal prior month ending cash (OR beginning of year when adding cumulative quarterly income/expenses, as in September, December, etc.)
 (B) Each Total Cash--end of month must be equal each other

2025-26 Budget Summary Report, 1st Quarter Mesa Valley Community School as of September 30, 2025

	Audited 2024-25 Actual 6/30/25	2024-25 Actual 9/30/24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated 9/30/25	% of Budget	Unaudited 2025-26 Actual 9/30/25	% of Budget	Year Over Year %
Beginning Fund Balance	\$643,863	\$618,033	95.99%	\$543,863	\$555,648	102.17%	\$555,648	102.17%	-10.09%
REVENUES:									
Categorical Funding Per Pupil (SPED)	\$72,584	\$18,461	25.43%	\$39,113	\$39,113	100.00%	\$18,380	46.99%	-0.44%
Capital Construction Grant	61,187	10,230	16.72%	61,397	61,397	100.00%	10,439	17.00%	2.04%
Mill Levy Override 2017	72,686	20,885	28.73%	84,845	84,845	100.00%	21,211	25.00%	1.56%
Mill Levy Override 1996 & 2004	114,889	32,036	27.88%	134,196	134,196	100.00%	33,549	25.00%	4.72%
State Facilities Grant	22,662	-	0.00%	-	-	-	-	-	-
Donations - Unrestricted	6,150	-	0.00%	-	-	-	-	-	-
Interest Income	23,932	6,141	25.66%	-	-	-	5,603	-	-8.75%
Fees - Events	1,645	-	0.00%	-	-	-	-	-	-
Yearbook	106	-	0.00%	-	-	-	-	-	-
Fundraisers	740	-	0.00%	-	-	-	(226)	-	-
Student Activity	1,931	-	0.00%	-	-	-	-	-	-
On Behalf Payment from State	26,417	-	0.00%	-	-	-	-	-	-
Miscellaneous Income	4,915	-	0.00%	-	-	-	-	-	-
Transfer In: D51 General Fund (PPR)	2,601,617	647,432	24.89%	2,695,720	2,695,720	100.00%	673,930	25.00%	4.09%
Total Revenues/Transfers In	\$3,011,463	\$735,185	24.41%	\$3,015,271	\$3,015,271	100.00%	\$762,887	25.30%	3.77%
EXPENDITURES:									
Salaries/Benefits	\$2,161,720	\$546,740	25.29%	\$2,212,292	\$2,212,292	100.00%	\$574,100	25.95%	5.00%
Professional/Tech Services	80,170	15,125	18.87%	72,250	72,250	100.00%	20,777	28.76%	37.37%
Property Services	84,582	23,123	27.34%	83,500	83,500	100.00%	25,705	30.78%	11.16%
Student Transportation Services	291	-	0.00%	-	-	-	-	-	-
Purchased Services	31,065	9,956	32.05%	35,000	35,000	100.00%	13,555	38.73%	36.16%
Professional Dev	2,333	-	0.00%	6,500	6,500	100.00%	1,050	16.15%	-
D51 Direct Services	24,836	6,032	24.29%	25,000	25,000	100.00%	6,043	24.17%	0.17%
D51/Add Personnel	51	-	0.00%	-	-	-	-	-	-
D51 Admin Charges	67,525	19,423	28.76%	80,872	80,872	100.00%	20,218	25.00%	4.09%
Contract Services	68,948	9,300	13.49%	55,000	55,000	100.00%	4,890	8.89%	-47.42%
Supplies	150,453	59,427	39.50%	148,500	148,500	100.00%	50,916	34.29%	-14.32%
Events	13,362	2,270	16.99%	9,500	9,500	100.00%	2,741	28.85%	20.74%
Facility Lease	204,675	51,169	25.00%	308,000	208,000	67.53%	51,075	16.58%	-0.18%
Equipment/Furniture	38,395	5,714	14.88%	10,000	10,000	100.00%	3,923	39.23%	-31.33%
Dues/Fees	8,389	5,675	67.65%	11,000	11,000	100.00%	4,502	40.93%	-20.67%
Instructional Supplies	49,714	5,550	11.16%	57,857	57,857	100.00%	8,084	13.97%	45.65%
Capital Project-Building	83,104	-	0.00%	-	-	-	117,018	-	-
Building Improvements	3,650	-	0.00%	-	-	-	-	-	-
PERA on Behalf Payments	26,417	-	0.00%	-	-	-	-	-	-
Total Expenditures	\$3,099,677	\$759,505	24.50%	\$3,115,271	\$3,015,271	96.79%	\$904,597	29.04%	19.10%
Total Revenues Less Expenditures	(88,215)			(100,000)	0				
Ending Fund Balance	\$555,648			\$443,863	\$555,648				

Anticipated will be updated quarterly and is based on Adopted Budget

Mesa Valley Community School Cash Flow for 2025-26

as of September 30, 2025

	ACTUAL FYE 6/30/25	9/30/25				12/31/25				3/31/26				6/30/26			
		Jul-25	Aug-25	Sep-25	TOTAL	Oct-25	Nov-25	Dec-25	TOTAL	Jan-26	Feb-26	Mar-26	TOTAL	Apr-26	May-26	Jun-26	TOTAL
Total Cash--Beginning of Month	(A) \$608,769	\$635,058	\$566,211	\$446,886	\$635,058	\$433,527	\$0	\$0	\$635,058	\$0	\$0	\$0	\$635,058	\$0	\$0	\$0	\$635,058
Cash received:																	
State Student Per Pupil	\$2,601,617	\$224,643	\$224,643	\$224,643	\$673,930												
ECEA Spec Ed	\$72,584	6,127	6,127	6,127	\$18,380												
Capital Construction Grant	\$61,187	-	5,217	5,222	\$10,439												
Mill Levy Override 2017	\$72,686	7,070	7,070	7,070	\$21,211												
Mill Levy Override 1996 & 2004	\$114,889	11,183	11,183	11,183	\$33,549												
Mill Levy Matching Grant	\$0	-	-	-	\$0												
State Facilities Grant	\$22,662	-	-	-	\$0												
Student Class Fees	\$0	-	-	-	\$0												
Colorado Read Act	\$0	-	-	-	\$0												
Gifts/Contributions	\$6,150	-	-	-	\$0												
Room Rental Fees	\$0	-	-	-	\$0												
Erate	\$0	-	-	-	\$0												
Interest Income	\$23,932	2,093	1,904	1,606	\$5,603												
Intermediate Source Grant	\$0	-	-	-	\$0												
MCVSD Refund	\$0	-	-	-	\$0												
Esser	\$0	-	-	-	\$0												
Fees - Events	\$1,645	-	-	-	\$0												
Yearbook	\$106	-	-	-	\$0												
Fundraisers	\$740	(226)	-	-	(\$226)												
Student Activity	\$1,931	-	-	-	\$0												
On Behalf Payments from State	\$26,417	-	-	-	\$0												
Miscellaneous Income	\$4,915	-	-	-	\$0												
Total cash received	\$3,011,463	\$250,891	\$256,145	\$255,851	\$762,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash expenditures:																	
Salaries/Benefits	\$2,155,143	\$185,874	\$190,237	\$197,989	\$574,100												
Professional/Tech Services	\$80,920	2,960	6,356	11,462	\$20,777												
Property Services	\$80,655	11,674	6,873	7,159	\$25,705												
Student Transportation Services	\$291	-	-	-	\$0												
Purchased Services	\$34,992	3,409	-	10,147	\$13,555												
Professional Dev	\$2,333	-	1,050	-	\$1,050												
D51 Direct Services	\$24,836	2,014	2,014	2,014	\$6,043												
D51/Add Personnel	\$15,178	-	-	-	\$0												
D51 Admin Charges	\$67,525	6,739	6,739	6,739	\$20,218												
Contract Student Services	\$59,648	-	2,400	2,490	\$4,890												
Supplies	\$150,453	28,054	16,983	5,878	\$50,916												
Events	\$13,362	1,726	762	253	\$2,741												
Facility Lease	\$204,675	17,025	17,025	17,025	\$51,075												
Equipment/Furniture	\$38,395	714	1,780	1,430	\$3,923												
Dues/Fees	\$8,389	2,901	1,409	193	\$4,502												
Instructional Supplies	\$49,714	2,059	1,900	4,125	\$8,084												
Capital Project-Building	\$86,754	-	108,890	8,128	\$117,018												
Equalization Adjustment	\$0	-	-	-	\$0												
Esser Expenses	\$0	-	-	-	\$0												
PERA on Behalf Payments	\$26,417	-	-	-	\$0												
Other Expenses	\$0	-	-	-	\$0												
Total cash expenditures	\$3,099,677	\$265,147	\$364,417	\$275,032	\$904,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Change in Accounts Payable/Receivable	\$114,503	(\$54,590)	(\$11,053)	\$5,822	(\$59,822)												
Total Cash--end of month	(B) \$635,058	\$566,211	\$446,886	\$433,527	\$433,527	\$433,527	\$0	\$0	\$635,058	\$0	\$0	\$0	\$635,058	\$0	\$0	\$0	\$635,058
Cash Balances:																	
Operating account	\$203,101	\$232,795	\$112,259	\$234,382	\$234,382												
SBA Account	6,065	6,066	6,066	6,067	6,067												
CSAFE	310,340	211,375	212,157	76,262	76,262												
CSAFE Tabor	115,551	115,976	116,405	116,816	116,816												
Total Cash--end of month	(B) \$635,058	\$566,211	\$446,886	\$433,527	\$433,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted cash:																	
Tabor 3%	\$88,982	90,458	90,458	90,458	90,458												
Capital Projects																	
Other restricted:																	
Fundraising for specific purpose																	
Fees collected for specific purpose																	
Unspent grant revenues																	
Other?-name																	
Unrestricted	546,076	475,753	356,428	343,069	343,069												
Total Cash--end of month	(B) \$88,982	\$566,211	\$446,886	\$433,527	\$433,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(A) Must equal prior month ending cash (OR beginning of year when adding cumulative quarterly income/expenses, as in September, December, etc.)

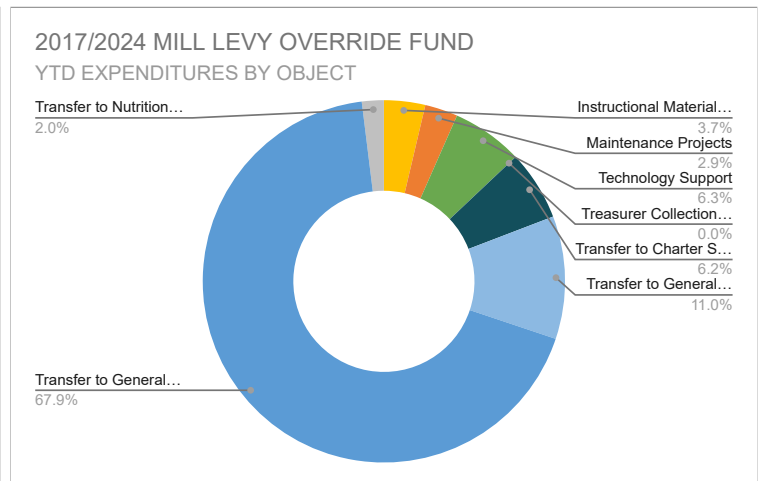
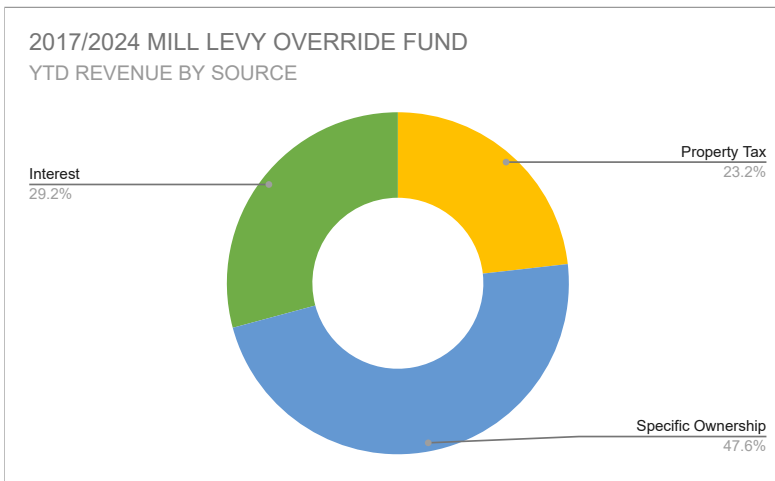
(B) Each Total Cash--end of month must be equal each other

2025-26 Budget Summary Report, 1st Quarter 2017/2024 Mill Levy Override (17) as of September 30, 2025

	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	% of Budget	2025-26 Actual 9-30-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$7,094,498			\$7,126,821	\$7,412,590				
REVENUES:									
Local Sources									
Property Tax	\$6,490,824	\$36,823	0.57%	\$6,500,000	\$6,487,000	99.80%	\$62,215	0.96%	68.96%
Specific Ownership	1,042,429	119,477	11.46%	975,818	1,113,284	114.09%	127,598	13.08%	6.80%
Interest	300,076	93,005	30.99%	225,000	252,518	112.23%	78,265	34.78%	-15.85%
State Sources									
Mill Levy Override Match	0	0		0	0		0		
Total Revenues	\$7,833,329	\$249,305	3.18%	\$7,700,818	\$7,852,802	101.97%	\$268,078	3.48%	7.53%
EXPENDITURES:									
Instructional Materials/Educator Training									
Instructional Materials/Educator Training	\$632,581	\$40,825	6.45%	\$900,529	\$900,529	100.00%	\$58,846	6.53%	44.14%
Maintenance Projects	1,004,728	337,142	33.56%	1,000,000	1,000,000	100.00%	46,935	4.69%	-86.08%
Technology Support	366,166	87,116	23.79%	407,431	404,489	99.28%	101,351	24.88%	16.34%
Technology-Chromebook Refresh	0	0		1,318,336	1,318,336	100.00%	0	0.00%	
Treasurer Collection Fees	16,191	92	0.57%	16,500	16,500	100.00%	155	0.94%	68.48%
Total Expenditures	\$2,019,666	\$465,175	23.03%	\$3,642,796	\$3,639,854	99.92%	\$207,287	5.69%	-55.44%
Transfers Out									
Transfer to Charter Schools-Per Pupil	\$324,441	\$95,116	29.32%	\$398,067	\$398,067	100.00%	\$99,517	25.00%	4.63%
Transfer to General Fund-Professional Development Day	701,404	157,812	22.50%	701,404	\$701,404	100.00%	175,351	25.00%	11.11%
Transfer to General Fund-Student Contact Days	4,344,402	1,000,138	23.02%	4,344,402	\$4,344,402	100.00%	1,086,101	25.00%	8.60%
Transfer to Nutrition Svcs-Student Contact Days	125,324	29,695	23.69%	125,324	\$125,324	100.00%	31,331	25.00%	5.51%
Total Expenditures and Transfers Out	\$7,515,237	\$1,747,936	23.26%	\$9,211,993	\$9,209,051	99.97%	\$1,599,587	17.36%	-8.49%
Total Revenues Less Expenditures	318,092			(1,511,175)	(1,356,249)				
GAAP Basis Ending Fund Balance	\$7,412,590			\$5,615,646	\$6,056,341				

On November 7, 2017, voters approved a mill levy override in the amount of \$6.5 million annually for a period of ten years. In the November 2024 election, the mill levy override was renewed permanently for the following purposes: retaining additional student instructional days, instructional materials and educator training, ongoing maintenance projects, and technology support.

Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 1st Quarter Preschool Program Fund (19) as of September 30, 2025

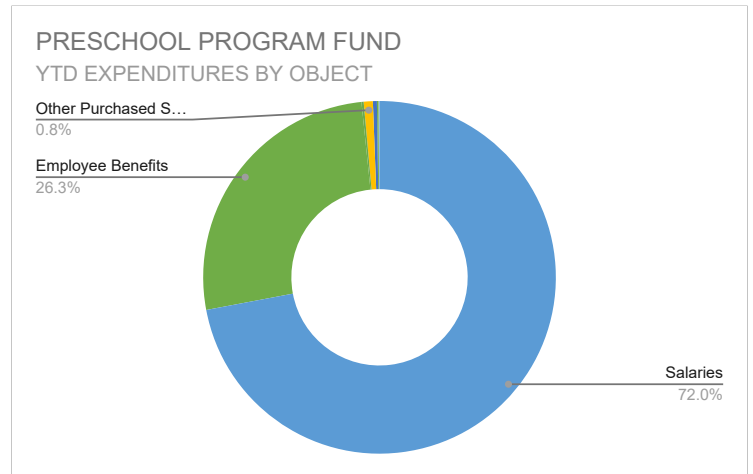
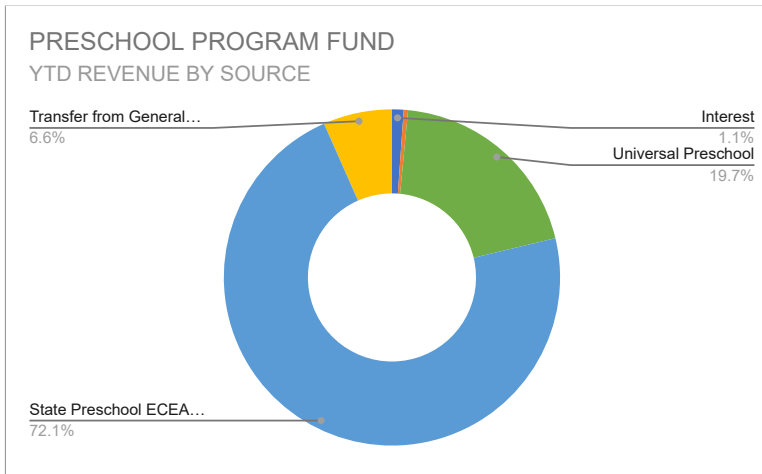
	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	% of Budget	2025-26 Actual 9-30-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$1,088,901			\$977,763	\$946,480				
REVENUES:									
Local Sources									
Interest	\$86,575	\$24,535	28.34%	\$80,000	\$59,440	74.30%	\$16,845	21.06%	-31.34%
Full Day Tuition/Miscellaneous	16,500	3,850	23.33%	13,750	12,925	94.00%	6,325	46.00%	64.29%
State Sources									
Universal Preschool (UPK) Colorado-CDEC	4,168,731	6,850	0.16%	4,785,925	4,737,256	98.98%	297,568	6.22%	4244.06%
State Preschool ECEA Revenue	1,132,497	1,132,497	100.00%	1,088,982	1,088,982	100.00%	1,088,982	100.00%	-3.84%
Transfers In									
Transfer from General Fund-Preschool									
Salary Costs	400,000	100,000	25.00%	400,000	400,000	100.00%	100,000	25.00%	0.00%
Total Revenues	\$5,804,303	\$1,267,732	21.84%	\$6,368,657	\$6,298,603	98.90%	\$1,509,720	23.71%	19.09%
EXPENDITURES:									
Salaries	\$4,318,524	\$1,056,966	24.48%	\$4,120,164	\$4,159,702	100.96%	\$1,018,094	24.71%	-3.68%
Employee Benefits	1,566,923	378,921	24.18%	1,570,875	1,538,882	97.96%	372,140	23.69%	-1.79%
Purchased Professional/Technical Svcs	6,189	3,544	57.26%	0	0		2,808		-20.77%
Other Purchased Services	20,028	827	4.13%	0	0		11,793		1326.00%
Supplies & Materials	23,860	962	4.03%	77,000	73,648	95.65%	5,154	6.69%	435.76%
Other Uses of Funds	8,340	1,998	23.96%	0	2,052		2,052		2.70%
Property/Equipment	2,860	650	22.73%	0	1,300		1,300		100.00%
Total Expenditures	\$5,946,724	\$1,443,868	24.28%	\$5,768,039	\$5,775,584	100.13%	\$1,413,341	24.50%	-2.11%
Total Revenues Less Expenditures	(142,421)			600,618	523,019				
GAAP Basis Ending Fund Balance	\$946,480			\$1,578,381	\$1,469,499				

UPK Preschool Student Count

795

770

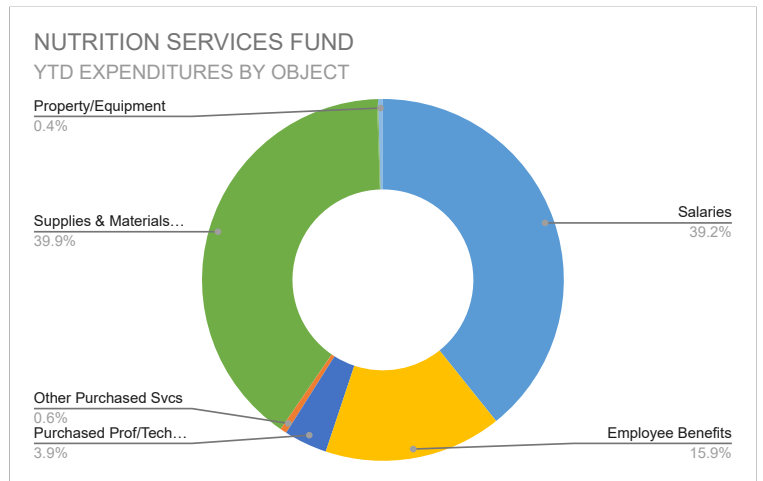
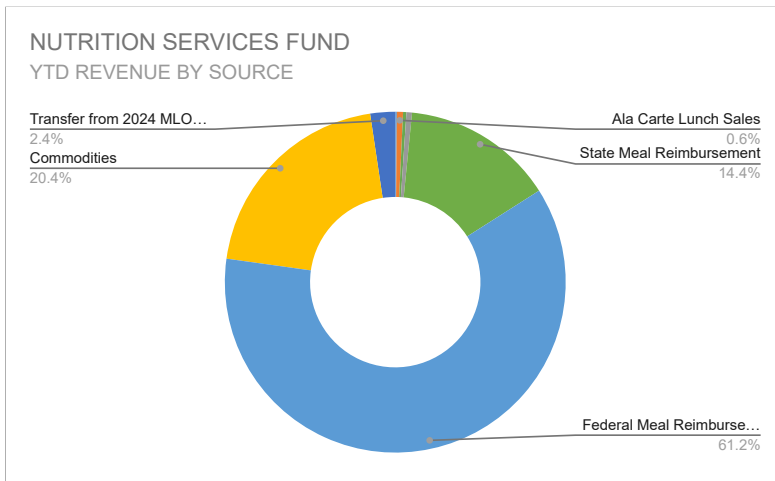
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 1st Quarter Nutrition Services (21) as of September 30, 2025

	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	% of Budget	2025-26 Actual 9-30-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$1,474,610			\$1,207,620	\$512,939				
REVENUES:									
<i>Local Sources</i>									
Student Meals	(\$55,719)	\$7,480	-13.42%	\$25,000	\$25,000	100.00%	\$2,007	8.03%	-73.17%
Ala Carte Lunch Sales	77,660	13,055	16.81%	78,000	76,957	98.66%	7,688	9.86%	-41.11%
Adult Meals	46,726	5,048	10.80%	56,019	56,019	100.00%	4,189	7.48%	-17.02%
Interest	0	0		1,000	1,000	100.00%	0	0.00%	
Building Contracts/Miscellaneous	12,570	14,156	112.62%	13,000	13,000	100.00%	6,988	53.75%	-50.64%
<i>State Sources</i>									
State Meal Reimbursement	1,892,650	147,641	7.80%	2,069,797	2,110,171	101.95%	191,072	9.23%	29.42%
<i>Federal Sources</i>									
Federal Meal Reimbursement	7,907,219	828,171	10.47%	8,344,406	8,091,098	96.96%	811,844	9.73%	-1.97%
Commodities	917,459	54,711	5.96%	670,198	720,751	107.54%	270,969	40.43%	395.27%
<i>Transfers In</i>									
Transfer from 2024 MLO - Student Contact Days	125,324	29,695	23.69%	125,324	125,324	100.00%	31,331	25.00%	5.51%
Total Revenues	\$10,923,889	\$1,099,957	10.07%	\$11,382,744	\$11,219,320	98.56%	\$1,326,088	11.65%	20.56%
EXPENDITURES:									
Salaries	\$4,191,797	\$1,036,154	24.72%	\$4,161,799	\$4,104,992	98.64%	\$1,025,169	24.63%	-1.06%
Employee Benefits	1,670,918	411,489	24.63%	1,752,676	1,730,254	98.72%	414,682	23.66%	0.78%
Purchased Professional/Technical Svcs	196,017	82,330	42.00%	147,875	177,609	120.11%	101,010	68.31%	22.69%
Other Purchased Services	158,659	33,475	21.10%	171,250	131,250	76.64%	15,341	8.96%	-54.17%
Supplies & Materials (incl. food)	5,048,973	1,069,874	21.19%	5,042,196	5,032,621	99.81%	1,042,474	20.67%	-2.56%
Other Uses of Funds	7,149	5,261	73.59%	6,750	6,750	100.00%	2,451	36.31%	-53.41%
Property/Equipment	3,732	1,015	27.20%	210,881	210,881	100.00%	11,338	5.38%	1017.04%
Total Expenditures	\$11,277,245	\$2,639,598	23.41%	\$11,493,427	\$11,394,357	99.14%	\$2,612,465	22.73%	-1.03%
Total Revenues Less Expenditures	(353,356)			(110,683)	(175,037)				
GAAP Basis Ending Fund Balance	\$1,121,254			\$1,096,937	\$337,902				
Reserves/Designations:									
Non-Spendable: Inventories	(608,315)			(700,000)	(700,000)				
Restricted Ending Fund Balance	\$512,939			\$396,937	(\$362,098)				

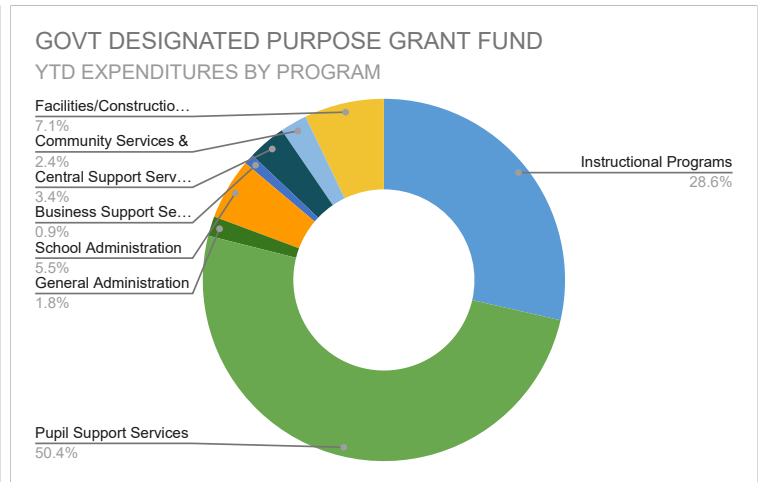
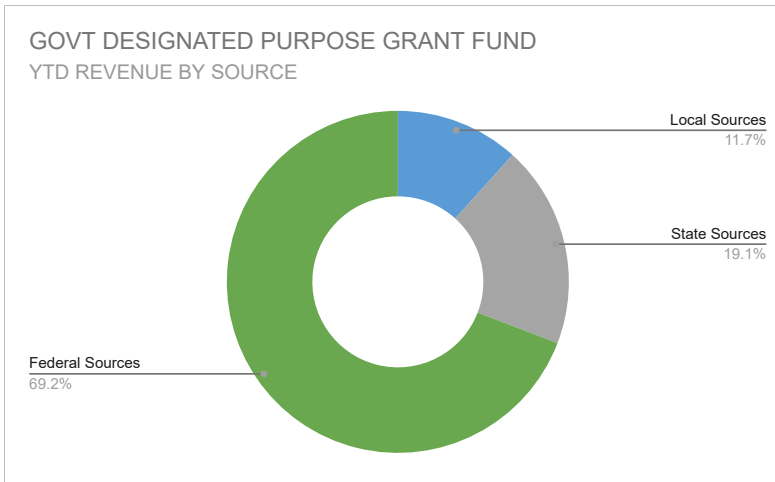
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 1st Quarter Government Designated Purpose Grants (22) as of September 30, 2025

	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	% of Budget	2025-26 Actual 9-30-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$0			\$0	\$0				
REVENUES:									
Local Sources	\$1,455,584	\$1,992,744	136.90%	\$2,010,730	\$1,458,911	72.56%	\$2,034,842	101.20%	2.11%
State Sources	4,977,572	3,767,701	75.69%	1,332,035	1,332,035	100.00%	3,324,879	249.61%	-11.75%
Federal Sources	19,396,965	10,980,860	56.61%	25,970,686	18,477,804	71.15%	12,021,217	46.29%	9.47%
Total Revenues	\$25,830,121	\$16,741,305	64.81%	\$29,313,451	\$21,268,750	72.56%	\$17,380,938	59.29%	3.82%
EXPENDITURES:									
Instructional Programs	\$10,439,422	\$2,574,622	24.66%	\$8,605,652	\$6,390,630	74.26%	\$1,065,105	12.38%	-58.63%
Pupil Support Services	11,614,631	2,123,333	18.28%	16,243,006	11,264,484	69.35%	1,877,414	11.56%	-11.58%
General Administration Support Services	269,392	66,714	24.76%	301,193	291,854	96.90%	65,309	21.68%	-2.11%
School Administration Support Services	1,211,402	227,431	18.77%	1,430,973	1,223,670	85.51%	203,945	14.25%	-10.33%
Business Support Services	147,584	34,136	23.13%	126,959	104,984	82.69%	34,164	26.91%	0.08%
Central Support Services	700,543	125,245	17.88%	542,644	459,234	84.63%	126,539	23.32%	1.03%
Community Services & Other	816,154	124,548	15.26%	969,212	538,290	55.54%	89,715	9.26%	-27.97%
Facilities/Construction Services	608,331	54,515	8.96%	1,093,812	995,604	91.02%	265,934	24.31%	387.82%
Other Uses/Leases/Debt Services	22,662	0	0.00%	0	0		0		
Total Expenditures	\$25,830,121	\$5,330,544	20.64%	\$29,313,451	\$21,268,750	72.56%	\$3,728,125	12.72%	-30.06%
Total Revenues Less Expenditures	0	11,410,761		0	0		13,652,813		
GAAP Basis Ending Fund Balance	\$0			\$0	\$0				

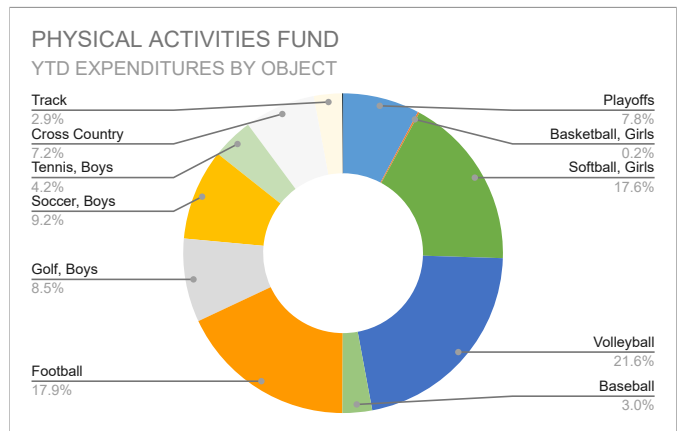
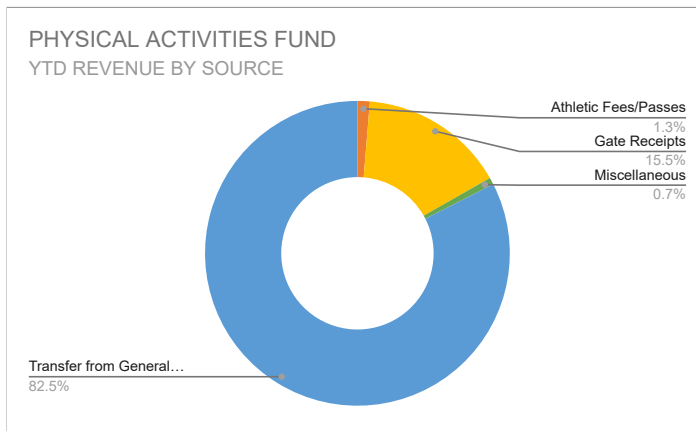
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 1st Quarter Physical Activities (23) as of September 30, 2025

	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	% of Budget	2025-26 Actual 9-30-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$415,550			\$445,207	\$586,704				
REVENUES:									
Local Sources									
Athletic Fees/Passes	\$396,914	\$6,165	1.55%	\$350,000	\$380,000	108.57%	\$7,118	2.03%	15.46%
Gate Receipts	360,259	65,311	18.13%	350,000	360,000	102.86%	84,396	24.11%	29.22%
Miscellaneous	0	0		1,000	4,000	400.00%	4,000	400.00%	
Transfers In									
Transfer from General Fund	400,000	400,000	100.00%	450,000	450,000	100.00%	450,000	100.00%	12.50%
Total Revenues	\$1,157,173	\$471,476	40.74%	\$1,151,000	\$1,194,000	103.74%	\$545,514	47.39%	15.70%
EXPENDITURES BY SPORT:									
Playoffs	\$233,508	\$6,536	2.80%	\$370,000	\$370,000		\$13,543	3.66%	107.21%
Basketball, Girls	69,575	582	0.84%	55,000	55,000		292	0.53%	-49.83%
Cheerleader/Poms	12,021	0	0.00%	15,000	15,000		0	0.00%	
Golf, Girls	3,744	0	0.00%	8,000	8,000		0	0.00%	
Soccer, Girls	29,693	0	0.00%	26,000	26,000		0	0.00%	
Softball, Girls	49,802	31,400	63.05%	40,000	40,000		30,689	76.72%	-2.26%
Swimming, Girls	6,661	0	0.00%	12,000	12,000		0	0.00%	
Tennis, Girls	12,022	0	0.00%	8,000	8,000		0	0.00%	
Volleyball	72,709	33,875	46.59%	48,000	48,000		37,675	78.49%	11.22%
Wrestling, Girls	12,595	0	0.00%	12,000	12,000		0	0.00%	
Lacrosse, Girls	16,156	0	0.00%	27,000	27,000		0	0.00%	
Baseball	59,193	0	0.00%	40,000	40,000		5,226	13.07%	
Basketball, Boys	71,979	0	0.00%	55,000	55,000		0	0.00%	
Football	138,775	34,258	24.69%	130,500	130,500		31,343	24.02%	-8.51%
Golf, Boys	10,722	10,153	94.69%	8,000	14,759		14,759	184.49%	45.37%
Soccer, Boys	27,714	14,319	51.67%	26,000	26,000		16,074	61.82%	12.26%
Swimming, Boys	3,022	0	0.00%	10,000	10,000		0	0.00%	
Tennis, Boys	12,786	10,910	85.33%	8,000	8,000		7,320	91.50%	-32.91%
Wrestling, Boys	59,231	0	0.00%	55,000	55,000		0	0.00%	
Lacrosse, Boys	16,856	0	0.00%	27,000	27,000		0	0.00%	
Cross Country	12,756	7,062	55.36%	14,000	14,000		12,525	89.46%	77.36%
Track	52,643	0	0.00%	40,000	40,000		5,000	12.50%	
Contingency	0	0		5,000	0		0	0.00%	
Catastrophic Insurance	0	0		7,500	0		0	0.00%	
Scholarship Fund	276	0	0.00%	1,000	1,000		0	0.00%	
Athletic Director Travel	1,580	120	7.59%	3,000	3,000		174	5.80%	45.00%
Total Expenditures	\$986,019	\$149,215	15.13%	\$1,051,000	\$1,045,259	0.00%	\$174,620	16.61%	17.03%
Total Revenues Less Expenditures	171,154			100,000	148,741				
GAAP Basis Ending Fund Balance	\$586,704			\$445,207	\$735,445				

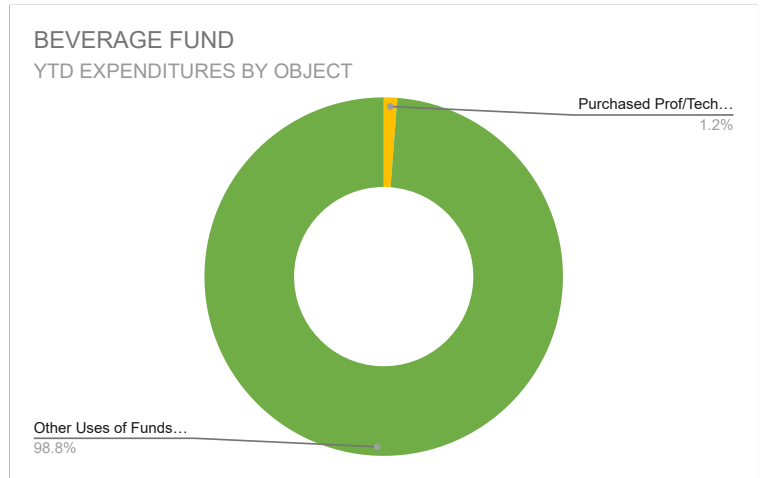
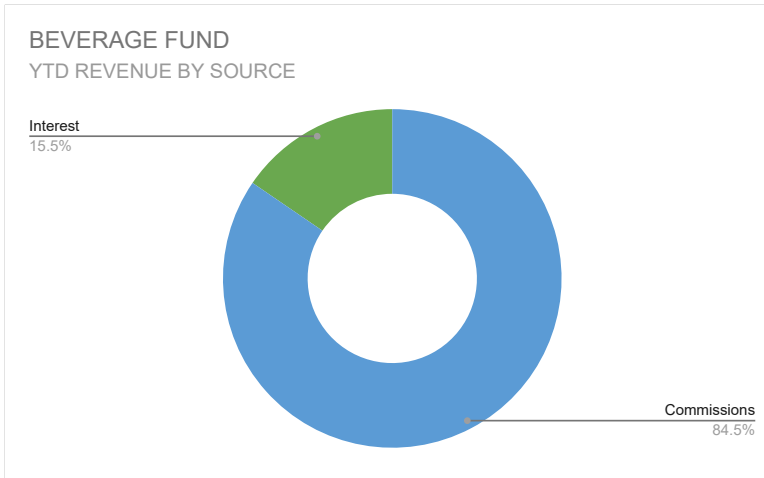
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 1st Quarter Beverage (27) as of September 30, 2025

	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	% of Budget	2025-26 Actual 9-30-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$327,945			\$300,667	\$311,014				
REVENUES:									
Local Sources									
Commissions	\$45,200	\$3,997	8.84%	\$45,000	\$45,000	100.00%	\$16,294	36.21%	307.66%
Electrical	6,804	0	0.00%	6,804	6,804	100.00%	0	0.00%	
Interest	15,617	4,127	26.43%	20,000	11,273	56.37%	2,979	14.90%	-27.82%
Miscellaneous	11,000	0	0.00%	15,000	15,000	100.00%	0	0.00%	
Total Revenues	\$78,621	\$8,124	10.33%	\$86,804	\$78,077	89.95%	\$19,273	22.20%	137.24%
EXPENDITURES:									
Purchased Professional/Technical Svcs	\$1,216	\$0	0.00%	\$34,000	\$34,000	100.00%	\$685	2.01%	
Other Purchased Services	5,657	0	0.00%	1,000	1,000	100.00%	0	0.00%	
Supplies & Materials	1,553	1,294	83.32%	2,000	2,000	100.00%	0	0.00%	-100.00%
Other Uses of Funds (School SBA Funds)	49,831	49,831	100.00%	49,831	55,297	110.97%	55,297	110.97%	10.97%
Property/Equipment	37,295	11,218	30.08%	17,000	17,000	100.00%	0	0.00%	-100.00%
Total Expenditures	\$95,552	\$62,343	65.25%	\$103,831	\$109,297	105.26%	\$55,982	53.92%	-10.20%
Total Revenues Less Expenditures	(16,931)			(17,027)	(31,220)				
GAAP Basis Ending Fund Balance	\$311,014			\$283,640	\$279,794				

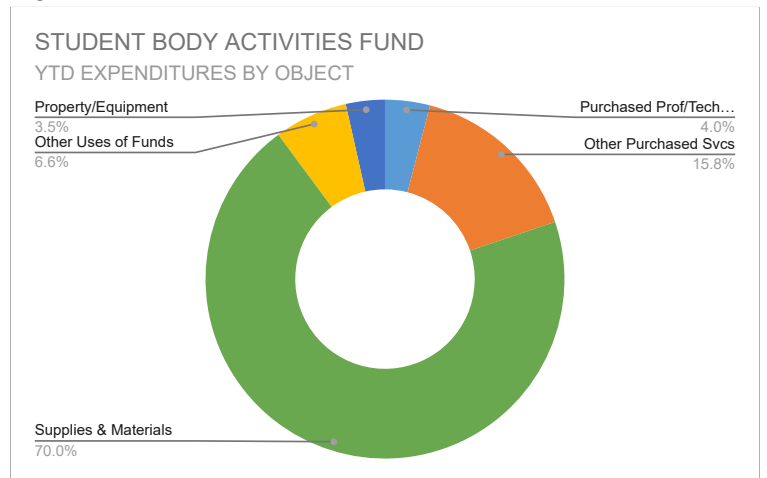
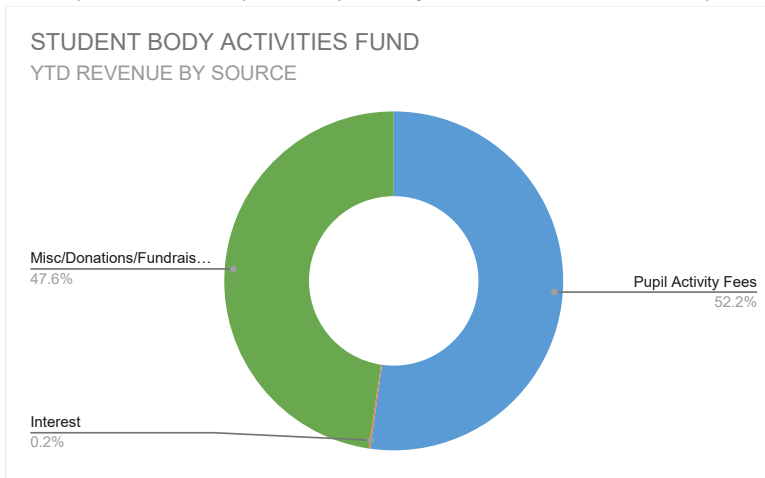
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 1st Quarter Student Body Activities (29) as of September 30, 2025

	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	% of Budget	2025-26 Actual 9-30-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$3,031,328			\$2,995,511	\$3,135,825				
REVENUES:									
Local Sources									
Pupil Activity Fees	\$1,944,249	\$915,161	47.07%	\$6,000,000	\$2,195,276	36.59%	\$1,033,320	17.22%	12.91%
Interest	11,852	2,948	24.87%	0	12,781		3,179		7.84%
Miscellaneous (Donations/Fundraisers)	3,215,356	884,475	27.51%	0	3,426,827		942,646		6.58%
Total Revenues	\$5,171,457	\$1,802,584	34.86%	\$6,000,000	\$5,634,884	93.91%	\$1,979,145	32.99%	9.79%
EXPENDITURES:									
Purchased Professional/Technical Svcs	\$349,438	\$56,402	16.14%	\$6,000,000	\$248,390	4.14%	\$40,092	0.67%	-28.92%
Other Purchased Services	1,145,574	113,174	9.88%	0	\$1,585,831		156,668		38.43%
Supplies & Materials	3,025,163	695,890	23.00%	0	\$3,020,155		694,738		-0.17%
Other Uses of Funds	371,828	71,576	19.25%	0	\$340,654		65,575		-8.38%
Property/Equipment	174,957	67,951	38.84%	0	\$89,794		34,875		-48.68%
Total Expenditures	\$5,066,960	\$1,004,993	19.83%	\$6,000,000	\$5,284,824	4.14%	\$991,948	16.53%	-1.30%
Total Revenues Less Expenditures	104,497			0	350,060				
GAAP Basis Ending Fund Balance	\$3,135,825			\$2,995,511	\$3,485,885				

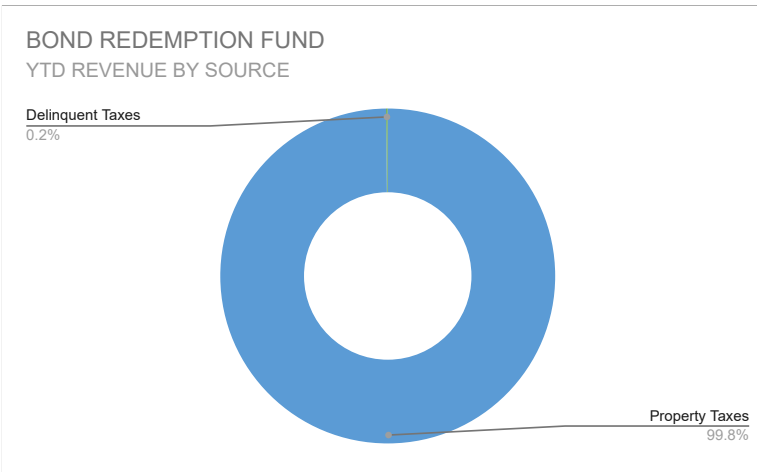
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 1st Quarter Bond Redemption (31) as of September 30, 2025

	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	% of Budget	2025-26 Actual 9-30-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$30,846,267			\$35,611,341	\$35,265,493				
REVENUES:									
Local Sources									
Property Taxes	\$28,451,116	\$157,650	0.55%	\$28,516,762	\$28,459,728	99.80%	\$274,011	0.96%	73.81%
Delinquent Taxes	19,269	1,777	9.22%	10,000	10,000	100.00%	436	4.36%	-75.46%
Total Revenues	\$28,470,385	\$159,427	0.56%	\$28,526,762	\$28,469,728	99.80%	\$274,447	0.96%	72.15%
EXPENDITURES:									
Bond Principal									
2011 Series	\$10,350,000	\$0	0.00%	\$0	\$0		\$0		
2012 Refinance	245,000	0	0.00%	0	0		0		
2018 Series	0	0		6,665,000	6,665,000	100.00%	0	0.00%	
2022 Series	0	0		1,590,000	1,590,000	100.00%	0	0.00%	
2025 Series	0	0		0	0		0		
Redeemed Bond Interest Coupons									
2011 Series	258,750	0	0.00%	\$0	0		0		
2012 Refinance	3,063	0	0.00%	0	0		0		
2018 Series	6,172,188	0	0.00%	6,005,563	6,005,563	100.00%	0	0.00%	
2022 Series	4,001,950	0	0.00%	3,962,200	3,962,200	100.00%	0	0.00%	
2025 Series	3,020,208	0	0.00%	9,975,000	9,975,000	100.00%	0	0.00%	
Total Expenditures	\$24,051,159	\$0	0.00%	\$28,197,763	\$28,197,763	100.00%	\$0	0.00%	
Total Revenues Less Expenditures	4,419,226			328,999	271,965				
GAAP Basis Ending Fund Balance	\$35,265,493			\$35,940,340	\$35,537,458				

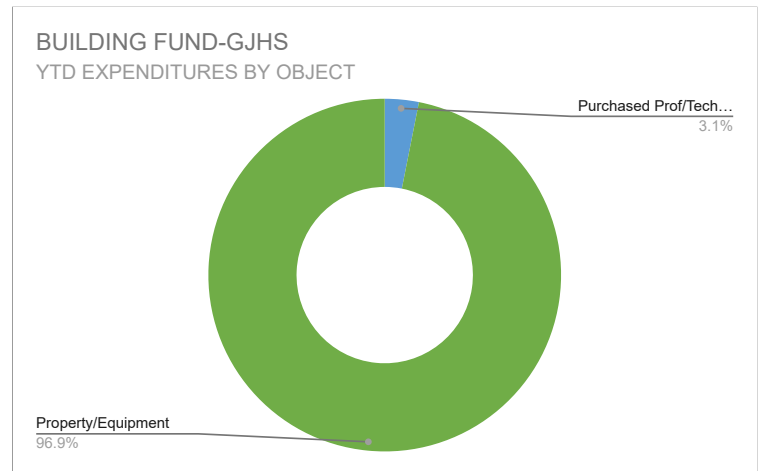
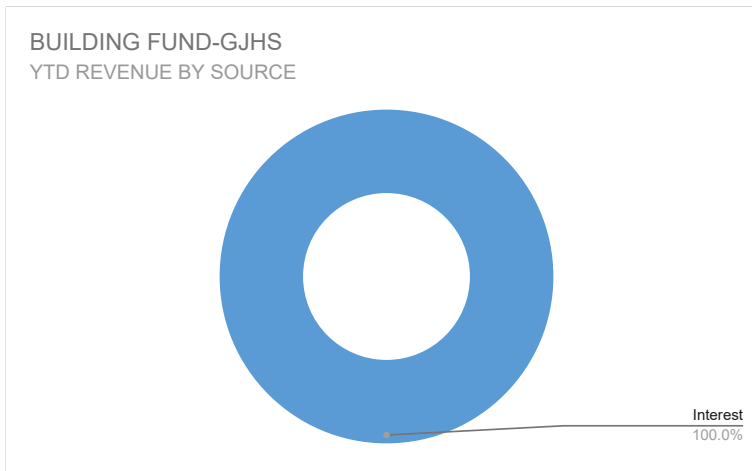
Mill Levy	11.325	11.325
Assessed Value	\$2,518,036,350	\$2,518,036,350
Date Certified	December 10, 2024	December 10, 2024
Anticipated will be updated quarterly and is based on the Adopted Budget		



2025-26 Budget Summary Report, 1st Quarter Building Fund Grand Junction High School (41) as of September 30, 2025

	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	% of Budget	2025-26 Actual 9-30-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$32,680,653			\$8,132,523	\$8,845,408				
REVENUES:									
Local Sources									
Interest	\$447,067	\$247,846	55.44%	\$400,000	\$49,611	12.40%	\$34,379	8.59%	-86.13%
Total Revenues	\$447,067	\$247,846	55.44%	\$400,000	\$49,611	12.40%	\$34,379	8.59%	-86.13%
EXPENDITURES:									
Purchased Professional/Technical Svcs	\$2,279,122	\$1,763,233	77.36%	\$0	\$41,605		\$41,605		-97.64%
Property/Equipment	22,003,190	10,633,897	48.33%	8,532,523	1,594,997	18.69%	1,294,997	15.18%	-87.82%
Total Expenditures	\$24,282,312	\$12,397,130	51.05%	\$8,532,523	\$1,636,602	19.18%	\$1,336,602	15.66%	-89.22%
Total Revenues Less Expenditures	(23,835,245)			(8,132,523)	(1,586,991)				
GAAP Basis Ending Fund Balance	\$8,845,408			\$0	\$7,258,417				

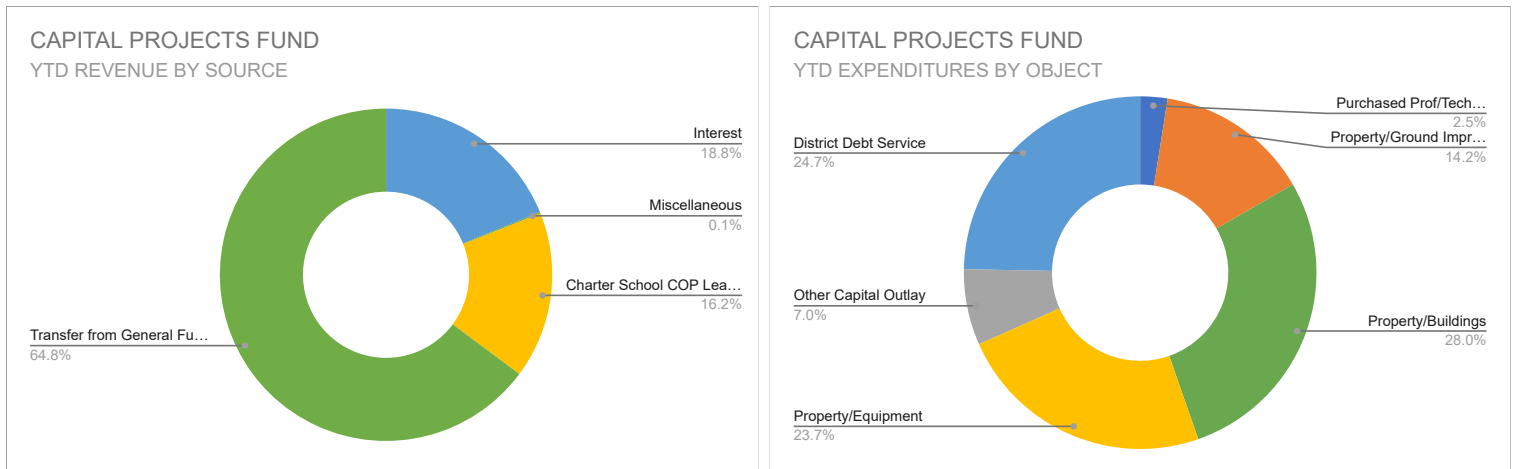
Bond proceeds approved by voters in the November 8, 2021 election were used to build a new Grand Junction High School.
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 1st Quarter Capital Projects (43) as of September 30, 2025

	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	% of Budget	2025-26 Actual 9-30-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$15,976,028			\$14,465,292	\$15,741,159				
REVENUES:									
Local Sources									
Interest	\$741,590	\$204,924	27.63%	\$800,000	\$598,435	74.80%	\$165,366	20.67%	-19.30%
Sale of Real Property	9,145	0	0.00%	0	0		0		
Miscellaneous	(235,061)	0	0.00%	535,742	535,742	100.00%	1,220	0.23%	
Charter School COP Lease Payments	649,541	183,572	28.26%	703,700	703,700	100.00%	142,296	20.22%	-22.48%
Other Sources									
Capital/Right of Use Leases	2,597,889	0	0.00%	1,000,000	1,000,000	100.00%	0	0.00%	
Transfers In									
Transfer from General Fund	2,275,970	568,993	25.00%	2,275,970	2,275,970	100.00%	568,993	25.00%	0.00%
Total Revenues	\$6,039,074	\$957,489	15.85%	\$5,315,412	\$5,113,847	96.21%	\$877,875	16.52%	-8.31%
EXPENDITURES:									
Purchased Professional/Technical Svcs	\$360,025	\$77,611	21.56%	\$76,500	\$76,500	100.00%	\$47,591	62.21%	-38.68%
Property/Ground Improvements/Land	103,777	101,617	97.92%	225,000	269,516	119.78%	269,516	119.78%	165.23%
Property/Buildings	952,852	375,496	39.41%	1,230,000	1,864,463	151.58%	532,415	43.29%	41.79%
Property/Equipment	671,507	295,251	43.97%	955,215	1,007,215	105.44%	450,618	47.17%	52.62%
Capital/Right of Use Leases	2,597,889	0	0.00%	1,000,000	1,000,000	100.00%	0	0.00%	
Other Capital Outlay	139,493	130,081	93.25%	657,718	657,718	100.00%	132,579	20.16%	1.92%
Subtotal	\$4,825,543	\$980,056	20.31%	\$4,144,433	\$4,875,412	117.64%	\$1,432,719	34.57%	46.19%
Charter School Debt Service									
Purchased Professional/Technical Svcs	\$2,500	\$0	0.00%	\$2,500	\$2,500	100.00%	\$0	0.00%	
Certificate of Participation Principal	315,000	0	0.00%	330,000	330,000	100.00%	0	0.00%	
Certificate of Participation Interest	387,325	0	0.00%	371,200	371,200	100.00%	0	0.00%	
Subtotal	\$704,825	\$0	0.00%	\$703,700	\$703,700	100.00%	\$0	0.00%	
District Debt Service									
Purchased Professional/Technical Svcs	\$2,500	\$0	0.00%	\$2,500	\$2,500	100.00%	\$0	0.00%	
Lease Financing	233,483	922,883	395.27%	995,543	995,543	100.00%	469,640	47.17%	-49.11%
Certificate of Participation Principal	390,000	0	0.00%	400,000	400,000	100.00%	0	0.00%	
Certificate of Participation Interest	117,592	0	0.00%	108,546	108,546	100.00%	0	0.00%	
Subtotal	\$743,575	\$922,883	124.11%	\$1,506,589	\$1,506,589	100.00%	\$469,640	31.17%	-49.11%
Total Expenditures	\$6,273,943	\$1,902,939		\$6,354,722	\$7,085,701		\$1,902,359		
Total Revenues Less Expenditures	(234,869)			(1,039,310)	(1,971,854)				
GAAP Basis Ending Fund Balance	\$15,741,159			\$13,425,982	\$13,769,305				

Anticipated will be updated quarterly and is based on the Adopted Budget

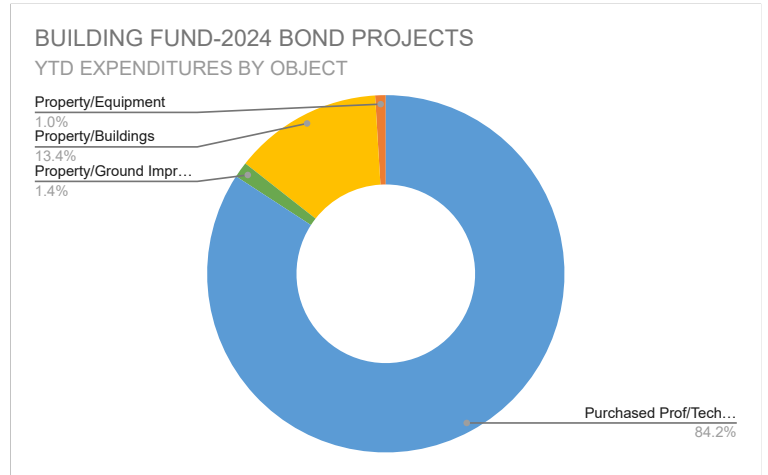
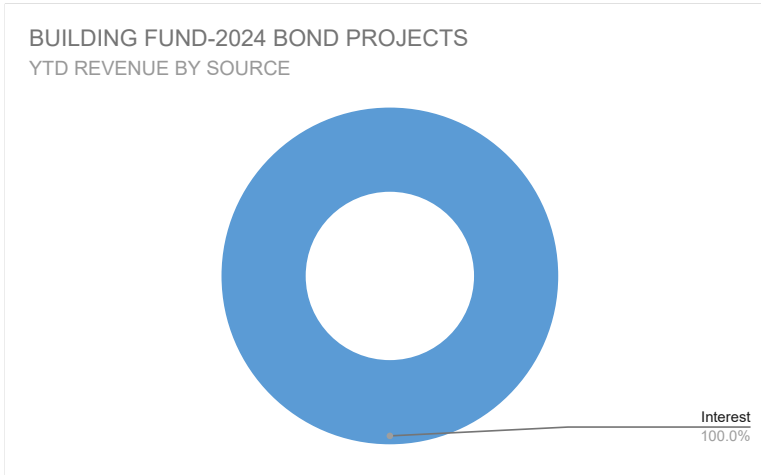


2025-26 Budget Summary Report, 1st Quarter Building Fund 2024 Bond Projects (45) as of September 30, 2025

	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	%	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	%	2025-26 Actual 9-30-25	%	Year Over Year %
GAAP Basis Beginning Fund Balance	\$0	\$0		\$197,700,437	\$197,739,562		\$0		
REVENUES:									
Local Sources									
Interest	\$3,519,121	\$0		\$7,800,000	\$7,578,127	97.16%	\$2,165,179	27.76%	
Other Sources									
Bond Principal	190,000,000	0		0	0		0		
Premium/Discount	19,284,481	0		0	0		0		
Total Revenues	\$212,803,602	\$0		\$7,800,000	\$7,578,127	97.16%	\$2,165,179	27.76%	
EXPENDITURES:									
Bond Issuance Costs	\$1,147,950	\$0		\$0	\$0		\$0		
Purchased Professional/Technical Svcs	7,448,735	0		0	9,298,281		9,298,281		
Property/Ground Improvements/Land	0	0		0	156,621		156,621		
Property/Buildings	3,365,437	0		49,537,698	42,569,041	85.93%	1,485,056	3.00%	
Property/Equipment	3,097,340	0		0	105,306		105,306		
Other Capital Outlay	4,578	0		0	390		390		
Total Expenditures	\$15,064,040	\$0		\$49,537,698	\$52,129,639	105.23%	\$11,045,654	22.30%	
Total Revenues Less Expenditures	197,739,562			(41,737,698)	(44,551,512)				
GAAP Basis Ending Fund Balance	\$197,739,562			\$155,962,739	\$153,188,050				

Bond proceeds approved by voters in the November 5, 2024 election which will be used to address priority repairs and maintenance, safety and security, learning environment upgrades, Special Education renovations, and major improvements at Central High School and Fruita Monument High School.

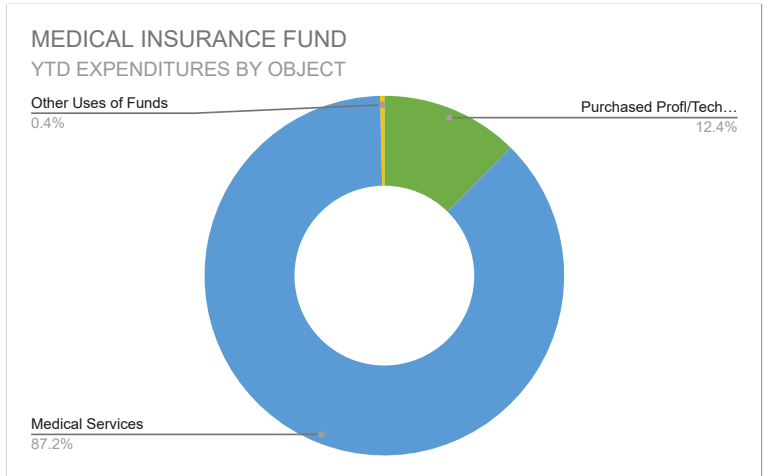
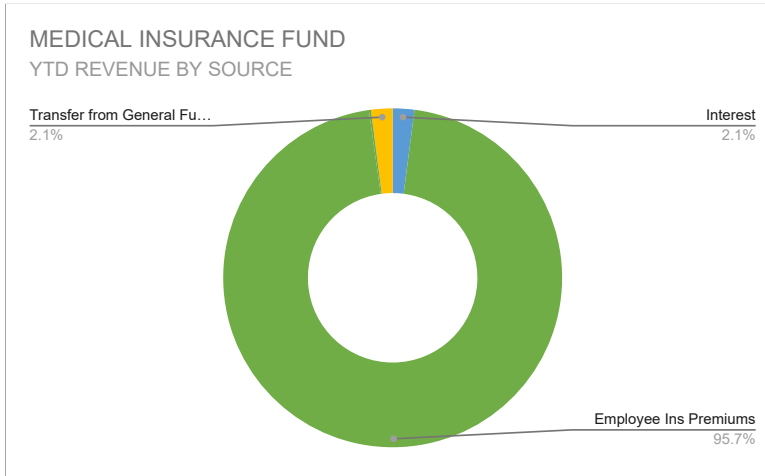
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 1st Quarter Medical Insurance (62) as of September 30, 2025

	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	% of Budget	2025-26 Actual 9-30-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$9,890,310			\$10,027,877	\$10,461,952				
REVENUES:									
Local Sources									
Interest	\$518,833	\$138,899	26.77%	\$600,000	\$468,417	78.07%	\$125,402	20.90%	-9.72%
Employee Insurance Premiums	23,328,994	5,631,986	24.14%	27,915,034	26,568,804	95.18%	5,818,616	20.84%	3.31%
Cobra Insurance Premiums	72,678	16,811	23.13%	250,000	75,000	30.00%	11,708	4.68%	-30.36%
Transfers In									
Transfer from General Fund	500,000	125,000	25.00%	500,000	500,000	100.00%	125,000	25.00%	0.00%
Total Revenues	\$24,420,505	\$5,912,696	24.21%	\$29,265,034	\$27,612,221	94.35%	\$6,080,726	60.64%	2.84%
EXPENDITURES:									
Purchased Professional/Technical Svcs	\$2,809,824	\$685,057	24.38%	\$3,511,361	\$2,921,551	83.20%	\$712,297	20.29%	3.98%
Medical Services	20,986,638	5,211,484	24.83%	24,488,215	23,790,805	97.15%	5,006,632	20.45%	-3.93%
Supplies & Materials	0	447		0	0		85		
Other Uses of Funds	52,401	11,526	22.00%	9,043	25,000	276.46%	22,318	246.80%	93.63%
Total Expenditures	\$23,848,863	\$5,908,514	24.77%	\$28,008,619	\$26,737,356	95.46%	\$5,741,332	20.50%	-2.83%
Total Revenues Less Expenditures	571,642			1,256,415	874,865				
GAAP Basis Ending Fund Balance	\$10,461,952			\$11,284,292	\$11,336,817				

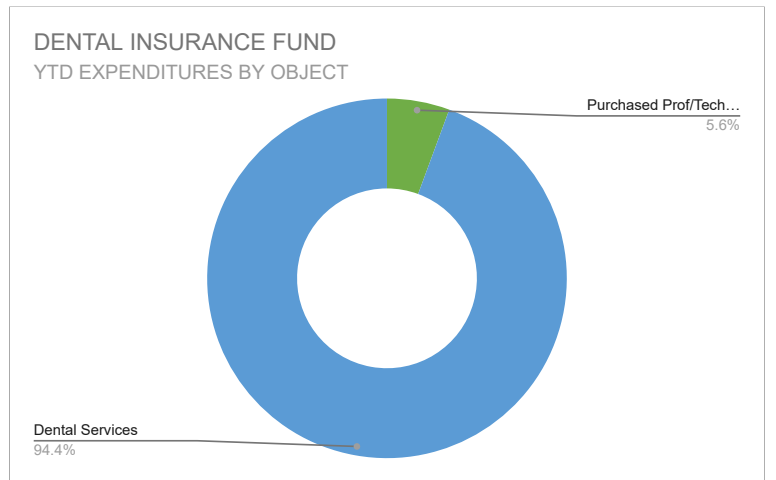
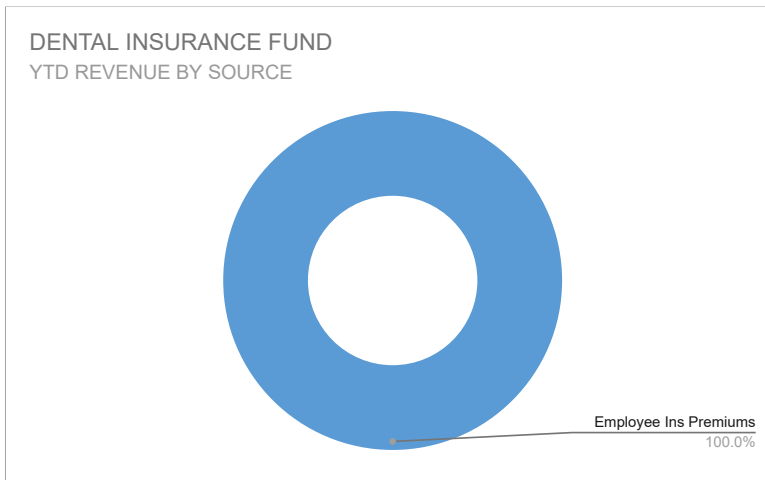
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 1st Quarter Dental Insurance (63) as of September 30, 2025

	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	% of Budget	2025-26 Actual 9-30-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$410,246			\$335,667	\$370,618				
REVENUES:									
<i>Local Sources</i>									
Employee Insurance Premiums	\$1,234,787	\$301,212	24.39%	\$1,259,868	\$1,249,270	99.16%	\$304,745	24.19%	1.17%
Total Revenues	\$1,234,787	\$301,212	24.39%	\$1,259,868	\$1,249,270	99.16%	\$304,745	24.19%	1.17%
EXPENDITURES:									
Purchased Professional/Technical Svcs	\$107,049	\$18,137	16.94%	\$88,839	\$109,735	123.52%	\$18,592	5.54%	2.51%
Dental Services	1,167,366	311,382	26.67%	1,226,286	1,167,962	95.24%	311,541	92.81%	0.05%
Total Expenditures	\$1,274,415	\$329,519	25.86%	\$1,315,125	\$1,277,697	97.15%	\$330,133	98.35%	0.19%
Total Revenues Less Expenditures	(39,628)			(55,257)	(28,427)				
GAAP Basis Ending Fund Balance	\$370,618			\$280,410	\$342,191				

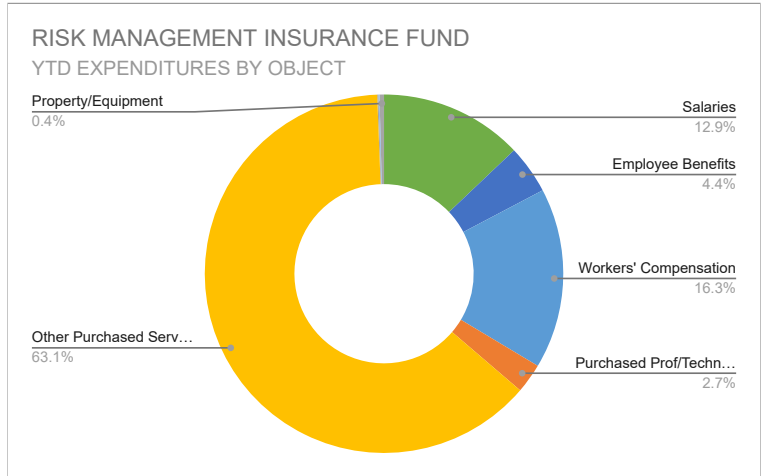
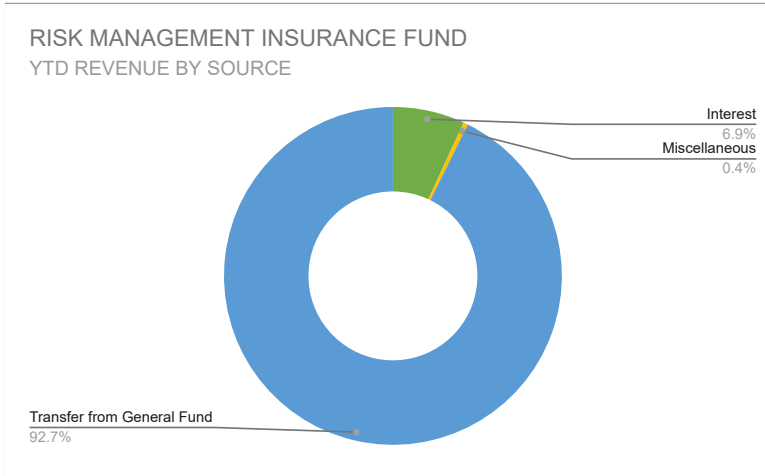
Anticipated will be updated quarterly and is based on the Adopted Budget



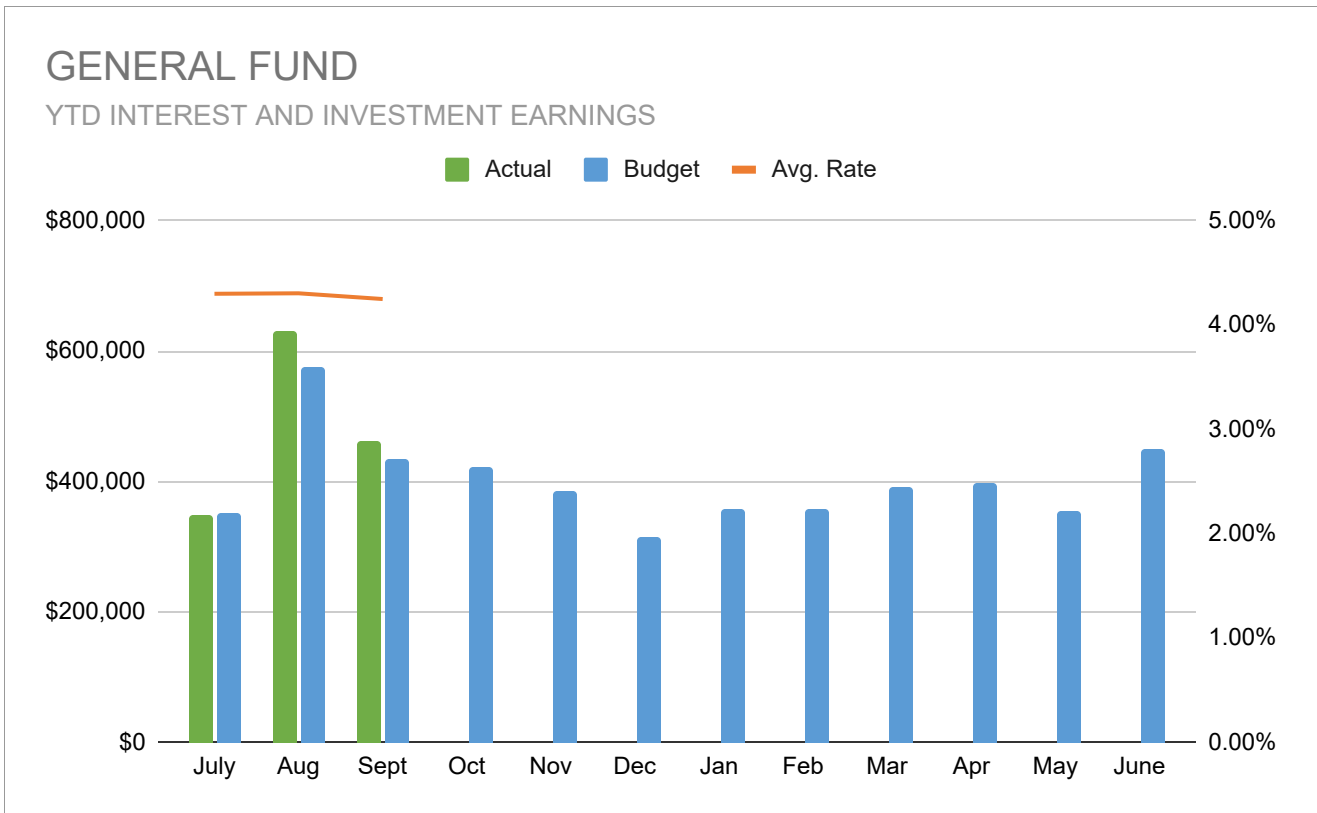
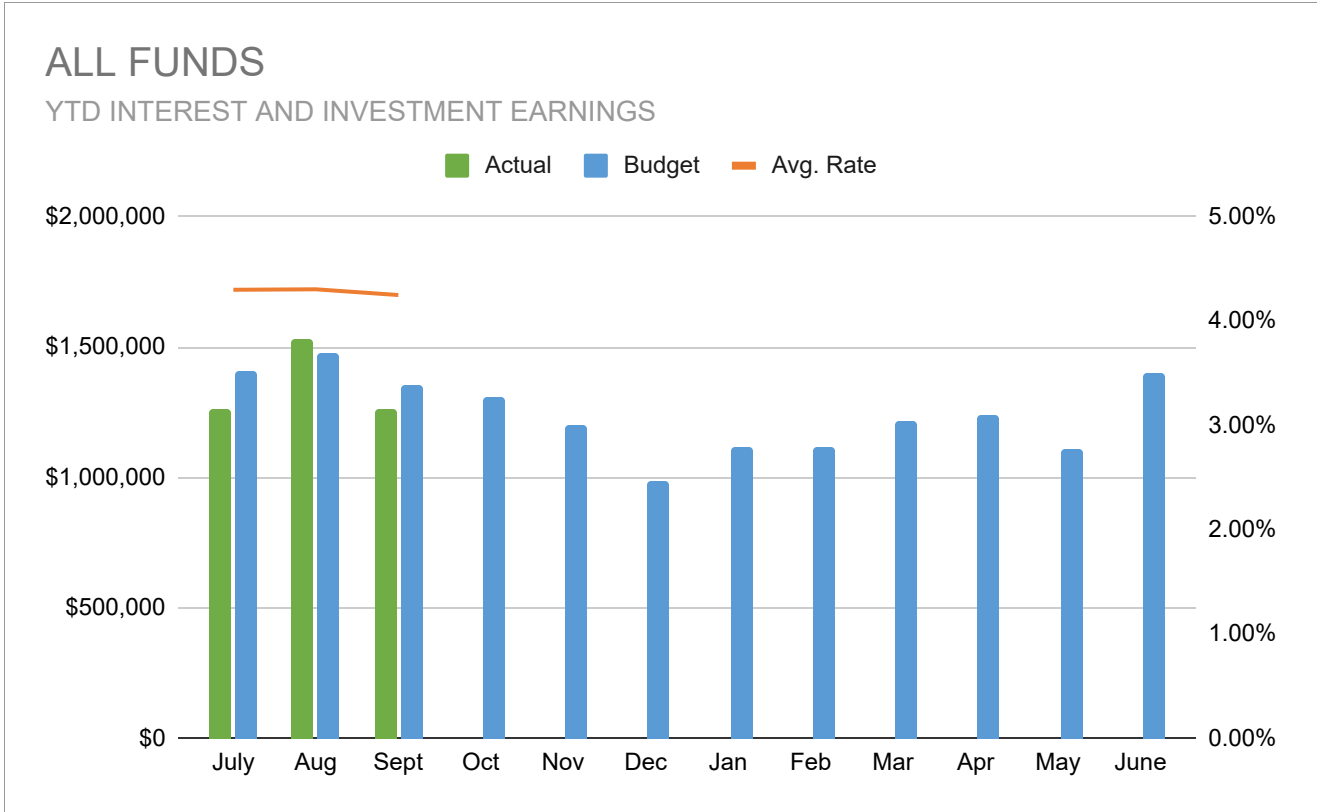
2025-26 Budget Summary Report, 1st Quarter Risk Management Insurance (64) as of September 30, 2025

	Unaudited 2024-25 Actual 6-30-25	2024-25 Actual 9-30-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 9-30-25	% of Budget	2025-26 Actual 9-30-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$3,645,707			\$2,734,239	\$2,616,096				
REVENUES:									
Local Sources									
Interest	\$174,539	\$48,937	28.04%	\$200,000	\$99,294	49.65%	\$27,840	13.92%	-43.11%
Work Comp/Unemp Premiums	950,385	1,688	0.18%	1,385,000	998,710	72.11%	0	0.00%	-100.00%
Miscellaneous	7,176	1,431	19.94%	12,000	12,000	100.00%	1,733	14.44%	21.10%
Transfers In									
Transfer from General Fund	1,500,000	375,000	25.00%	1,500,000	1,500,000	100.00%	375,000	25.00%	0.00%
Total Revenues	\$2,632,100	\$427,056	16.22%	\$3,097,000	\$2,610,004	84.28%	\$404,573	13.06%	-5.26%
EXPENDITURES:									
Salaries	\$950,969	\$219,893	23.12%	\$934,713	\$1,076,558	115.18%	\$248,933	26.63%	13.21%
Employee Benefits	311,480	75,092	24.11%	350,377	350,131	99.93%	84,410	24.09%	12.41%
Workers' Compensation	971,859	264,492	27.22%	1,050,000	1,154,420	109.94%	314,176	29.92%	18.78%
Purchased Prof/Technical Svcs	379,522	61,808	16.29%	447,000	447,000	100.00%	51,661	11.56%	-16.42%
Other Purchased Services/Premiums	1,016,222	1,144,953	112.67%	1,421,579	1,421,579	100.00%	1,216,623	85.58%	6.26%
Supplies & Materials	8,933	2,450	27.43%	27,500	27,500	100.00%	2,127	7.73%	-13.18%
Other Uses of Funds	5,471	1,921	35.11%	71,400	71,400	100.00%	1,856	2.60%	-3.38%
Property/Equipment	17,255	801	4.64%	43,250	43,250	100.00%	7,810	18.06%	875.03%
Total Expenditures	\$3,661,711	\$1,771,410	48.38%	\$4,345,819	\$4,591,838	105.66%	\$1,927,596	44.36%	8.82%
Total Revenues Less Expenditures	(1,029,611)			(1,248,819)	(1,981,834)				
GAAP Basis Ending Fund Balance	\$2,616,096			\$1,485,420	\$634,262				

Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 1st Quarter Investment Summary as of September 30, 2025



2025-26 Budget Summary Report, 1st Quarter Investment Summary as of September 30, 2025

All Funds-Investments

<i>Type of Investment</i>	<i>Fund</i>	<i>Bank or Safekeeping</i>	<i>Market value</i>	<i>Date Acquired</i>	<i>Maturity Date</i>	<i>Interest Rate</i>
Colo Trust - General	Pooled	Wells Fargo Bank - Denver	\$38,608,987	4/26/97	N/A	4.32%
C-SAFE - General	Pooled	US Bank - Denver	35,741,781	6/27/03	N/A	4.29%
Alpine Bank Money Market	Pooled	Alpine Bank	11,802,910	4/28/23	N/A	3.98%
Colo Trust - Edge	Pooled	Wells Fargo Bank - Denver	14,553,939	4/10/24	N/A	4.33%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,009,844	11/5/24	10/15/27	4.12%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,008,672	11/5/24	10/31/26	4.15%
FEDERAL HOME LOAN BANKS	Pooled	UMB Bank - Denver	1,002,128	12/9/24	6/9/27	4.25%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,026,094	12/16/24	5/15/27	4.25%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,011,875	12/16/24	6/30/26	4.35%
The Toronto-Dominion Bank	Pooled	UMB Bank - Denver	999,768	12/18/24	10/2/25	4.50%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,004,063	1/13/25	8/15/27	4.41%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	1,961,797	1/13/25	2/15/27	4.36%
PROCTER & GAMBLE CO	Pooled	UMB Bank - Denver	983,626	1/14/25	8/11/27	4.48%
FEDERAL HOME LOAN BANKS	Pooled	UMB Bank - Denver	2,021,350	1/23/25	1/11/30	4.75%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,022,969	4/10/25	3/31/30	4.03%
METROPOLITAN LIFE GLOBAL FUNDING	Pooled	UMB Bank - Denver	1,020,791	5/7/25	1/6/28	4.16%
FEDERAL HOME LOAN BANKS	Pooled	UMB Bank - Denver	2,000,242	5/9/25	5/7/30	4.15%
FEDERAL HOME LOAN BANKS	Pooled	UMB Bank - Denver	1,001,468	5/15/25	5/15/30	4.38%
WALMART INC	Pooled	UMB Bank - Denver	1,004,945	6/10/25	9/9/27	4.11%
FEDERAL HOME LOAN BANKS	Pooled	UMB Bank - Denver	1,498,434	7/15/25	7/2/30	4.13%
FEDERAL HOME LOAN BANKS	Pooled	UMB Bank - Denver	1,000,306	7/25/25	4/10/29	4.25%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,071,250	9/26/25	10/31/28	3.66%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	1,994,219	9/26/25	4/30/28	3.65%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,033,359	9/26/25	8/31/30	3.77%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,012,813	9/26/25	4/30/30	3.75%
GOLDMAN:FS TRS I SVC	Pooled	UMB Bank - Denver	449,959	N/A	9/30/25	3.42%
Receivable	Pooled	UMB Bank - Denver	475	N/A	9/30/25	N/A
C-SAFE - 2025 Bond projects	45	UMB Bank - Denver	143,294,898	2/12/25	N/A	4.38%
UNITED STATES TREASURY	45	UMB Bank - Denver	2,026,406	9/18/25	7/31/28	3.55%
UNITED STATES TREASURY	45	UMB Bank - Denver	3,011,133	9/18/25	1/15/27	3.63%
UNITED STATES TREASURY	45	UMB Bank - Denver	3,039,609	9/19/25	7/31/28	3.55%
UNITED STATES TREASURY	45	UMB Bank - Denver	1,994,219	9/19/25	4/30/28	3.56%
UNITED STATES TREASURY	45	UMB Bank - Denver	2,991,328	9/23/25	4/30/28	3.56%
UNITED STATES TREASURY	45	UMB Bank - Denver	1,994,609	9/23/25	1/31/28	3.58%
UNITED STATES TREASURY	45	UMB Bank - Denver	2,020,156	9/23/25	10/31/27	3.64%
UNITED STATES TREASURY	45	UMB Bank - Denver	2,953,008	9/23/25	7/31/27	3.66%
WALMART INC	45	UMB Bank - Denver	999,451	9/24/25	6/26/28	3.63%
MASSMUTUAL GLOBAL FUNDING II	45	UMB Bank - Denver	1,025,858	9/25/25	6/14/28	3.98%
NEW YORK LIFE GLOBAL FUNDING	45	UMB Bank - Denver	978,626	9/25/25	1/10/28	3.91%
UNITED STATES TREASURY	45	UMB Bank - Denver	2,991,914	9/25/25	1/31/28	3.58%
UNITED STATES TREASURY	45	UMB Bank - Denver	3,013,008	9/25/25	10/31/26	3.71%
UNITED STATES TREASURY	45	UMB Bank - Denver	3,014,297	9/25/25	7/31/26	3.75%
UNITED STATES TREASURY	45	UMB Bank - Denver	5,050,391	9/26/25	10/31/27	3.64%
UNITED STATES TREASURY	45	UMB Bank - Denver	7,874,688	9/26/25	7/31/27	3.66%
GOLDMAN:FS TRS I SVC	45	UMB Bank - Denver	602,640	N/A	9/30/25	3.42%
Receivable	45	UMB Bank - Denver	17,932	N/A	9/30/25	N/A
C-SAFE - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	1,736,090	1/26/22	N/A	4.38%
Colo Trust - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	1,393,956	1/26/22	N/A	4.32%
C-SAFE - Mesa County	31	In Trust with Mesa County Treasurer	35,523,443	6/27/03	N/A	4.29%
Total			\$363,395,724			

2025-26 Budget Summary Report, 1st Quarter Investment Summary as of September 30, 2025

All Funds-Schedule of Interest Earned

<i>Fund</i>	<i>Source</i>	<i>Current Quarter</i>	<i>YTD</i>
General Fund (10)	Pooled	\$1,441,291	\$1,441,291
2017/2024 Mill Levy Override (17)	Pooled	78,265	78,265
Preschool Program Fund (19)	Pooled	16,845	16,845
Beverage (27)	Pooled	2,979	2,979
Student Body Activities (29)	Pooled	3,179	3,179
Building Fund Grand Junction High School (41)	Fund 41	34,379	34,379
Capital Projects (43)	Pooled	165,366	165,366
Building Fund 2024 Bond Projects (45)	Fund 45	2,165,179	2,165,179
Medical Insurance (62)	Pooled	125,402	125,402
Risk Management Insurance (64)	Pooled	27,840	27,840
Total		\$4,060,725	\$4,060,725

Reference: Chart of Accounts

The District utilizes a chart of accounts to record and report the financial transactions of the District as required by the Colorado Department of Education. The chart of accounts was developed in response to 22-44-105 (4) C.R.S., introduced as House Bill 1213 and enacted by the legislature in 1994. The account code strings used are comprised of various dimensions that provide data collection for District financial information. The fund pages included in this budget book section summarize the District's financial data using these account code dimensions which are summarized below.

Program-a dimension that provides the District with a framework to classify expenditures to determine total costs of attaining a predetermined objective or set of objectives. The programs of a school District are classified into six broad areas:

1. **Instructional Programs**-Instruction includes those activities dealing directly with the interactions between staff and students. Teaching may be provided for students in a school classroom or in another location (e.g., a home, hospital co-curricular activity location, etc.) Instruction may be provided through approved media such as television, radio, telephone or correspondence. Instruction includes the activities of paraprofessionals (aides) or classroom assistants of any type which assist teachers in the instructional process.
2. **Support Service Programs**-Support service programs are those activities which facilitate and enhance instruction. Support services include school-based and general administrative functions and centralized operations for the benefit of students, instructional staff, other staff, and the community.
 - **Pupil Support Services**-Activities designed to assess and improve the well-being of students and to supplement the teaching process. These services pertain to interaction between students and teachers by designing the educational program for the needs of individual students. Examples of these services include attendance, counseling, health, psychological, audiology, speech therapy, occupational therapy, physical therapy, equity/diversity, media, library, instructional technology, curriculum, staff development, assessment, pupil personnel administration, and supervision of instructional programs.
 - **General Administration Support Services**-Activities concerned with establishing and administering policy for operating the District. These services include Board of Education, legal, tax assessment and collection, audit, executive administration, and executive directors of instruction.
 - **School Administration Support Services**-Activities concerned with overall administrative responsibility for a school or a combination of schools. Examples of these services include principals, assistant principals, clerical staff, and other assistants, as well as supplies, postage, and copy machine costs.
 - **Business Support Services**-Activities concerned with paying, transporting, exchanging and maintaining goods and services for the District. Included are the fiscal and internal services necessary for operating the District. These services include fiscal, purchasing, warehouse, printing, maintenance and operations of plant, custodial, grounds maintenance, vehicle servicing and maintenance, pupil transportation, and indirect costs (reimbursement) for grant administration.
 - **Central Support Services**-Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, data processing and risk management services. Examples of these services include communications, human resources, technology, risk management, volunteer, supervision of student services, and research/program evaluation/assessment.
3. **Operation of Non-Instructional Service Programs**-Non-Instructional Services. Activities concerned with providing non-instructional services to students, staff or the community.
 - **Food Services Operations**-Activities concerned with providing food to students and staff in a school or District. These services include preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery.
 - **Community Services and Other Support Services**-Community service and other support service programs include non-instructional services provided to students, staff, or the community.
4. **Facilities Acquisition and Construction Services**-Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.
5. **Other Uses**-A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of money from one fund to another.

6. **Reserves**-Consists of money set-aside for specific purposes and identifies those portions of the fund balance (the excess of revenues over expenditures) which are segregated for future purposes and/or are not available to finance expenditures of the subsequent accounting period. Some reserves are statutorily mandated while others are in compliance with generally accepted accounting principles or practices.

Source/Object-a combination dimension which is used to identify the type of account: Revenue (Source) or Expenditure (Object). Major sources of revenues and objects of expenditure for the District are summarized below.

- **Revenues:**

- **Local Sources**-Amounts of money produced within the boundaries of the school district and available to the district for its use. These sources include property taxes, specific ownership taxes, delinquent taxes and penalties, tuition, earnings on investments, pupil activity fees, rentals/leases, donations, sale of assets, instructional fees, services provided to others (charter schools), and other miscellaneous revenue.
- **Intermediate Sources**-Revenue distributed by counties, cities and other intermediate sources. In Colorado, the most common intermediate source is the county. Examples of these sources include mineral leases and impact fees.
- **State Sources**-Revenue from funds collected by the state government and distributed to the District. The Colorado Department of Education (CDE) provides the District with several different types of funds. These include state share (equalization), categoricals, and state grants from CDE as well as other agencies within Colorado.
- **Federal Sources**-Revenue from funds collected by the federal government and distributed to the District. Federal revenues are generally received through grants. Most of the federal financial support received by the District is recorded in the Government Designated Purpose Grants Fund and Nutrition Services Fund.
- **Other Sources**-Proceeds from other sources not otherwise classified. Examples of other sources include bond proceeds and certificates of participation proceeds.

- **Expenditures:**

- **Salaries**-Amounts paid for personal services to both permanent and temporary District employees, including personnel substitutes.
- **Benefits**-Includes health insurance, district-paid life insurance, Medicare, and the employer portion of the Public Employee Retirement Association (PERA).
- **Purchased Professional and Technical Services**-Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Examples of these services include audit, legal, consultant, and in-service/workshop fees.
- **Purchased Property Services**-Services purchased to operate, repair, maintain and rent property owned or used by the District. These services are performed by persons other than District employees. Examples of these services include water, sewer, repairs and maintenance, rentals, and contracted services for property.
- **Other Purchased Services**-Amounts paid for services rendered by organizations or personnel not on the payroll of the District. These services include field trips, student transportation, in-service, communications, printing, advertising, travel, and registration.
- **Supplies**-Amounts paid for items that are consumed, worn out or deteriorated through use. Supplies are made up of several categories and include: instructional supplies, text books, library books, software, natural gas, electricity, freight, and maintenance supplies. Included in the Nutrition Services fund are food, commodities and non-food supplies.
- **Property**-Expenditures for acquiring capital assets (including land or existing buildings), improvements of grounds, all types of equipment, technology, vehicles, and furniture and fixtures.
- **Other Uses of Funds**-Amounts paid for goods and services not otherwise classified. These expenditures include dues and fees, principal and interest on bonds or leases, indirect charges, and other miscellaneous expenditures.

Transfers-transfers from one fund to another fund are shown as revenues (transfers in) and expenditures (transfers out).

For more information on the chart of accounts, see the Colorado Department of Education's [Financial Policies and Procedures Handbook Chart of Accounts](#)



Mesa County Valley School District 51
Licensed and Administrative Personnel Action

Board of Education Resolution 25/26: 20

Presented: October 21, 2025

Name	Location	Assignment	Effective Date
Retirements			
None at this time.			
Resignations/Termination			
FITT, KAUI A	R-5	MATHEMATICS	12/19/2025
REITZ, LISA K	CAREER CENTER	SPECIAL EDUCATION	10/7/2025
Leave of Absence			
EDWARDS JR, THOMAS A	REDLANDS	COMPUTER ED	9/30/2025
KINNES, ALISON KAY	POMONA	GRADE 1	9/23/2025
WRIGHT, DAPHNE E	ROCKY MOUNTAIN	MUSIC	9/30/2025
New Assignments (Transfer/New Hires)			
BORDON, LA NAE	COMPASS	COACH, LEARNING MODEL	9/15/2025
CHURCH, LUCEE L	FRUITA MS	MATHEMATICS	9/15/2025
FRIDAY, LEAH A	COMPASS	SCHOOL NURSE	9/30/2025
JORDAN, NICHOLAS M	SUMMIT PROGRAM	INTERVENTIONIST	9/29/2025
LUDLAM, LAURA BROWNSON	APPLETON	GRADE 1	9/15/2025
RICKS, JENNIFER M	GJHS	MATHEMATICS	10/7/2025
Return from Leave			
CURRY, KATHERINE M	CHATFIELD	GRADE 3	10/27/2025

I hereby certify that the information contained in the above resolution is accurate and was adopted by the Mesa County Valley School District No. 51 Board of Education on October 21, 2025.

 Amy Navarette, Assistant Secretary
 Board of Education

Board of Education Resolution: 25/26: 21

Presented: October 21, 2025

Donor	Grand Valley Auto, Jesse Kirstatter
Gift	Cash
Value	\$21,800
School/Department	District Athletic Department for athlete shoes & various needs

Donor	Jim Hutton
Gift	Large painting of George Addison Crawford
Value	\$1500
School/Department	D51 Emerson Building

Donor	Dixie & Raymond Coca
Gift	Cash
Value	\$100
School/Department	Grand Junction High School Athletics

Donor	Theresa & Philip Rhodes
Gift	Cash
Value	\$100
School/Department	Grand Junction High School Cross Country Team

Donor	Tom Silzel, CX Solution Source LLC
Gift	Golf Cart
Value	\$9000
School/Department	Grand Junction High School Athletics Department

Donor	Daniel & Kimberly Kintz
Gift	Cash
Value	\$265
School/Department	Grand Junction High School FBLA

Donor	Jack Ryan & Diana Bagley
Gift	Cash
Value	\$400
School/Department	Grand Junction High School Boys Soccer Team

Donor	Peter J. and Rachael E. Newbury
Gift	Cash
Value	\$200
School/Department	Grand Junction High School Boys Soccer Team

Donor	Tom Kucera
Gift	Cash
Value	\$100
School/Department	Grand Junction High School Boys Soccer Team

Board of Education Resolution: 25/26: 21

Presented: October 21, 2025

Donor	Timberline Bank
Gift	Athletic Apparel
Value	\$1443.55
School/Department	Grand Junction High School Boys Tennis Team

Donor	Boys & Girls Club of Alamosa
Gift	Glass Top Range & Oven
Value	\$400
School/Department	Grand Mesa Middle School Home Economics Club

Donor	First Presbyterian Church
Gift	Cash
Value	\$1500
School/Department	Grand Mesa Middle School Wolf Den

Donor	Massage Envy
Gift	Cash
Value	\$100
School/Department	For the Lego League

Donor	Lewis & Lisa Miller
Gift	Cash
Value	\$100
School/Department	For the Lego League

Donor	Integrity Painting by Daniel
Gift	Cash
Value	\$100
School/Department	For the Lego League

Donor	Bluebird Organic Fruit Co. LLC
Gift	Cash
Value	\$1280
School/Department	Mt. Garfield Middle School Basketball program

Donor	Land Title Guarantee Company
Gift	Cash
Value	\$800
School/Department	Palisade High School Athletic Department

Donor	MFGJ Operations LLC
Gift	Cash
Value	\$800
School/Department	Palisade High School Athletic Program

Board of Education Resolution: 25/26: 21

Presented: October 21, 2025

Donor	Ryan N. Springer
Gift	Cash
Value	\$560
School/Department	Palisade High School Football Program

Donor	Elevation Now PC
Gift	Cash
Value	\$250
School/Department	Palisade High School Boys Soccer Program

Donor	Debra & Stephen Allerton
Gift	Cash
Value	\$100
School/Department	Topo Elementary School for STEAM Program

Donor	Tanya Davis
Gift	Cash
Value	\$100
School/Department	Wingate Elementary School for playground

Donor	KC Mechanics Inc./Teri Adams
Gift	Cash
Value	\$400
School/Department	R-5 High School for Class Scholar Program

Donor	Brent and Dana Prosser
Gift	Cash
Value	\$200
School/Department	Grand Junction High School Boys Soccer program

Donor	Badger Blocks of Colorado Inc. DBA The Brickyard
Gift	Cash
Value	\$800
School/Department	Palisade High School Athletics Department

Donor	Xtreme Crane GJ LLC
Gift	Cash
Value	\$200
School/Department	Palisade High School Baseball Program

Donor	Adam's Electric
Gift	Cash
Value	\$800
School/Department	Palisade High School Baseball Program

Board of Education Resolution: 25/26: 21

Presented: October 21, 2025

Donor	S & T Enterprises Inc.
Gift	Cash
Value	\$1,250
School/Department	Palisade High School Baseball Program

Donor	GTS Plumbing & Heating Distributors
Gift	Cash
Value	\$100
School/Department	Palisade High School Baseball Program

Donor	JR Construction Services LLC
Gift	Cash
Value	\$3,000
School/Department	Palisade High School Wrestling Program

Donor	Donors Choice/Anonymous
Gift	Cash
Value	\$9,219.52
School/Department	Various schools for various needs

Total: \$56,968.07

NOW THEREFORE BE IT RESOLVED the Mesa County Valley School District 51 Board of Education, in accepting the donations listed above, extends their appreciation and acknowledges these important partnerships within the community which support learning for all students.

I hereby certify that the information contained in the above resolution is accurate and was adopted by the Mesa County Valley School District 51 Board of Education on October 21, 2025.

*Amy Navarette
Assistant Secretary, Board of Education*

Mesa County Valley School District 51

IKF

GRADUATION REQUIREMENTS

Adopted: January 17, 2023

Revised: 2nd reading October 21, 2025

Page 1 of 1

Students shall have the opportunity to graduate from Mesa County Valley School District 51 schools by satisfying the requirements set forth below for issuance of a Mesa County Valley School District 51 diploma or certificate of attendance. The Board of Education's goal is for all students to earn a Mesa County Valley School District 51 diploma.

A student must complete the required standards-based 25 credit units to graduate. These credits must be earned in courses approved by the Superintendent or his designee for credit toward high school graduation. A student must be properly registered and credits properly authorized in order to receive credit for courses completed. In the case of students transferring from educational programs outside of Mesa County Valley School District 51, reasonable effort shall be made to adjust the students' programs to the requirements for graduation. Students exiting Mesa County Valley School District 51 schools and then re-entering at a later date shall follow the policies for graduation as established by the Board for their year of re-entry.

No student may participate in commencement exercises until all graduation requirements have been met.

A student must complete the following to receive a Mesa County Valley School District 51 diploma:

- I. Earn twenty-five (25) standards-based credits, with a 2.0 GPA or higher, from the following required and elective courses. Specific course titles are listed and updated in the D51 course catalog.
- II. Complete an Individual Career Academic Plan (ICAP)
- III. Demonstrate academic proficiencies in reading, writing, and communicating; and math from one of the Menu of College and Career Readiness options listed in the Colorado Department of Education Graduation Requirements. Colorado Department of Education Graduation Requirements can be viewed at www.cde.state.co.us/postsecondary or from the high school counseling office.

GRADUATION PATHWAYS

The 25 standards-based credit requirements will be earned through two basic pathways as described below:

1. **Conventional Pathway:** The **Conventional Pathway** will lead a student to graduation when the following criteria are met:
 - a. Completed 25 required standards-based credits with a 2.0 GPA or higher **AND**
 - b. Demonstrate competency in reading, writing, communicating, and math from the Menu of College and Career Readiness options.
2. **Pathway of Distinction:** This honors pathway will lead a student to graduation when the following criteria are met:
 - a. Meet the Higher Education Admission Requirement (HEAR) requirements **AND**
 - b. Achieve a cumulative GPA of 3.5 or higher **AND**
 - c. Demonstrate a score of 24 or above on the ACT **OR**
 - d. Demonstrate a score of 1110 or above on the SAT Colorado

STUDENT ABSENCES AND EXCUSES

Adopted: June 13, 1972

Revised: 2nd reading October 21, 2025

Page 1 of 3

The importance of regular, daily attendance as a basis for academic achievement cannot be overemphasized. Absences have a negative effect on instructional continuity, regardless of attempts to make up the work. The District believes duplication of the classroom experience can never be accomplished with make-up assignments. The school cannot teach students who are not present. The regular contact of students with one another in the classroom and their participation in a well-planned instructional activity under the tutelage of a competent teacher are vital to this purpose.

According to state law, it is the obligation of every parent/guardian to ensure that every child under their care and supervision receives adequate education and training and, if of compulsory attendance age, attends school.

The District establishes the school attendance period by adopting a school calendar. All schools will have attendance rules that incorporate the District's attendance requirements as outlined by district policy and regulations.

Excused Absences

The following shall be considered excused absences:

1. A student who is temporarily ill or injured;
2. Prearranged absences, approved by the principal or designee, in advance of the absence for appointments or circumstances which cannot be taken care of outside of school hours;
3. A student who is absent for an extended period due to a physical, mental, or emotional disability;
4. A student attending a funeral, religious observation, legal proceedings, medical appointments or procedures, or extenuating circumstances determined by the principal;
5. A student who is attending any school-sponsored activity, activities of an educational nature with advance approval by the administration, or a work-study program under the supervision of the school;
6. A student who is suspended or expelled; or,
7. A student in out-of-home placement (as that term is defined by C.R.S. 22-32-138(1)(h)), absent due to court appearances and participation in court-ordered activities, so long as the student's assigned social worker verifies the student's absence was for a court appearance or court-ordered activity.

The District may require suitable proof regarding the above exceptions, including written statements from medical sources.

Unexcused Absences

An unexcused absence is defined as an absence that is not covered by one of the foregoing exceptions. Each unexcused absence shall be entered on the student's record. The parent(s)/guardian(s) of the student receiving an unexcused absence shall be notified orally or in writing by the school of the unexcused absence. The District may initiate judicial proceedings to enforce compulsory attendance if a student is absent four (4) days in one month or ten (10) days in one year.

STUDENT ABSENCES AND EXCUSES

Related: JH-R

Adopted: June 13, 1972

Revised: 2nd reading October 21, 2025

Page 2 of 3

Chronic absenteeism

When a student has an excessive number of absences, these absences negatively impact the student's academic success. For this reason, a student who has 10% or more total absences in a school year, whether the absences are excused or unexcused, may be identified as "chronically absent" by the principal or designee. Absences due to suspension or expulsion will not be counted in the total number of absences considered for purposes of identifying a student as "chronically absent" or "habitually truant."

If a student is identified as "chronically absent," the principal or designee will develop a plan to improve the student's attendance. The plan will include evidence-based practices and research-driven strategies. When practicable, the student's parent/guardian will participate in the development of the plan.

Nothing herein will require the principal or designee to identify a student as "chronically absent" prior to declaring the student as a "habitual truant" and pursuing court proceedings against the student and his or her parents/guardians to compel the student's attendance in accordance with state law.

Tardiness

Tardiness is defined as the appearance of a student without a proper excuse after the scheduled time that a class begins. Because of the disruptive nature of tardiness and the detrimental effect on the rights of the non-tardy student to uninterrupted learning, appropriate penalties may be imposed for excessive tardiness. Parent(s)/guardian(s) shall be notified of all penalties regarding tardiness.

Schools will develop a fair and equitable tardy policy that will effectively utilize resources and not result in an increase in out-of-school suspensions.

Truancy

If a student is absent without an excuse by the parent/guardian or if the student leaves school or a class without permission from the teacher or administrator in charge, the student shall be considered truant.

Make-up Work

Make-up work shall be provided for any class in which a student has an excused absence unless otherwise determined by the principal or designee or unless the absence is due to the student's expulsion from school. It is the responsibility of the student to pick up any make-up assignments permitted on the day of return to class. There shall be two (2) days allowed for make-up work for each day of absence.

Make-up work shall be allowed following an unexcused absence or following a student's suspension from school, with the goal of providing the student an opportunity to keep up with the class and an incentive to attend school. This work may receive full or partial credit to the extent possible as determined by the principal or designee.

Unless otherwise permitted by the principal or designee, make-up work shall not be provided during a student's expulsion. Rather, the District shall offer alternative education services to the expelled student in accordance with state law. The principal or designee shall determine the amount of credit the expelled student will receive for work completed during any alternative education program.

Mesa County Valley School District 51

JH

STUDENT ABSENCES AND EXCUSES

Related: JH-R

Adopted: June 13, 1972

Revised: 2nd reading October 21, 2025

Page 3 of 3

LEGAL REFS.:

C.R.S. 22-14-101 et seq. (dropout prevention and student re-engagement)

C.R.S. 22-32-109 (1)(n) (length of school year, instruction & contact time)

C.R.S. 22-32-109.1 (2)(a) (conduct and discipline code)

C.R.S. 22-32-138 (6) (excused absence requirements for students in out-of-home placements)

C.R.S. 22-33-101 et seq. (School Attendance Law of 1963)

C.R.S. 22-33-105 (3)(d)(III) (opportunity to make up work during suspension)

C.R.S. 22-33-108 (judicial proceedings to enforce school attendance laws)

C.R.S. 22-33-203 (educational alternatives for expelled students and determination of credit)

1 CCR 301-78 Rules 1.00 et seq. (standardized calculation for counting student attendance and truancy)

CROSS REFS.:

EBCE, Emergency Closings

IC/ICA, School Year/School Calendar

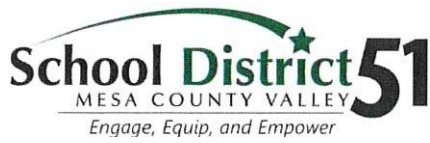
JEA, Compulsory Attendance Ages

JFABE, Admission of Committed Youth

JFC, Student Withdrawal from School/Dropouts

JK, Student Discipline

JDK/JKE, Student Suspension/Expulsion



Approval to Accept Offer for Real Estate Property Known as the Elm Street Cottage

Board of Education Resolution 25/26: 22

Presented: October 21, 2025

WHEREAS, Mesa County School District 51 owns property with improvements at the location of 2110 Elm Avenue, Grand Junction, CO 81501; and

WHEREAS, the property located at 2110 Elm Avenue is known as the Elm Street Cottage; and

WHEREAS, the property is surplus real estate not needed within the foreseeable future for any purpose authorized by law; and

WHEREAS, the Board determines that the Elm Street Cottage and the property it resides on, is not now and will not in the future be needed for any educational purpose; and

WHEREAS, Mesa County School District 51 had listed the property for sale with River City Real Estate, LLC; and

WHEREAS, the District has been made an offer of \$370,000; and

WHEREAS, the Board deems the proposed sale to be in the best interests of the District; and

NOW, THEREFORE, BE IT RESOLVED that the Board declares the Property to be surplus property not needed within the foreseeable future for any purpose authorized by law.

NOW, FURTHER RESOLVED, that the Board of Education approves the Real Estate Services Agreement, authorizes and directs the Superintendent, or his designee, to enter into the agreement on behalf of the Board, as soon as it is finalized and complete, and the District's legal counsel has approved same, and authorizes the Chief Operations Officer to take such further steps in conjunction with legal counsel to finalize the sale of the Elm Street Cottage for the sale amount of \$370,000.

I hereby certify that the information contained in the above resolution is accurate and was adopted by the Mesa County Valley School District No. 51 Board of Education on October 21, 2025.

Amy Navarette
Assistant Secretary, Board of Education

Category	High School				Middle School				Elementary School				Total		Total for previous years as of: September 30				
	25/26		24/25		25/26		24/25		25/26		24/25		25/26	24/25	23/24	22/23	21/22	20/21	19/20
	M	F	M	F	M	F	M	F	M	F	M	F							
100																		1	
200																1			
300																			
400					1		1						1	1		1	8	1	
500					1		1	2					1	3	3	2			
600																			
700				4											4				
800	1												1		1				
900																			
VOO							1							1	2	3			1
Total	1		4		2		3	2					3	9	6	8	8	2	1

Category Description

- 100 - drug or controlled substance
- 200 - alcohol
- 300 - tobacco
- 400 - assault
- 500 - dangerous weapons
- 600 - robbery
- 700 - other felonies
- 800 - Disobedient/Defiant or Repeated Interference
- 900 - Detrimental
- V00 - other violations

