

*Board of Education
Mesa County Valley School District 51*

Agenda

January 20, 2026

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. December 9, 2025 Board Work Session Minutes
- 3.B. December 16, 2025 Board Business Meeting Minutes
4. Recognitions
- 4.A. Western Slope 3A Football Players and Coach of the Year
- 4.B. "I Voted" Sticker Contest Winners
- 4.C. FIRST Lego League FLL State Championship, 1st Place Core Values
- 4.D. FIRST Lego League FLL State Championship, 3rd Place Core Values
- 4.E. FIRST Lego League FLL State Championship, Judges Award
- 4.F. FIRST Lego League FLL State Championship, 2nd Place Robot Design
5. Board Reports
- 5.A. Good Things
- 5.B. Committee/Activity Updates
6. D51 Happenings and Celebrations
7. Superintendent's Report
- 7.A. Legislative Update by Amy Attwood, Lobbyist
- 7.B. Second Quarter Business/Investment Financials Presentation/Budget Re-Adoption
8. Audience Comments
9. Consent Agenda
- 9.A. Licensed and Administrative Personnel Action
- 9.B. Gifts
10. Business Items
- 10.A. 2025-2026 Budget Re-Adoption
- 10.B. Use of Beginning Fund Balance
- 10.C. Borrow Unencumbered Money from Other District Funds
- 10.D. CHS Kanda Wall Naming Committee Request
11. Board Open Discussion
12. Future Meetings
- 12.A. February 3, 2026 Harry Butler Board Room, 5:00 p.m., Board Work Session
- 12.B. February 17, 2026, Harry Butler Board Room, 5:00 p.m., Board Business Meeting
13. Adjournment
14. Expulsion Report as of December 31, 2025

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: Western Slope 3A Football League
PHS Coach and Players of the Year**

Board of Education Resolution: 25/26: 50

Presented: January 20, 2026

Would Michael Kemmis, Carter Hayward, and Coach Joe Ramunno please join me at the front of the room?

Michael, Carter, and Coach Ramunno each had an incredible season with the Palisade High School football program, earning Player of the Year and Coach of the Year honors. The Bulldogs finished with a 10–3 record and went undefeated in league play, a big accomplishment that reflects the work these players and coaches put in all year.

Michael Kemmis was named Defensive Player of the Year. He was a steady presence on the field, leading the team with 9.6 tackles per game and adding multiple sacks throughout the season. Michael's effort, grit, and consistency helped set the tone for the Bulldogs' defense.

Carter Hayward earned Special Teams Player of the Year. As a junior, Carter made an impact in many ways, especially on special teams, where field position and timing matter. His versatility and reliability made a tangible difference in close games and key moments.

Coach Ramunno has spent years building the Bulldog program, and his influence goes far beyond wins and losses. He's known for setting high expectations, caring about his players, and helping young people grow into strong teammates and leaders, both on and off the field, earning him the well-deserved title of Coach of the Year.

The Board of Education and Superintendent Hill are proud to recognize Carter, Michael, and Coach Ramunno for the way they represented Palisade High School and District 51 this season. Congratulations to all three of you on a job well done!

Board of Education Resolution: 25/26: 49

Presented: January 20, 2026

Will Alayna Labrum, Rhett Behrman, Jacob Walden, and Amora Wilson please join me at the front of the room?

The Mesa County Elections Office hosts its annual "I Voted" Sticker Contest to celebrate student creativity and encourage civic pride across Mesa County.

This year, more than 150 students submitted designs, which were narrowed to 16 finalists by election judges before the community voted for their favorites. We are proud to share that all four winning designs came from District 51 students, showcasing not only their talent, but also the strong support they receive from teachers and staff who encourage student voice, creativity, and civic learning.

- Alayna, 4th Grade, New Emerson Elementary
- Rhett, 4th Grade, Independence Academy
- Jacob, 8th Grade, Independence Academy
- Amora, 9th Grade, Grand Junction High School

Their designs will appear on official "I Voted" stickers during this year's election season, giving students a visible role in celebrating civic participation throughout the community.

The Board of Education and Superintendent Hill are proud to recognize these students for their creativity and early involvement in civic life. We look forward to seeing your designs worn across Mesa County this election season.

**Recognition: FIRST Lego League FLL State Championship
1st Place Core Values Award, Mesa View Chicken Hawks**

Board of Education Resolution: 25/26: 45

Presented: January 20, 2026

Would the Mesa View Chicken Hawk students and coaches please join me at the front of the room?

Tonight, we are proud to celebrate the MVE Community Team the Chicken Hawks, who competed at the FIRST LEGO League State Championship in December. This competition brings together teams from across the state to showcase robotics, problem-solving, teamwork, and innovation.

The Chicken Hawks earned 1st Place in the Core Values category, which honors teams that best demonstrate teamwork, inclusion, respect, and Gracious Professionalism while creating a positive and supportive team environment. Their 6th place championship rank performance also earned them an invitation to compete at the international level, a rare and exciting honor.

This is the second year in a row the Chicken Hawks have earned this award, showing their continued commitment to the spirit of the FIRST LEGO League. This achievement reflects not only technical skill, but strong character. The way this team worked together, supported other teams, and represented their school stood out to both the judges and fellow competitors.

We also want to recognize Coach Liz Fitzgerald, who helped start this community team to make FIRST LEGO League accessible to students across Mesa County. Her commitment has opened the door for even more students to explore robotics, and we're grateful for her passion for teaching and dedication to our D51 community.

The Board of Education and Superintendent Hill are proud to recognize this team for their leadership, teamwork, and commitment to the values of FIRST. Congratulations on an outstanding season and best of luck at the international competition.

Team Coaches: Liz Fitzgerald, Marty Fitzgerald

Team Members: Georgianna Jurgens, Conner Day, Rylor Day, Holden Gonzalez, Kyla Koehler, Madison Sanchez, Xailey Smith

**Recognition: FIRST Lego League FLL State Championship
3rd Place Core Values, Fruita Middle School Livewires 3.0**

Board of Education Resolution: 25/26: 46

Presented: January 20, 2026

Would the Fruita Middle School Livewires 3.0 students and coaches please join me at the front of the room?

The FMS Livewires 3.0 were one of seven District 51 teams to compete at the FIRST LEGO League State Championship in December, joining teams from across Colorado to showcase robotics, problem-solving, teamwork, and innovation.

Competing among some of the top teams in the state, the Livewires 3.0 took the podium for the Core Values Award alongside the Mesa View Chicken Hawks.

The Livewires 3.0 earned 3rd Place in the Core Values category, an award that recognizes how teams work together, treat others, and contribute to a positive competition environment. What stood out was the way this team handled both wins and challenges. They showed impressive leadership, a positive attitude, and a genuine willingness to support others, leaving a strong impression on judges and fellow teams.

Under the steady leadership of Ms. Cooney, the team was guided throughout the season with consistent support and high expectations, helping students grow as teammates, problem-solvers, and leaders.

The Board of Education and Superintendent Hill are proud to recognize the Fruita Middle School Livewires 3.0 for their dedication, effort, and positive impact at the State Championship. Congratulations on this well-earned accomplishment!

Team Coach: Lindsi Cooney

**Team Members: Makayla Allyn
Kendall Hoen
Asher Seriani**

**Kaeden Cooney
Olivia Hughes
Ava Seriani**

**Chloe Dawson
Reshawn Johnson
Elsie Wallace**

**Recognition: FIRST Lego League FLL State Championship
DIA Brick Bobcats, Judges Award**

Board of Education Resolution: 25/26: 47

Presented: January 20, 2026

Would the Dual Immersion Academy Brick Bobcats students and coaches please join me at the front of the room?

At the FIRST LEGO League State Championship in December, the Brick Bobcats competed alongside teams from across Colorado and stood out among a strong field, earning a Judges Award. This award is given to teams who impress judges in unique ways that may not fit into traditional categories, recognizing qualities such as leadership, perseverance, creativity, growth, or a distinctive team journey.

This recognition reflects the strong impression the Brick Bobcats made through their collaboration, positive attitude, and determination throughout the competition. We also want to recognize the coaches who supported this team all season, as their guidance, patience, and commitment helped these students build confidence, strengthen teamwork, and develop a sense of responsibility to one another that made this achievement possible.

The Board of Education and Superintendent Hill are proud to recognize the DIA Brick Bobcats for their commitment, hard work, and strong representation of their school and District 51. Congratulations on this well-earned recognition!

Team Coaches: Ashley Elliott, Tyrell Elliott

Team Members: Maxwell Caballero Bayona, Kamilah Loya, Ashley Aguilar, Fernanda Ordaz, Mali Luna, Brexten Elliott, Alexander Alba-Macias, Mateo Magana Garcia, Noel Manjarrez, Xiley Acevedo

**Recognition: FIRST Lego League FLL State Championship
2nd Place Robot Design, Mesa View Hawk Challengers**

Board of Education Resolution: 25/26: 48

Presented: January 20, 2026

Would the Mesa View Elementary Hawk Challenger students and coaches please join us at the front of the room?

At the FIRST LEGO League State Championship in December, where teams from across Colorado come together to solve challenges through robotics, creativity, and teamwork, the MVE Hawk Challengers delivered an outstanding performance, showcasing their school and district pride and earning a spot on the podium.

The Hawk Challengers earned 2nd Place in the Robot Design category. This award focuses on how teams approach the engineering process. How they plan, build, test, and improve their robot. Judges look closely at how well a team understands its design choices, how reliable the robot is, and how clearly students can explain how it works.

This recognition reflects the team's strategic planning, problem-solving, and willingness to learn through trial and error. Their robot design showed strong thinking, teamwork, and attention to detail, made possible by coaches who shared their knowledge, guided the process, and supported students every step of the way.

The Board of Education and Superintendent Hill are proud to recognize the MVE Hawk Challengers for their engineering skills, collaboration, and dedication throughout the season. Congratulations on your second-place finish, a well-deserved accomplishment!

Team Coaches: Liz Fitzgerald, Marty Fitzgerald

Team Members: Madden Atkins, Juniper Floyd, Colt Erickson, Braxton Randall, Xavier Sanchez, and Atlas Estradabryan

**2025-26 Budget Summary Report, 2nd Quarter
General Fund (10)
as of December 31, 2025**

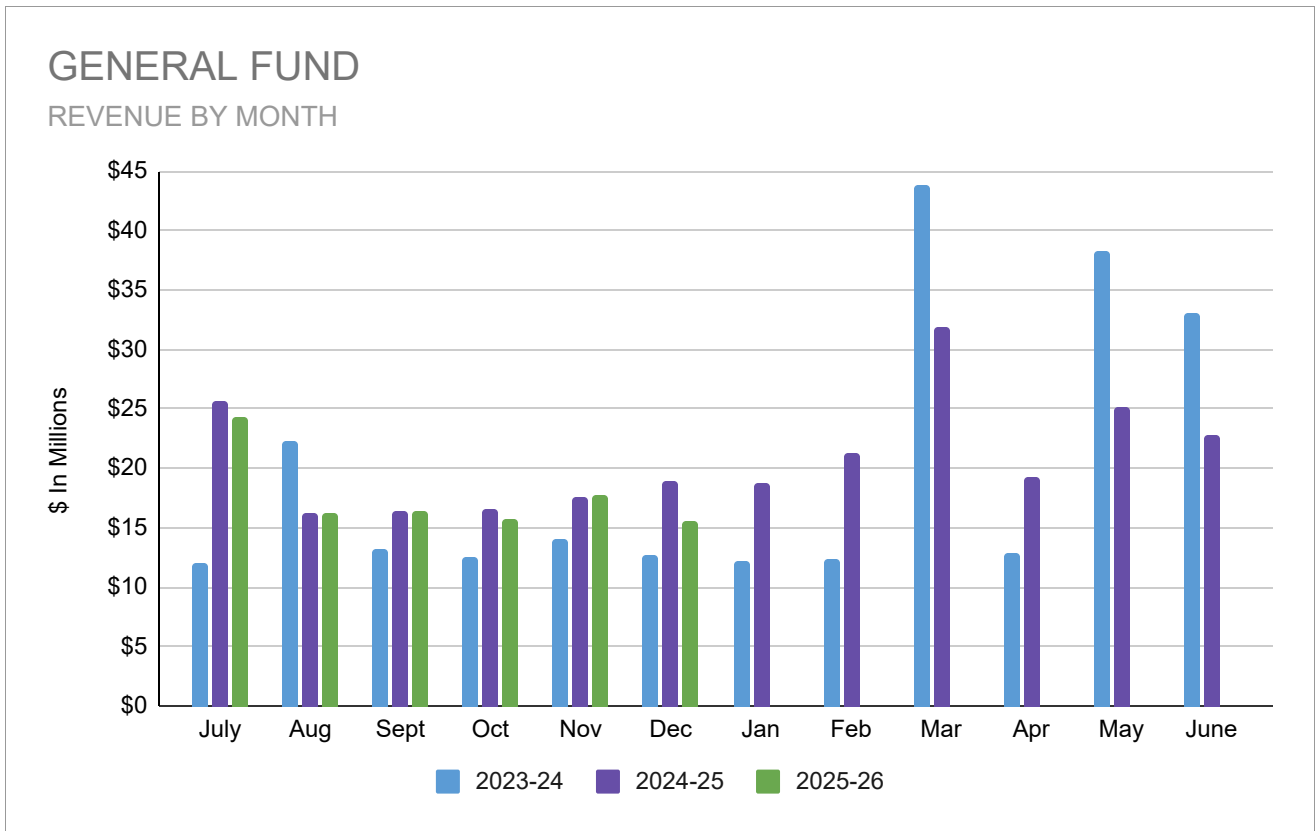
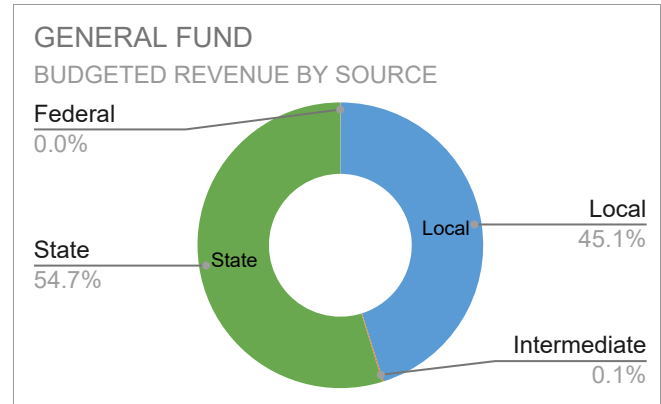
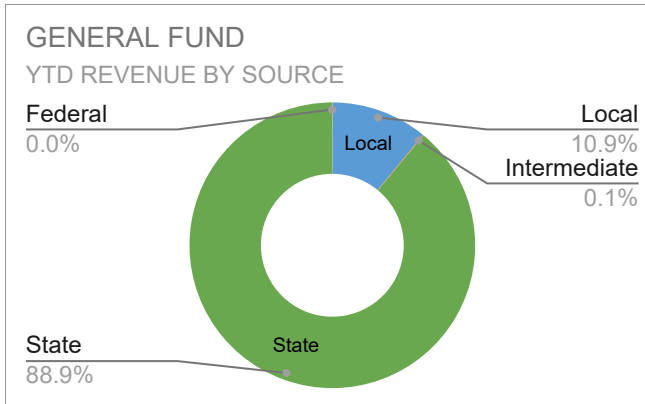
	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$62,655,714			\$64,164,073	\$65,737,128				
REVENUES:									
Local Sources									
Property Tax	\$68,086,774	\$1,192,022	1.75%	\$84,496,144	\$80,909,780	95.76%	\$1,633,927	1.93%	37.07%
Specific Ownership	12,430,649	5,415,625	43.57%	10,945,248	13,151,627	120.16%	5,729,800	52.35%	5.80%
Interest	5,581,830	2,890,488	51.78%	4,800,000	4,451,897	92.75%	2,618,331	54.55%	-9.42%
Other Local	2,070,061	1,436,409	69.39%	1,861,123	1,984,959	106.65%	1,377,357	74.01%	-4.11%
Override Election 1996	6,264,875	105,897	1.69%	6,280,859	6,406,435	102.00%	130,303	2.07%	23.05%
Override Election 2004	3,995,260	71,041	1.78%	4,000,000	3,995,260	99.88%	83,216	2.08%	17.14%
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	88,033,276	63.67%	122,218,015	124,604,186	101.95%	81,989,234	67.08%	-6.87%
Vocational Education	1,319,329	0	0.00%	1,846,453	1,755,798	95.09%	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	1,600,083	93.25%	1,636,885	1,555,885	95.05%	1,555,885	95.05%	-2.76%
Small Attendance Center	51,853	0	0.00%	93,379	93,379	100.00%	0	0.00%	
At-Risk	145,008	0	0.00%	0	0		0		
Federal Sources									
Direct Federal Revenue	84,831	33,846	39.90%	82,126	84,865	103.34%	35,409	43.12%	4.62%
Transfers In									
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	4,344,402	2,000,276	46.04%	4,344,402	4,344,402	100.00%	2,172,201	50.00%	8.60%
Transfer from 2017 Mill Levy Override - Professional Development Day	701,404	315,624	45.00%	701,404	701,404	100.00%	350,702	50.00%	11.11%
Total Revenues	\$255,544,219	\$113,568,521	44.44%	\$254,208,186	\$254,678,399	100.18%	\$108,314,886	42.61%	-4.63%
EXPENDITURES:									
Instructional Programs	\$142,494,211	\$68,778,527	48.27%	\$143,059,745	\$145,018,295	101.37%	\$70,938,060	49.59%	3.14%
Pupil Support Services	25,027,778	12,365,229	49.41%	26,906,735	26,961,274	100.20%	12,529,996	46.57%	1.33%
General Administration Support Services	4,331,508	2,006,660	46.33%	4,361,579	4,411,123	101.14%	2,089,870	47.92%	4.15%
School Administration Support Services	19,688,709	9,607,108	48.80%	19,515,637	19,756,316	101.23%	9,493,712	48.65%	-1.18%
Business Support Services	32,855,780	15,459,932	47.05%	33,922,647	34,182,803	100.77%	16,601,941	48.94%	7.39%
Central Support Services	8,234,675	3,666,985	44.53%	8,087,065	7,901,770	97.71%	3,741,394	46.26%	2.03%
Community Services & Other Support Services	15,488	1,488	9.61%	44,232	44,232	100.00%	0	0.00%	
Other Uses/Leases/Debt Services	2,277,641	623,675	27.38%	275,487	275,487	100.00%	369,600	134.16%	-40.74%
Total Expenditures	\$234,925,790	\$112,509,604	47.89%	\$236,173,127	\$238,551,300	101.01%	\$115,764,573	49.02%	2.89%
Transfers Out									
Transfer to Charter Schools	\$12,461,045	\$6,346,846	50.93%	\$13,277,177	\$14,054,594	105.86%	\$6,808,605	51.28%	7.28%
Transfer to Preschool	400,000	200,000	50.00%	400,000	400,000	100.00%	200,000	50.00%	0.00%
Transfer to Capital Projects/Insurance	3,775,970	1,887,985	50.00%	3,775,970	4,275,970	113.24%	1,887,985	50.00%	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	250,000	50.00%	500,000	500,000	100.00%	250,000	50.00%	0.00%
Total Expenditures and Transfers Out	\$252,462,805	\$121,594,435	48.16%	\$254,576,274	\$258,231,864	101.44%	\$125,361,163	49.24%	3.10%
Total Revenues Less Expenditures	3,081,414			(368,088)	(3,553,465)				
GAAP Basis Ending Fund Balance	\$65,737,128			\$63,795,985	\$62,183,663				
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)	(50,637,212)				
Unassigned/Undesignated Ending Fund Balance	\$7,676,378			\$5,370,366	\$3,026,926				

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.

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. These payments reduce the projected ending unassigned fund balance.

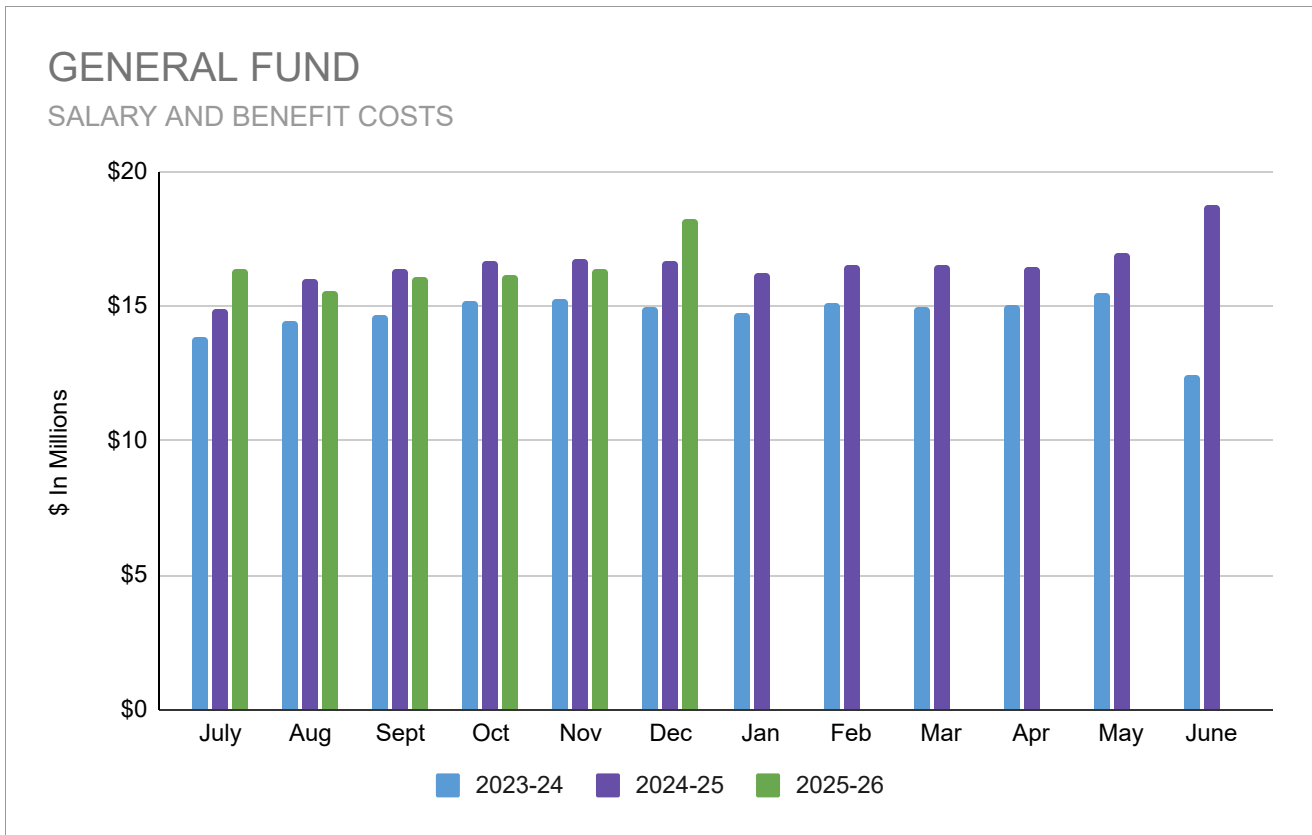
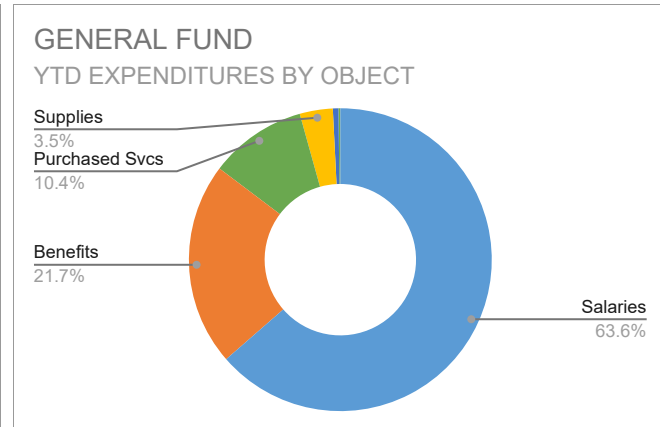
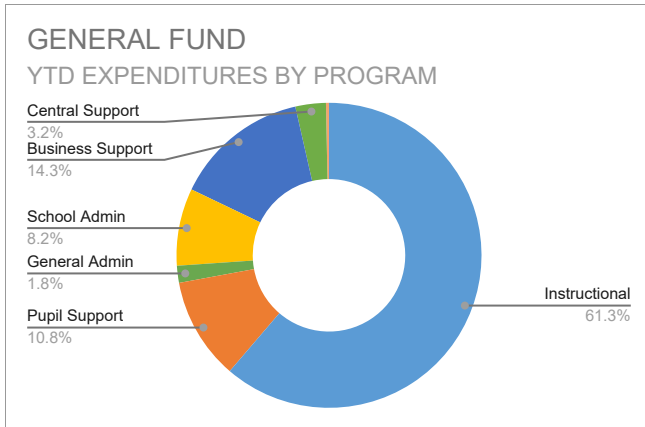
Transfers to Charter Schools: This is a pass-thru of per-pupil revenue received based on October student counts at district-charter schools, and a proportionate share of local mill levy overrides.

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



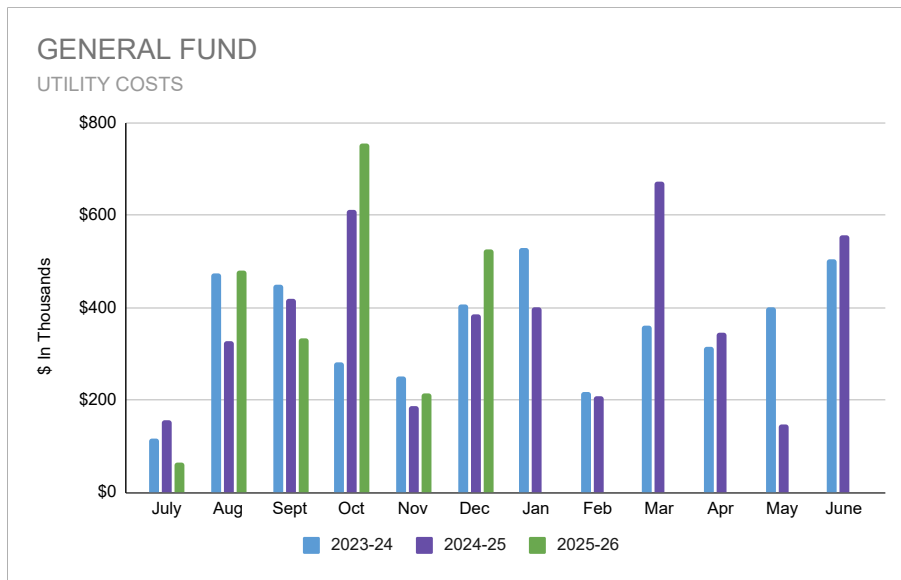
Notes: The timing of Special Education revenue has varied in recent years: 2023-24 received in August, and 2024-25 and 2025-26 received in July. Beginning in 2024-25, SB24-017 alters the distribution schedule of the state's portion of total program funding, resulting in larger state payments in the first 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	\$86,764,222	\$111,252,621	\$105,791,983
Annual Budget	\$235,041,322	\$246,345,785	\$249,162,380
YTD % of Budget	36.91%	45.16%	42.46%
EOY Actual Revenue	\$239,362,046	\$250,498,413	
% of EOY Actual Revenue to Budget	101.84%	101.69%	



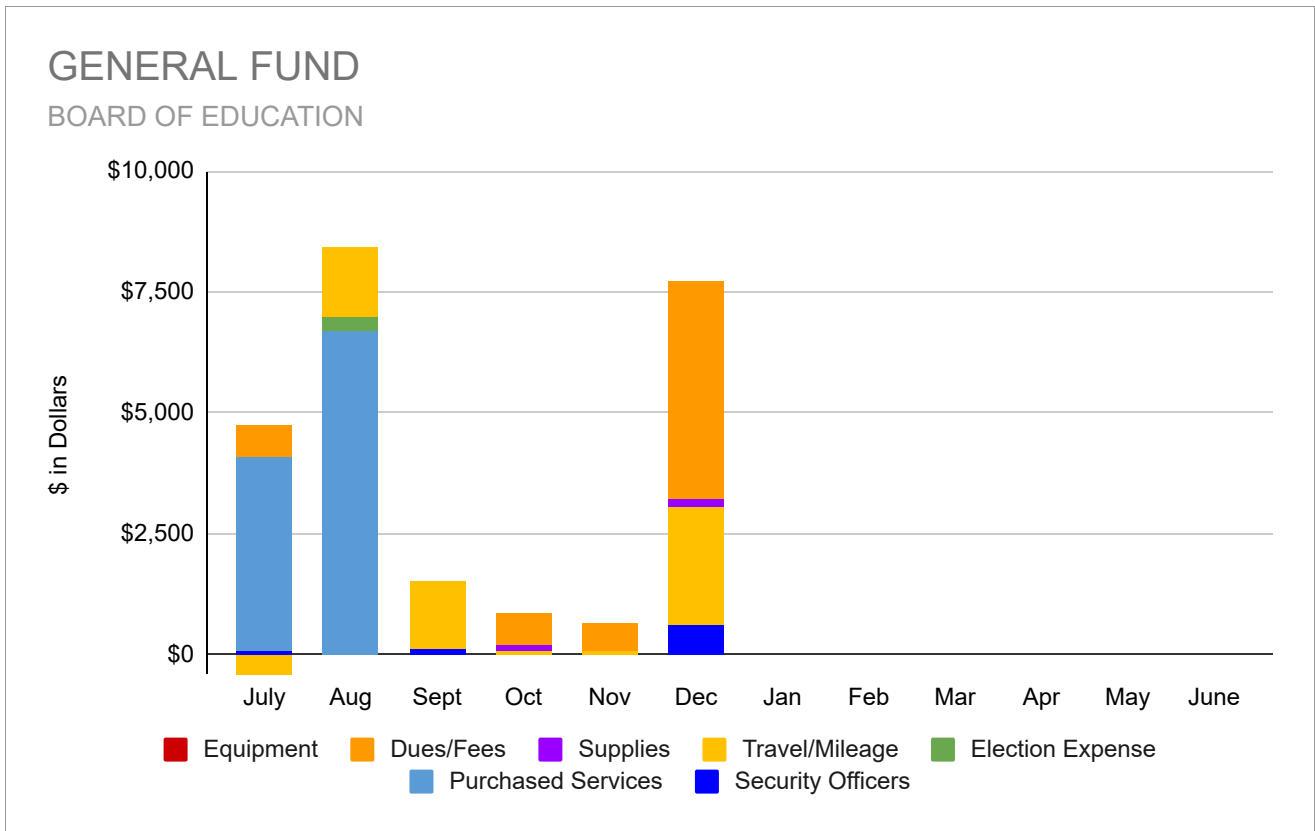
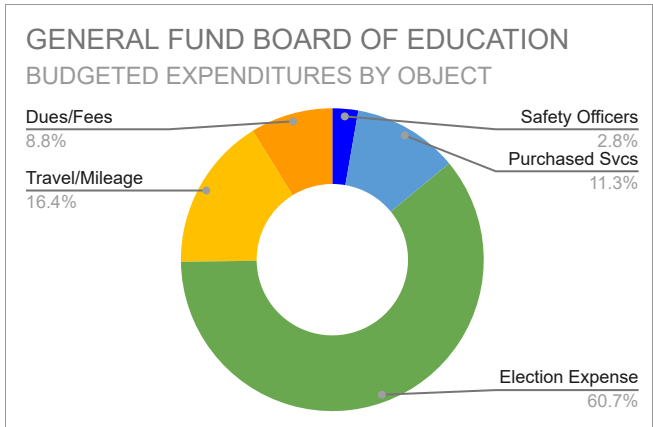
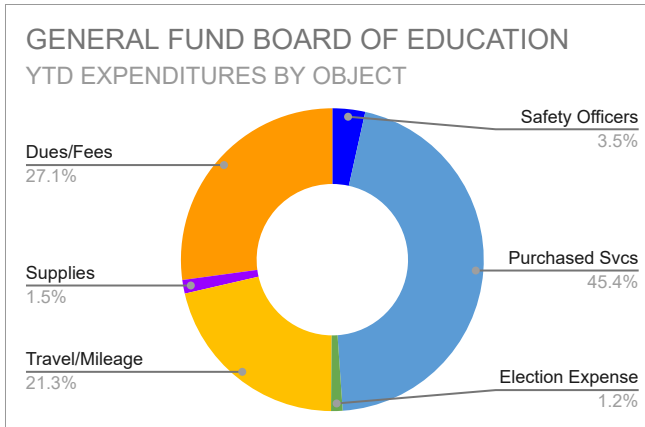
Notes: June 2024 costs reflect adjustments for salaries/benefits moved into COVID grants. December 2025 higher costs are due to the payment of the 1st of 2 COLA in lieu payments to be paid to staff. The 2nd payment will be paid in May.

	2023-24	2024-25	2025-26
YTD Expenditures	\$88,211,947	\$97,183,274	\$98,728,733
Annual Budget	\$184,568,301	\$201,951,667	\$200,217,773
YTD % of Budget	47.79%	48.12%	49.31%
EOY Actual Expenditures	\$175,972,414	\$198,583,498	
% 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	\$1,980,371	\$2,087,719	\$2,372,189
Annual Budget	\$4,644,750	\$4,795,450	\$4,904,422
YTD % of Budget	42.64%	43.54%	48.37%
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	\$135,281	\$168,531	\$157,111
Annual Budget	\$1,000,000	\$961,700	\$723,717
YTD % of Budget	13.53%	17.52%	21.71%
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	\$18,291	\$11,891	\$11,959
Annual Budget	\$34,500	\$50,000	\$30,832
YTD % of Budget	53.02%	23.78%	38.79%
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	\$1,449,471	\$1,495,227	\$1,813,682
Annual Budget	\$2,925,750	\$2,897,750	\$3,259,867
YTD % of Budget	49.54%	51.60%	55.64%
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	\$136,469	\$140,207	\$128,745
Annual Budget	\$230,000	\$310,000	\$293,968
YTD % of Budget	59.33%	45.23%	43.80%
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	\$174,837	\$167,036	\$148,612
Annual Budget	\$303,000	\$325,500	\$332,023
YTD % of Budget	57.70%	51.32%	44.76%
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	\$66,023	\$104,826	\$112,081
Annual Budget	\$151,500	\$250,500	\$264,015
YTD % of Budget	43.58%	41.85%	42.45%
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	\$15,364	\$42,036	\$23,562
Annual Budget	\$136,323	\$181,654	\$181,654
YTD % of Budget	11.27%	23.14%	12.97%
EOY Actual Expenditures	\$134,378	\$179,319	
% of EOY Actual Expenses to Budget	98.57%	98.71%	

Independence Academy
as of December 31, 2025

	Audited 2024-25 Actual 6/30/25	2024-25 Actual 12/31/24	% of Actual	2025-26 Re-Adopted Budget	2025-26 EOY Anticipated as of 12/31/25	% of Budget	2025-26 Actual 12/31/25	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	\$99,803	\$51,690	52%	\$100,000	\$100,000	100.00%	\$50,545	50.55%	-2.21%
Universal Pre K	191,390	76,556	40%	225,000	225,000	100.00%	70,433	31.30%	-8.00%
Interest	116,608	62,245	53%	120,000	120,000	100.00%	59,256	49.38%	-4.80%
Miscellaneous Income	86,453	65,862	76%	50,000	50,000	100.00%	49,635	99.27%	-24.64%
Pre-K Fees	63,440	35,515	56%	-	-	-	41,367	-	16.48%
Material Fees	27,990	27,990	100%	40,000	40,000	100.00%	39,640	99.10%	41.62%
Tech Fees	3,230	-	0%	100	100	100.00%	(1,170)	-1170.00%	-
Elective Class Fees	-	-	-	-	-	-	850	-	-
Rent Income	-	-	-	10,000	10,000	-	8,200	-	-
MCVSD#51 Mill Levy Override 1996,2004	219,693	121,471	55%	294,624	294,624	100.00%	140,553	47.71%	15.71%
Erate	30,836	30,836	100%	-	-	-	-	-	-100.00%
PERA on Behalf Revenue	44,097	-	0%	44,000	44,000	100.00%	-	0.00%	-
Total Revenue	\$883,541	\$472,165	53.44%	\$883,724	\$883,724	100.00%	\$459,309	51.97%	-2.72%
EXPENDITURE:									
Salaries	\$2,576,683	\$1,249,240	48.48%	\$3,313,400	\$3,313,400	100.00%	\$1,459,543	44.05%	16.83%
Benefits	1,146,754	496,060	43.26%	1,200,000	1,200,000	100.00%	600,587	50.05%	21.07%
Purchased Services	735,063	407,065	55.38%	800,000	800,000	100.00%	443,144	55.39%	8.86%
Professional Development	62,406	31,098	49.83%	50,000	50,000	100.00%	26,286	52.57%	-15.48%
Facility Rent	648,655	356,007	54.88%	847,500	847,500	100.00%	652,024	76.94%	83.15%
Supplies	204,554	82,027	40.10%	130,000	130,000	100.00%	83,358	64.12%	1.62%
Furniture and Fixtures	18,287	676	3.69%	6,000	6,000	100.00%	5,619	93.66%	731.87%
Technology	64,157	13,674	21.31%	70,000	70,000	100.00%	42,370	60.53%	209.86%
Capital Projects	110,932	39,750	35.83%	220,000	220,000	100.00%	127,905	58.14%	221.77%
PERA on Behalf	-	-	-	44,000	44,000	100.00%	-	0.00%	-
Other Expenses	10	10	100.00%	5,000	5,000	100.00%	-	0.00%	-
Total Expenditure/Contingency	\$5,567,500	\$2,675,606	48.06%	\$6,685,900	\$6,685,900	100.00%	\$3,440,837	51.46%	28.60%
Expenditure/Contingency+(-) Revenue	(\$4,683,960)	(\$2,203,441)	47.04%	(\$5,802,176)	(\$5,802,176)	100.00%	(\$2,981,528)	51.39%	35.31%
Transfer from General Fund*	\$4,974,886	\$2,454,846	49.34%	\$5,802,176	\$5,802,176	100.00%	\$2,823,417	48.66%	15.01%
Fund Balance (Deficit) at Beginning of Year	5,162,693	5,162,693	100.00%	5,453,619	5,453,619	100.00%	5,453,619	100.00%	5.64%
Fund Balance (Deficit) at End of Year	\$5,453,619	\$5,414,097	99.28%	\$5,453,619	\$5,453,619	100.00%	\$5,295,508	97.10%	-2.19%
MILL LEVY:									
MCVSD#51 Mill Levy Override 2024	\$138,993	\$79,191	56.97%	\$183,738	\$183,738	100.00%	\$88,864	48.36%	12.21%
Total Revenue	\$138,993	\$79,191	56.97%	\$183,738	\$183,738	100.00%	\$88,864	48.36%	12.21%
EXPENDITURE:									
Curriculum	\$53,225	\$37,807	71.03%	\$100,000	\$100,000	100.00%	\$66,218	66.22%	75.15%
Technology	53,342	-	0.00%	13,738	13,738	100.00%	7,338	53.41%	-
Professional Development	60,257	29,356	48.72%	70,000	70,000	100.00%	36,528	52.18%	24.43%
Total Expenditure	\$166,824	\$67,162	40.26%	\$183,738	\$183,738	100.00%	\$110,084	59.91%	63.91%
Expenditure + (-) Revenue	(\$27,831)	\$12,028	-43.22%	\$0	\$0	-	(\$21,220)	-	-276.42%
Fund Balance (Deficit) at Beginning of Year	75,039	75,039	100.00%	47,208	47,208	100.00%	47,208	100.00%	-37.09%
Fund Balance (Deficit) at End of Year	\$47,208	\$87,067	184.43%	\$47,208	\$47,208	100.00%	\$25,988	55.05%	-70.15%
STATE GRANT REVENUE:									
CS Capital Construction Grant	\$177,540	\$74,221	41.81%	\$177,500	\$177,500	100.00%	\$44,294	24.95%	-75.05%
Total Revenue	\$177,540	\$74,221	41.81%	\$177,500	\$177,500	100.00%	\$44,294	24.95%	-75.05%
EXPENDITURE:									
CS Capital Construction Expenditure	\$177,540	\$74,221	41.81%	\$177,500	\$177,500	100.00%	\$44,294	24.95%	-75.05%
Total Expenditure	\$177,540	\$74,221	41.81%	\$177,500	\$177,500	100.00%	\$44,294	24.95%	-75.05%
Expenditure + (-) Revenue	\$0	\$0	-	\$0	\$0	-	\$0	-	-
Fund Balance (Deficit) at Beginning of Year	(3,534)	(3,534)	100.00%	(3,534)	(3,534)	100.00%	(3,534)	100.00%	0.00%
Fund Balance (Deficit) at End of Year	(\$3,534)	(\$3,534)	100.00%	(\$3,534)	(\$3,534)	100.00%	(\$3,534)	100.00%	0.00%
FUNDRAISING REVENUE:									
Fees: Supplies/Field Trips	\$109,940	\$96,751	88.00%	\$115,000	\$115,000	100.00%	\$108,072	93.98%	11.70%
Other Income	3,639	1,057	29.04%	1,000	1,000	100.00%	600	60.00%	-43.24%
Local Fundraising	28,209	18,613	65.98%	20,000	20,000	100.00%	14,269	71.35%	-23.34%
Total Revenue	\$141,788	\$116,421	82.11%	\$136,000	\$136,000	100.00%	\$122,941	90.40%	5.60%
EXPENDITURE:									
Purchased Services	\$172,978	\$93,306	53.94%	\$136,000	\$136,000	100.00%	\$84,898	62.43%	-9.01%

Total Expenditure	\$172,978	\$93,306	53.94%	\$136,000	\$136,000	100.00%	\$84,898	62.43%	-9.01%
Expenditure + (-) Revenue	(\$31,190)	\$23,115	-74.11%	\$0	\$0		\$38,043		64.58%
Fund Balance (Deficit) at Beginning of Year	185,841	185,841	100.00%	154,651	154,651	100.00%	154,651	100.00%	-16.78%
Fund Balance (Deficit) at End of Year	\$154,651	\$208,956	135.11%	\$154,651	\$154,651	100.00%	\$192,694	124.60%	-7.78%
CAPITAL PROJECTS FUND - BUILDING									
Building Lease Revenue	\$810,140	\$351,360	43.37%	\$1,025,000	\$1,025,000	100.00%	\$512,323	49.98%	45.81%
Proceeds from Issuance of Debt	\$6,767,907	\$7,011,095	103.59%	\$0	\$0		\$0		
Bond Accounts Interest	178,303	28,577	16.03%	150,000	150,000	100.00%	106,277	70.85%	271.90%
Total Revenue	\$7,756,351	\$7,391,033	95.29%	\$1,175,000	\$1,175,000	100.00%	\$618,599	52.65%	-91.63%
EXPENDITURE:									
Debt Service Payments	\$776,514	\$518,844	66.82%	\$1,370,000	\$1,370,000	100.00%	\$684,923	49.99%	-50.01%
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	52,054	90.52%	-	-		-		
Project Construction	1,735,416	333,755	19.23%	5,100,000	5,100,000	100.00%	3,616,725	70.92%	-29.08%
Total Expenditure	\$2,624,153	\$959,371	36.56%	\$6,525,000	\$6,525,000	100.00%	\$4,346,573	66.61%	-33.39%
Expenditure + (-) Revenue	\$5,132,197	\$6,431,661	125.32%	(\$5,350,000)	(\$5,350,000)	100.00%	(\$3,727,973)	69.68%	-157.96%
Fund Balance (Deficit) at Beginning of Year	1,311,058	1,311,058	100.00%	6,443,255	6,443,255	100.00%	6,443,255	100.00%	391.45%
Fund Balance (Deficit) at End of Year	\$6,443,255	\$7,742,719	120.17%	\$1,093,255	\$1,093,255	100.00%	\$2,715,282	248.37%	-64.93%

Independence Academy Cash Flow for 2025-26

as of December 31, 2025

	ACTUAL FYE 6/30/25	9/30/25 ACTUAL				12/31/25 ACTUAL				3/31/26 ACTUAL				6/30/26 ACTUAL			
		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	\$5,832,157 (A)	\$6,227,653	\$6,126,085	\$6,033,941	\$6,227,653	\$6,100,079	\$6,079,449	\$6,075,068	\$6,227,653	\$5,903,270	\$5,903,270	\$5,903,270	\$6,227,653	\$5,903,270	\$5,903,270	\$5,903,270	\$6,227,653
Cash received:																	
Per Pupil Revenue	\$4,974,886	\$470,570	\$470,570	\$470,570	\$1,411,709	\$470,570	\$470,570	\$470,570	\$2,823,417								
ECEA Spec Ed	\$99,803	8,424	8,424	8,424	\$25,273	8,424	8,424	8,424	\$50,545								
Universal Pre-K	\$191,390	-	-	-	\$0	35,216	17,608	17,608	\$70,433								
Interest	\$116,608	9,364	9,507	9,931	\$28,801	10,392	9,876	10,186	\$59,256								
Colorado Read Act	\$0	-	-	-	\$0	-	-	-	\$0								
Other-Miscellaneous	\$86,453	1,242	3,044	44,925	\$49,212	-	-	424	\$49,635								
Pre-K Fees	\$63,440	1,550	8,639	9,489	\$19,678	7,350	7,139	7,200	\$41,367								
Material Fees	\$27,990	38,490	1,010	315	\$39,815	(175)	-	-	\$39,640								
Tech Fees	\$3,230	(50)	(135)	85	(\$100)	(1,110)	40	-	(\$1,170)								
Elective Class Fees	\$0	-	50	50	\$100	150	100	500	\$850								
Library Fees	\$0	-	-	-	\$0	-	-	-	\$0								
Rent Income	\$0	-	7,700	500	\$8,200	-	-	-	\$8,200								
Capital Construction Grant	\$177,540	-	14,756	14,769	\$29,525	14,769	-	-	\$44,294								
Asset Sale	\$0	-	-	-	\$0	-	-	-	\$0								
MCSD#51 Mill Levy Override 1996 & 2004	\$219,693	23,426	23,426	23,426	\$70,277	23,426	23,426	23,426	\$140,553								
MCSD#51 Mill Levy Override 2024	\$138,993	14,811	14,811	14,811	\$44,432	14,811	14,811	14,811	\$88,864								
Mill Levy Matching Grant	\$0	-	-	-	\$0	-	-	-	\$0								
Erate	\$30,836	-	-	-	\$0	-	-	-	\$0								
Donation	\$0	-	-	-	\$0	-	-	-	\$0								
PERA on Behalf Revenue	\$44,097	-	-	-	\$0	-	-	-	\$0								
Student fees	\$109,940	80,605	9,047	6,140	\$95,792	1,648	8,697	1,935	\$108,072								
Student Activity other	\$4,249	36	372	126	\$534	(26)	92	-	\$600								
Fundraising revenue	\$27,599	-	1,473	-	\$1,473	3,583	75	9,138	\$14,269								
Total cash received	\$6,316,747	\$648,466	\$572,693	\$603,560	\$1,824,719	589,027	\$560,857	\$564,221	\$3,538,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash expenditures:																	
Salaries	\$2,576,683	216,315	\$239,328	237,058	\$ 692,700	\$241,591	\$275,416	\$249,836	\$ 1,459,543								
Benefits	\$1,146,754	94,530	92,300	99,930	\$ 286,761	103,654	104,271	105,902	\$ 600,587								
Purchased Services	\$735,063	145,983	57,342	52,818	\$ 256,143	77,865	55,981	53,156	\$ 443,144								
Professional Development	\$122,663	14,859	12,811	1,051	\$ 28,721	6,421	18,684	8,988	\$ 62,814								
Facility Rent	\$826,195	116,011	116,595	115,928	\$ 348,534	115,928	115,928	115,928	\$ 696,318								
Office supplies	\$20,163	1,795	1,000	756	\$ 3,552	3,573	1,415	1,265	\$ 9,805								
Instructional supplies	\$184,390	40,073	17,359	6,367	\$ 63,799	1,022	4,140	4,592	\$ 73,553								
Curriculum	\$53,225	54,083	5,445	5,037	\$ 64,565	-	1,539	114	\$ 66,218								
Equipment	\$0	-	-	-	\$ -	-	-	-	\$ -								
Furniture and Fixtures	\$18,287	-	1,463	393	\$ 1,857	-	-	3,763	\$ 5,619								
Misc Expense	\$10	-	-	-	\$ -	-	27	(27)	\$ -								
Technology	\$117,499	389	14,520	2,139	\$ 17,048	27,197	5,285	177	\$ 49,708								
Capital Construction	\$110,932	-	-	(7,650)	\$ (7,650)	-	6,020	129,535	\$ 127,905								
Other-Student activities	\$172,978	26,457	11,207	11,725	\$ 49,389	11,907	10,567	13,035	\$ 84,898								
Total cash expenditures	\$6,084,841	\$710,497	\$569,369	\$525,552	\$1,805,418	\$589,160	\$599,273	\$686,262	\$3,680,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Change in Accounts Payable/Receivable	\$163,590	(\$39,538)	(\$95,467)	(\$11,870)	(\$146,873)	(\$20,498)	\$34,035	(\$49,758)	(\$183,095)								
Total Cash--end of month	\$6,227,653 (B)	\$6,126,085	\$6,033,941	\$6,100,079	\$6,100,079	\$6,079,449	\$6,075,068	\$5,903,270	\$5,903,270	\$5,903,270	\$5,903,270	\$5,903,270	\$6,227,653	\$5,903,270	\$5,903,270	\$5,903,270	\$6,227,653
Cash Balances:																	
Operating account	\$3,268,156	\$3,157,628	\$2,835,991	\$2,766,353	\$2,766,353	\$2,732,110	\$2,520,191	\$2,317,432	\$2,317,432								
Savings account	206,596	206,780	206,969	207,131	207,300	207,300	207,435	207,577	207,577								
Payment Account	220	1,800	14,354	14,539	14,539	15,393	27,167	34,153	34,153								
Colo Trust	2,507,543	2,516,723	2,706,040	2,895,809	2,895,809	2,906,032	3,095,773	3,105,818	3,105,818								
Student Activities Account	245,138	243,154	270,587	216,247	216,247	218,613	224,501	238,291	238,291								
Total Cash--end of month	\$6,227,653 (B)	\$6,126,085	\$6,033,941	\$6,100,079	\$6,100,079	\$6,079,449	\$6,075,068	\$5,903,270	\$5,903,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted cash:																	
Tabor 3%	\$173,268	193,813	193,813	193,813	193,813	193,813	193,813	200,577	200,577								
Capital Projects																	
Other restricted:																	
Fundraising for specific purpose																	
Fees collected for specific purpose																	
Unspent grant revenues																	
Other?-name																	
Unrestricted	6,054,385	5,932,272	5,840,128	5,906,266	5,906,266	5,885,636	5,881,255	5,702,693	5,702,693								
Total Cash--end of month	\$6,227,653 (B)	\$6,126,085	\$6,033,941	\$6,100,079	\$6,100,079	\$6,079,449	\$6,075,068	\$5,903,270	\$5,903,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

7.B.8

Juniper Ridge Community School
as of December 31, 2025

	Audited 2024-25 Actual 6/30/25	2024-25 Actual 12/31/24	% of Actual	2025-26 Adopted Budget	2025-25 EOY Anticipated as of 12/31/25	% of Budget	2025-26 Actual 12/31/25	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
Mill Levy Override 1996 & 2004	\$178,233	\$106,254	59.62%	\$228,774	\$228,774	100.00%	\$107,155	46.84%	0.85%
Mill Levy Override 2017	112,762	69,270	61.43%	142,671	142,671	100.00%	67,748	47.49%	-2.20%
Special Ed	163,315	69,412	42.50%	156,737	156,737	100.00%	82,710	52.77%	19.16%
Capital Construction Grant	153,163	64,540	42.14%	165,000	165,000	100.00%	35,935	21.78%	-44.32%
READ Act	49,772	29,128	58.52%	54,102	54,102	100.00%	-	0.00%	-100.00%
Title 1	157,705	78,279	49.64%	158,120	158,120	100.00%	-	0.00%	-100.00%
Erate	32,727	32,727	100.00%	-	-	-	-	-	-100.00%
Miscellaneous Income	2,693	1,098	40.77%	-	-	-	116	-	-89.44%
Material Fees	33,607	33,970	101.08%	52,677	52,677	100.00%	64,550	122.54%	90.02%
Interest	25,102	3,900	15.54%	500	500	100.00%	13,596	2719.30%	248.63%
Fundraising	69,030	42,498	61.56%	5,000	5,000	100.00%	23,912	478.25%	-43.73%
PERA on Behalf	42,377	-	0.00%	-	-	-	-	-	-
Total Revenue	\$1,020,486	\$531,075	52.04%	\$963,581	\$963,581	100.00%	\$395,722	41.07%	-25.49%
EXPENDITURE:									
Class Fund Expenses	\$40,517	\$14,392	35.52%	\$20,400	\$20,400	100.00%	\$8,378	41.07%	-41.79%
Festivals and Fairs	2,895	2,048	70.73%	-	-	-	5,435	-	165.42%
HR Services	12,606	5,430	43.08%	86,100	86,100	100.00%	36,532	42.43%	572.75%
READ Act	46,270	23,135	50.00%	54,102	54,102	100.00%	-	0.00%	-100.00%
Salaries	2,395,059	1,226,063	51.19%	2,732,000	2,732,000	100.00%	1,232,988	45.13%	0.56%
Special Ed Purchased Services	76,028	(20,842)	-27.41%	90,000	90,000	100.00%	42,501	47.22%	-303.92%
Benefits	716,882	363,563	50.71%	841,841	841,841	100.00%	388,743	46.18%	6.93%
Utilities	130,805	58,321	44.59%	120,800	120,800	100.00%	67,827	56.15%	16.30%
Land Lease/Rentals	6,901	1,393	20.18%	10,800	10,800	100.00%	5,508	51.00%	295.45%
COP Payments - Building	497,650	252,075	50.65%	465,000	465,000	100.00%	196,298	42.21%	-22.13%
Banking and Payroll Service Fee	2,348	(162)	-6.88%	2,500	2,500	100.00%	321	12.83%	-298.50%
Custodial Services	1,188	-	0.00%	-	-	-	-	-	-
Board Events	2,260	2,260	100.00%	1,000	1,000	100.00%	-	0.00%	-100.00%
Advertising/Marketing	14,867	10,290	69.21%	25,000	25,000	100.00%	17,421	69.68%	69.31%
Professional Development	55,602	27,058	48.66%	75,800	75,800	100.00%	35,124	46.34%	29.81%
Bad Debts	10,196	-	0.00%	-	-	-	-	-	-
Instructional Supplies	84,944	63,578	74.85%	166,150	166,150	100.00%	65,295	39.30%	2.70%
Admin Supplies/Postage/Telephone	23,776	12,838	54.00%	29,000	29,000	100.00%	13,869	47.82%	8.03%
Purchased Services	444,201	246,126	55.41%	287,500	287,500	100.00%	225,544	78.45%	-8.36%
Equipment/Furniture	7,169	946	13.20%	247,239	247,239	100.00%	5,236	2.12%	453.26%
Tech Charge - UPN WAN	15,408	-	0.00%	19,200	19,200	100.00%	20,526	106.91%	-
Dues and Fees	10,753	10,728	99.77%	11,000	11,000	100.00%	7,106	64.60%	-33.76%
Miscellaneous Expenses	6,384	6,384	100.00%	-	-	-	-	-	-100.00%
Contingency/Reserve	-	-	-	178,000	178,000	100.00%	-	0.00%	-
Non-Revenue Festival	-	-	-	5,000	5,000	100.00%	-	0.00%	-
Volunteer Expenses	361	361	100.00%	500	500	100.00%	-	0.00%	-100.00%
Interest and Service Charges	283	283	100.00%	-	-	-	274	-	-3.30%
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	-	-	-	-	-	-	181	-	-
Total Expenditure/Contingency Expenditure/Contingency+(-) Revenue	\$4,821,667	\$2,480,207	51.44%	\$5,468,932	\$5,468,932	100.00%	\$2,375,134	43.43%	-4.24%
Transfer from General Fund*	(\$3,801,180)	(\$1,949,132)	51.28%	(\$4,505,351)	(\$4,505,351)	100.00%	(\$1,979,412)	43.93%	1.55%
Fund Balance (Deficit) at Beginning of Year	\$4,036,025	\$2,147,315	53.20%	\$4,505,351	\$4,505,351	100.00%	\$2,152,506	47.78%	0.24%
	851,209	851,209	100.00%	1,086,053	1,086,053	100.00%	1,086,053	100.00%	27.59%
Fund Balance (Deficit) at End of Year	\$1,086,053	\$1,049,393	96.62%	\$1,086,053	\$1,086,053	100.00%	\$1,259,147	115.94%	19.99%

Juniper Ridge Community School Cash Flow for 2025-26

as of December 31, 2025

	ACTUAL	9/30/25			12/31/25			3/31/26			6/30/26		
	FYE	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
6/30/25	6/30/25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
Total Cash--Beginning of Month	\$691,387 (A)	\$859,447	\$911,971	\$947,854	\$859,447	\$997,123	\$945,880	\$984,860	\$859,447	\$1,109,267	\$1,109,267	\$1,109,267	\$1,109,267
Cash received:													
State Student Per Pupil	\$4,036,025	\$358,751	\$358,751	\$358,751	\$1,076,253	\$358,751	\$358,751	\$358,751	\$2,152,506				
Mill Levy Override 1996, 2004	\$178,233	17,859	17,859	17,859	\$53,577	17,859	17,859	17,859	\$107,155				
Mill Levy Override 2017	\$112,782	11,291	11,291	11,291	\$33,874	11,291	11,291	11,291	\$67,748				
Mill Levy Override Matching Fund	\$0	-	-	-	\$0	-	-	-	\$0				
Special Ed	\$163,315	13,785	13,785	13,785	\$41,355	13,785	13,785	13,785	\$82,710				
Capital Construction Grant	\$153,163	-	11,971	11,982	\$23,953	11,982	-	-	\$35,935				
ESSER II	\$0	-	-	-	\$0	-	-	-	\$0				
READ Act	\$49,772	-	-	-	\$0	-	-	-	\$0				
Title 1	\$157,705	-	-	-	\$0	-	-	-	\$0				
Erate	\$32,727	-	-	-	\$0	-	-	-	\$0				
Miscellaneous Income	\$2,693	(1,307)	913	200	(\$194)	110	-	200	\$116				
Material Fees	\$33,607	58,690	4,734	875	\$64,300	-	-	250	\$64,550				
Before and After Care	\$0	-	-	-	\$0	-	-	-	\$0				
Interest	\$25,102	2,265	2,403	2,436	\$7,104	2,624	2,383	1,485	\$13,596				
Fundraising	\$69,030	-	2,077	8,335	\$10,412	2,854	7,725	2,921	\$23,912				
PERA on Behalf	\$42,377	-	-	-	\$0	-	-	-	\$0				
Refund MCVSD#51	\$0	-	-	-	\$0	-	-	-	\$0				
Total cash received	\$5,056,511	\$461,336	\$423,784	\$425,514	\$1,310,634	419,257	\$411,795	\$406,543	\$2,548,228	\$0	\$0	\$0	\$0
Cash expenditures:													
Class Fund Expenses	\$40,517	\$1,086	\$309	\$623	\$2,018	\$3,489	\$1,494	\$1,378	\$8,378				
ESSER II	\$0	-	-	-	\$0	-	-	-	\$0				
Festivals and Fairs	\$2,895	-	-	-	\$0	3,659	1,410	366	\$5,435				
Gifts	\$0	-	-	-	\$0	-	-	-	\$0				
HR	\$12,606	10,674	5,636	4,904	\$21,213	5,242	5,115	4,962	\$36,532				
Background Checks	\$0	-	-	-	\$0	-	-	-	\$0				
READ Act	\$46,270	-	-	-	\$0	-	-	-	\$0				
Salaries	\$2,395,059	191,873	201,288	214,343	\$607,504	211,369	206,778	207,337	\$1,232,988				
Special Ed Purchased Services	\$76,028	-	-	7,945	\$7,945	16,305	6,025	12,226	\$42,501				
Benefits	\$716,882	68,652	55,976	67,754	\$192,382	61,990	69,046	65,326	\$388,743				
Utilities	\$130,805	9,574	9,874	17,481	\$36,929	9,620	10,129	11,149	\$67,827				
Land Lease/Rentals	\$6,901	918	918	918	\$2,754	918	918	918	\$5,508				
COP Payments - Building	\$497,650	32,716	32,716	32,716	\$98,149	32,716	32,716	32,716	\$196,298				
Banking and Payroll Service Fee	\$2,347	115	107	30	\$252	41	10	18	\$321				
Custodial Services	\$1,168	-	-	-	\$0	-	-	-	\$0				
Supplies/Equipment - Lease	\$0	-	-	-	\$0	-	-	-	\$0				
Board Events	\$2,260	-	-	-	\$0	-	-	-	\$0				
Advertising/Marketing	\$14,867	6,629	6,984	943	\$14,556	1,195	473	1,196	\$17,421				
Professional Development	\$55,602	9,040	1,396	1,139	\$11,576	13,497	4,798	5,253	\$35,124				
Bad Debt/Writeoff	\$10,196	-	-	-	\$0	-	-	-	\$0				
Instructional Supplies	\$84,944	41,530	14,658	4,422	\$60,610	2,853	907	925	\$65,295				
Admin Supplies/Postage/Telephone	\$23,776	3,112	1,947	1,368	\$6,427	3,339	3,033	1,071	\$13,869				
Purchased Services	\$444,201	32,739	40,057	32,785	\$105,581	53,030	32,025	34,909	\$225,544				
Equipment/Furniture	\$7,169	-	5,236	-	\$5,236	-	-	-	\$5,236				
Dues and Fees	\$10,753	7,006	100	-	\$7,106	-	-	-	\$7,106				
Tech Charge - UPN WAN	\$15,408	-	-	-	\$0	20,458	26	42	\$20,526				
Interest and Service Charges	\$283	-	-	-	\$0	-	-	274	\$274				
Miscellaneous Expenses	\$6,384	-	-	-	\$0	-	-	-	\$0				
Volunteer Expenses	\$361	-	-	-	\$0	-	-	-	\$0				
Before and After Care Expenses	\$0	-	-	-	\$0	-	-	-	\$0				
Pupil Activities	\$0	-	-	-	\$0	-	-	-	\$0				
Fundraising Expenses	\$0	-	-	-	\$0	-	-	-	\$0				
Family Council Expenses	\$63	-	-	26	\$26	-	-	-	\$26				
PERA on Behalf	\$42,377	-	-	-	\$0	-	-	-	\$0				
Facility Improvements & Building	\$173,856	-	-	-	\$0	-	-	-	\$0				
After School Clubs	\$0	-	126	-	\$126	-	-	54	\$181				
Total cash expenditures	\$4,821,667	\$415,663	\$377,329	\$387,398	\$1,180,390	\$439,722	\$374,902	\$380,120	\$2,375,134	\$0	\$0	\$0	\$0
Change in Accounts Payable/Receivable	(\$66,785)	\$6,852	(\$10,572)	\$11,152	\$7,433	(\$30,778)	\$2,088	\$97,984	\$76,726				
Total Cash--end of month	\$859,447 (B)	\$911,971	\$947,854	\$997,123	\$997,123	\$945,880	\$984,860	\$1,109,267	\$1,109,267	\$1,109,267	\$1,109,267	\$1,109,267	\$859,447
Cash Balances:													
Square	\$0	\$242	\$242	\$0	\$0	\$0	\$0	\$0	\$0				
Home Loan Operating	\$222,849	\$273,923	\$305,862	\$353,823	\$353,823	\$301,365	\$339,187	\$462,187	\$462,187				
Contingency & Repair Reserve Savings	\$351,114	\$351,934	\$352,756	\$353,553	\$353,553	\$354,379	\$355,165	\$355,949	\$355,949				
Home Loan Premier Savings	\$49,427	\$49,473	\$49,519	\$49,564	\$49,564	\$49,611	\$49,655	\$49,700	\$49,700				
Material Fees Checking	\$89,766	\$89,766	\$92,500	\$92,875	\$92,875	\$92,875	\$92,875	\$93,125	\$93,125				
Petty Cash	\$67	\$67	\$67	\$67	\$67	\$67	\$67	\$67	\$67				
Tabor Reserve Savings	\$146,224	\$146,565	\$146,908	\$147,240	\$147,240	\$147,583	\$147,911	\$148,238	\$148,238				
Total Cash--end of month	\$859,447 (B)	\$911,971	\$947,854	\$997,123	\$997,123	\$945,880	\$984,860	\$1,109,267	\$1,109,267	\$0	\$0	\$0	\$0
Restricted cash:													
Tabor 3%	\$148,202	\$157,409	\$157,409	\$157,409	\$157,409	\$157,409	\$157,409	\$164,068	\$164,068				
Capital Projects													
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	788,471	827,451	945,199	945,199				
Total Cash--end of month	\$859,447 (B)	\$911,971	\$947,854	\$997,123	\$997,123	\$945,880	\$984,860	\$1,109,267	\$1,109,267	\$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

Mesa Valley Community School
as of December 31, 2025

	Audited 2024-25 Actual 6/30/25	2024-25 Actual 12/31/24	% of Actual	2025-26 Re-Adopted Budget	2025-26 EOY Anticipated 12/31/25	% of Budget	Unaudited 2025-26 Actual 12/31/25	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
Categorical Funding Per Pupil (SPED)	72,584	36,921	50.87%	73,520	73,520	100.00%	36,760	50.00%	-0.44%
Capital Construction Grant	61,187	25,579	41.81%	69,760	69,760	100.00%	15,661	22.45%	-38.77%
Mill Levy Override 2017	72,686	41,771	57.47%	97,151	97,151	100.00%	42,423	43.67%	1.56%
Mill Levy Override 1996 & 2004	114,889	64,073	55.77%	155,782	155,782	100.00%	67,098	43.07%	4.72%
State Facilities Grant	22,662	-	0.00%	27,001	27,001	100.00%	-	0.00%	
Donations - Restricted	-	-		4,500	4,500	100.00%	-	0.00%	
Donations - Unrestricted	6,150	-	0.00%	-	-		852		
Interest Income	23,932	12,125	50.66%	20,000	20,000	100.00%	9,324	46.62%	-23.10%
Fees - Events	1,645	-	0.00%	-	-		-		
Yearbook	106	-	0.00%	-	-		979		
Fundraisers	740	30	4.02%	-	-		318		969.89%
Student Activity	1,931	-	0.00%	-	-		583		
On Behalf Payment from State	26,417	-	0.00%	30,000	30,000	100.00%	-	0.00%	
Miscellaneous Income	4,915	31	0.63%	-	-		107		245.81%
Total Revenue	\$409,845	\$180,530	44.05%	\$477,714	\$477,714	100.00%	\$174,105	36.45%	-3.56%
EXPENDITURE:									
Salaries/Benefits	2,161,720	1,083,381	50.12%	2,404,815	2,404,815	100.00%	1,189,006	49.44%	9.75%
Professional/Tech Services	80,170	39,113	48.79%	75,400	75,400	100.00%	39,030	51.76%	-0.21%
Property Services	84,582	41,937	49.58%	104,950	104,950	100.00%	55,160	52.56%	31.53%
Student Transportation Services	291	-	0.00%	-	-		-		
Purchased Services	31,065	20,096	64.69%	36,900	36,900	100.00%	21,396	57.98%	6.47%
Professional Dev	2,333	688	29.47%	6,000	6,000	100.00%	2,850	47.50%	314.53%
D51 Direct Services	24,836	12,065	48.58%	27,514	27,514	100.00%	12,085	43.92%	0.17%
D51/Add Personnel	51	-	0.00%	100	100	100.00%	-	0.00%	
D51 Admin Charges	67,525	38,846	57.53%	92,037	92,037	100.00%	40,436	43.93%	4.09%
Contract Services	68,948	32,160	46.64%	55,000	55,000	100.00%	21,473	39.04%	-33.23%
Supplies	150,453	71,102	47.26%	168,570	168,570	100.00%	89,754	53.24%	26.23%
Events	13,362	4,161	31.14%	11,750	11,750	100.00%	3,956	33.67%	-4.93%
Property - Including Facility Lease	291,429	102,338	35.12%	329,375	329,375	100.00%	229,674	69.73%	124.43%
Equipment/Furniture	38,395	6,834	17.80%	28,000	28,000	100.00%	24,202	86.44%	254.14%
Dues/Fees	8,389	8,389	100.00%	9,000	9,000	100.00%	4,559	50.66%	-45.65%
Instructional Supplies	49,714	26,332	52.97%	68,590	68,590	100.00%	24,124	35.17%	-8.38%
PERA on Behalf Payments	26,417	-	0.00%	-	-		-		
Contingency Funds	-	-		127,600	127,600		-		
Total Expenditure/Contingency	\$3,099,678	1,487,440	47.99%	3,545,601	3,545,601	100.00%	\$1,757,705	49.57%	18.17%
Expenditure/Contingency+(-) Revenue	(\$2,689,832)	(\$1,306,910)	48.59%	(\$3,067,887)	(\$3,067,887)	100.00%	(\$1,583,600)	51.62%	21.17%
Transfer from General Fund*	\$2,601,617	\$1,294,864	49.77%	\$3,067,887	\$3,067,887	100.00%	\$1,347,860	43.93%	4.09%
Fund Balance (Deficit) at Beginning of Year	643,863	618,033	95.99%	555,648	555,648	100.00%	555,648	100.00%	-10.09%
Fund Balance (Deficit) at End of Year	\$555,648	\$605,986	109.06%	\$555,648	\$555,648	100.00%	\$319,908	57.57%	-47.21%

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.

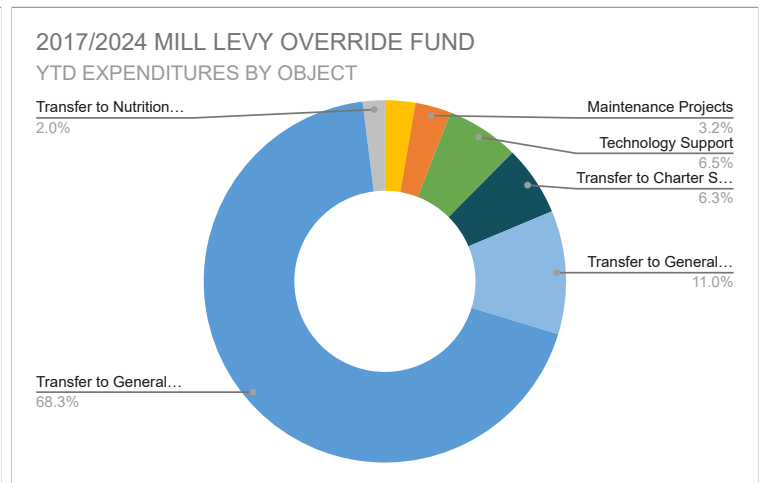
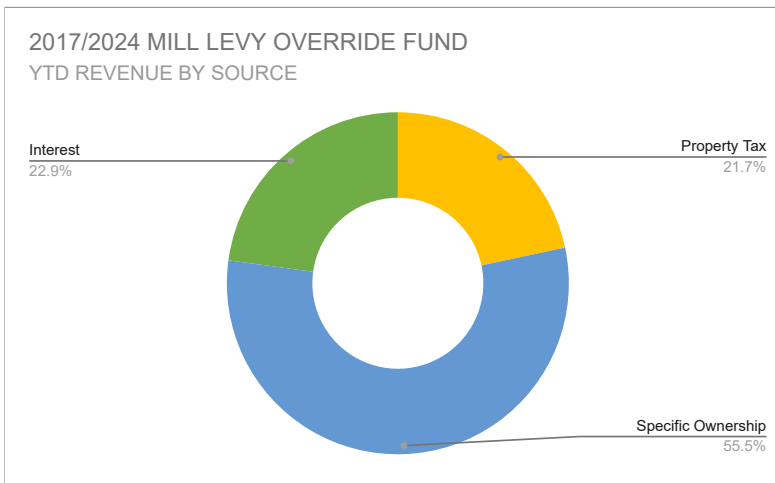
*In 2014-15 the transfer procedure was changed to show Program Revenue as a transfer from General Fund

2025-26 Budget Summary Report, 2nd Quarter 2017/2024 Mill Levy Override (17) as of December 31, 2025

	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% 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	\$115,431	1.78%	\$6,500,000	\$6,487,000	99.80%	\$135,796	2.09%	17.64%
Specific Ownership	1,042,429	333,653	32.01%	975,818	1,087,253	111.42%	348,000	35.66%	4.30%
Interest	300,076	167,942	55.97%	225,000	256,078	113.81%	143,318	63.70%	-14.66%
State Sources									
Mill Levy Override Match	0	0		0	0		0		
Total Revenues	\$7,833,329	\$617,026	7.88%	\$7,700,818	\$7,830,331	101.68%	\$627,114	8.14%	1.63%
EXPENDITURES:									
Instructional Materials/Educator Training									
Instructional Materials/Educator Training	\$632,581	\$134,250	21.22%	\$900,529	\$900,529	100.00%	\$86,054	9.56%	-35.90%
Maintenance Projects	1,004,728	415,347	41.34%	1,000,000	1,000,000	100.00%	101,934	10.19%	-75.46%
Technology Support	366,166	187,699	51.26%	407,431	408,777	100.33%	206,685	50.73%	10.12%
Technology-Chromebook Refresh	0	0		1,318,336	1,190,000	90.27%	0	0.00%	
Treasurer Collection Fees	16,191	289	1.78%	16,500	16,500	100.00%	340	2.06%	17.65%
Total Expenditures	\$2,019,666	\$737,585	36.52%	\$3,642,796	\$3,515,806	96.51%	\$395,013	10.84%	-46.45%
Transfers Out									
Transfer to Charter Schools-Per Pupil	\$324,441	\$190,232	58.63%	\$398,067	\$398,067	100.00%	\$199,034	50.00%	4.63%
Transfer to General Fund-Professional Development Day	701,404	315,624	45.00%	701,404	\$701,404	100.00%	350,702	50.00%	11.11%
Transfer to General Fund-Student Contact Days	4,344,402	2,000,276	46.04%	4,344,402	\$4,344,402	100.00%	2,172,201	50.00%	8.60%
Transfer to Nutrition Svcs-Student Contact Days	125,324	59,389	47.39%	125,324	\$125,324	100.00%	62,662	50.00%	5.51%
Total Expenditures and Transfers Out	\$7,515,237	\$3,303,106	43.95%	\$9,211,993	\$9,085,003	98.62%	\$3,179,612	34.52%	-3.74%
Total Revenues Less Expenditures	318,092			(1,511,175)	(1,254,672)				
GAAP Basis Ending Fund Balance	\$7,412,590			\$5,615,646	\$6,157,918				

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, 2nd Quarter Preschool Program Fund (19) as of December 31, 2025

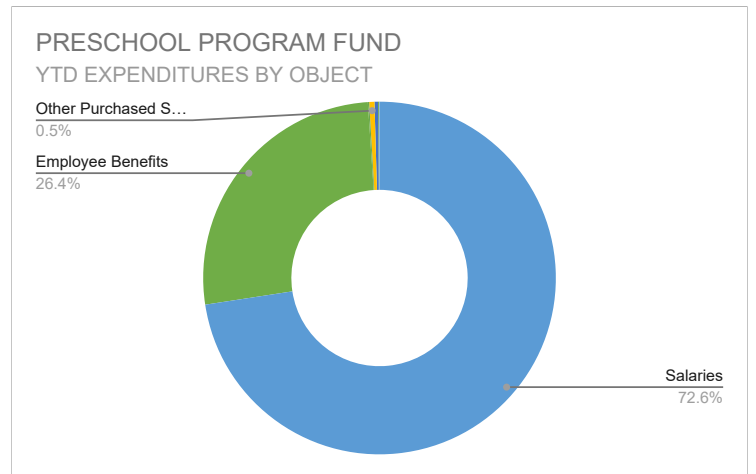
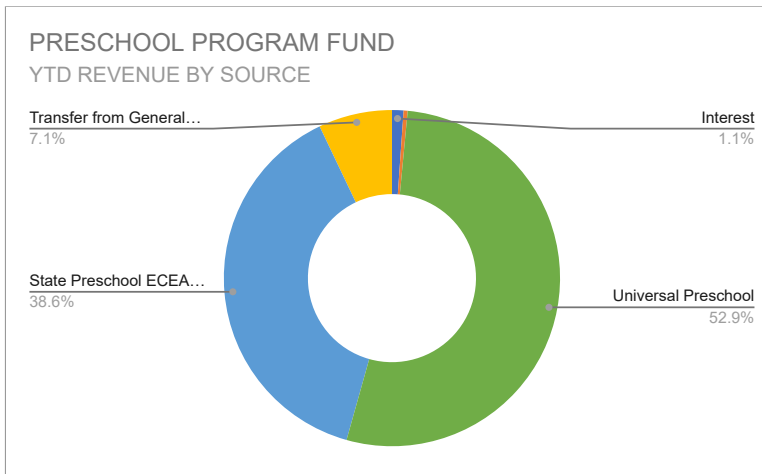
	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$1,088,901			\$977,763	\$946,479				
REVENUES:									
Local Sources									
Interest	\$86,575	\$50,855	58.74%	\$80,000	\$53,213	66.52%	\$31,258	39.07%	-38.54%
Full Day Tuition/Miscellaneous	16,500	9,900	60.00%	13,750	15,125	110.00%	11,000	80.00%	11.11%
State Sources									
Universal Preschool (UPK) Colorado-CDEC	4,168,731	1,941,635	46.58%	4,785,925	4,392,642	91.78%	1,492,642	31.19%	-23.12%
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	200,000	50.00%	400,000	400,000	100.00%	200,000	50.00%	0.00%
Total Revenues	\$5,804,303	\$3,334,887	57.46%	\$6,368,657	\$5,949,962	93.43%	\$2,823,882	44.34%	-15.32%
EXPENDITURES:									
Salaries	\$4,318,524	\$2,155,971	49.92%	\$4,120,164	\$4,158,440	100.93%	\$2,076,051	50.39%	-3.71%
Employee Benefits	1,566,923	774,479	49.43%	1,570,875	1,525,565	97.12%	754,037	48.00%	-2.64%
Purchased Professional/Technical Svcs	6,189	4,668	75.42%	0	4,532		3,418		-26.78%
Other Purchased Services	20,029	3,003	14.99%	0	15,000		13,711		356.58%
Supplies & Materials	23,860	5,230	21.92%	77,000	54,116	70.28%	9,328	12.11%	78.36%
Other Uses of Funds	8,340	3,211	38.50%	0	2,052		2,453		-23.61%
Property/Equipment	2,860	1,988	69.51%	0	1,300		1,300		-34.61%
Total Expenditures	\$5,946,725	\$2,948,550	49.58%	\$5,768,039	\$5,761,005	99.88%	\$2,860,298	49.59%	-2.99%
Total Revenues Less Expenditures	(142,422)			600,618	188,957				
GAAP Basis Ending Fund Balance	\$946,479			\$1,578,381	\$1,135,436				

UPK Preschool Student Count

795

770

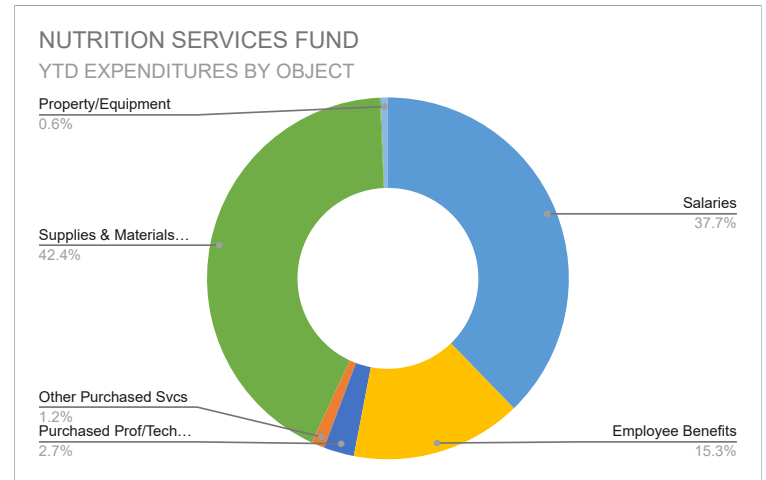
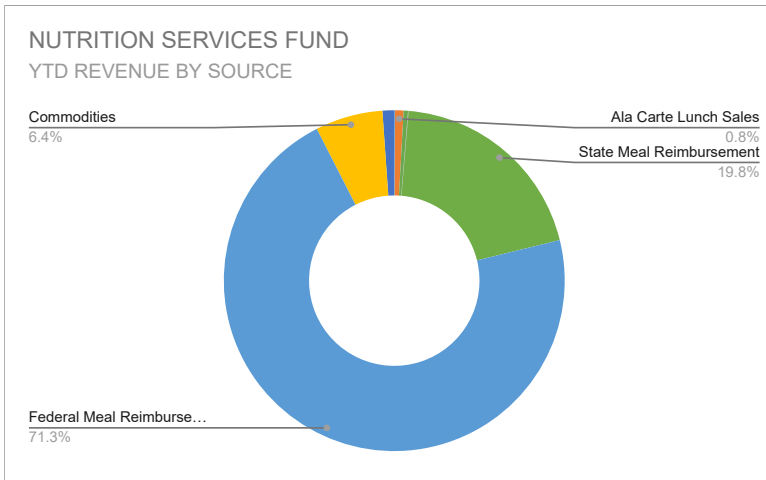
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 2nd Quarter Nutrition Services (21) as of December 31, 2025

	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$1,474,610			\$1,207,620	\$1,121,255				
REVENUES:									
Local Sources									
Student Meals	(\$55,719)	\$12,983	-23.30%	\$25,000	\$0	0.00%	\$4,141	16.56%	-68.10%
Ala Carte Lunch Sales	77,660	44,351	57.11%	78,000	85,633	109.79%	45,165	57.90%	1.84%
Adult Meals	46,726	26,292	56.27%	56,019	44,539	79.51%	23,559	42.06%	-10.39%
Interest	0	0		1,000	0	0.00%	0	0.00%	
Building Contracts/Miscellaneous	12,571	6,936	55.17%	13,000	9,000	69.23%	2,699	20.76%	-61.09%
State Sources									
State Meal Reimbursement	1,892,650	909,172	48.04%	2,069,797	2,175,171	105.09%	1,116,035	53.92%	22.75%
Federal Sources									
Federal Meal Reimbursement	7,907,219	4,030,799	50.98%	8,344,406	8,100,301	97.07%	4,013,259	48.10%	-0.44%
Commodities	917,459	177,324	19.33%	670,198	672,815	100.39%	360,214	53.75%	103.14%
Transfers In									
Transfer from 2024 MLO - Student Contact Days	125,324	59,389	47.39%	125,324	125,324	100.00%	62,662	50.00%	5.51%
Total Revenues	\$10,923,890	\$5,267,246	48.22%	\$11,382,744	\$11,212,783	98.51%	\$5,627,734	49.44%	6.84%
EXPENDITURES:									
Salaries	\$4,191,797	\$2,104,922	50.22%	\$4,161,799	\$4,135,992	99.38%	\$2,081,433	50.01%	-1.12%
Employee Benefits	1,670,918	836,837	50.08%	1,752,676	1,739,185	99.23%	842,262	48.06%	0.65%
Purchased Professional/Technical Svcs	196,017	136,654	69.72%	147,875	178,906	120.98%	149,832	101.32%	9.64%
Other Purchased Services	158,659	79,898	50.36%	171,250	125,978	73.56%	64,425	37.62%	-19.37%
Supplies & Materials (incl. food)	5,048,973	2,431,909	48.17%	5,042,196	4,799,873	95.19%	2,336,664	46.34%	-3.92%
Other Uses of Funds	7,149	5,990	83.79%	6,750	7,500	111.11%	4,601	68.16%	-23.19%
Property/Equipment	3,732	48,136	1289.82%	210,881	224,940	106.67%	35,011	16.60%	-27.27%
Total Expenditures	\$11,277,245	\$5,644,346	50.05%	\$11,493,427	\$11,212,374	97.55%	\$5,514,228	47.98%	-2.31%
Total Revenues Less Expenditures	(353,355)			(110,683)	409				
GAAP Basis Ending Fund Balance	\$1,121,255			\$1,096,937	\$1,121,664				
Reserves/Designations:									
Non-Spendable: Inventories	(608,315)			(700,000)	(700,000)				
Restricted Ending Fund Balance	\$512,940			\$396,937	\$421,664				

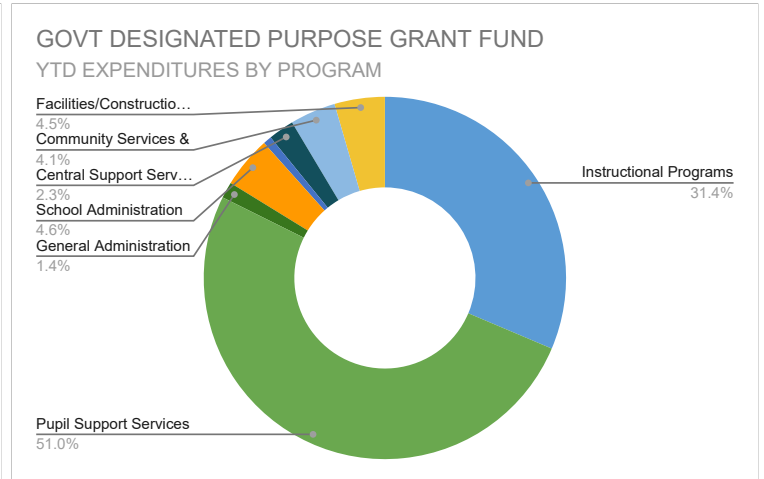
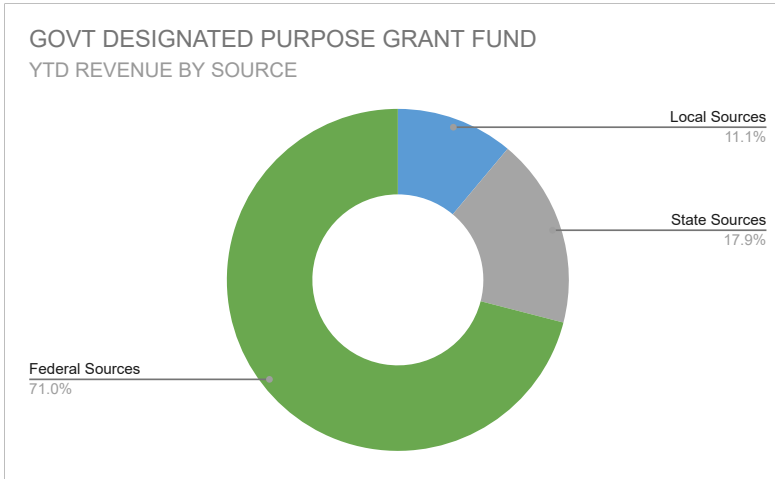
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 2nd Quarter Government Designated Purpose Grants (22) as of December 31, 2025

	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$0			\$0	\$0				
REVENUES:									
Local Sources	\$1,455,584	\$2,671,336	183.52%	\$2,010,730	\$2,641,656	131.38%	\$2,561,924	127.41%	-4.10%
State Sources	4,977,572	5,305,327	106.58%	1,332,035	5,249,444	394.09%	4,137,306	310.60%	-22.02%
Federal Sources	19,396,965	15,900,882	81.98%	25,970,686	14,154,258	54.50%	16,387,760	63.10%	3.06%
Total Revenues	\$25,830,121	\$23,877,545	92.44%	\$29,313,451	\$22,045,358	75.21%	\$23,086,990	78.76%	-3.31%
EXPENDITURES:									
Instructional Programs	\$10,439,422	\$4,851,388	46.47%	\$8,605,652	\$6,916,208	80.37%	\$2,881,753	33.49%	-40.60%
Pupil Support Services	11,614,631	5,018,101	43.20%	16,243,006	11,234,661	69.17%	4,681,109	28.82%	-6.72%
General Administration Support Services	269,392	137,392	51.00%	301,193	318,276	105.67%	132,615	44.03%	-3.48%
School Administration Support Services	1,211,402	459,907	37.96%	1,430,973	1,013,031	70.79%	422,096	29.50%	-8.22%
Business Support Services	147,584	73,701	49.94%	126,959	166,727	131.32%	69,469	54.72%	-5.74%
Central Support Services	700,543	324,103	46.26%	542,644	507,123	93.45%	211,301	38.94%	-34.80%
Community Services & Other	816,154	325,874	39.93%	969,212	899,103	92.77%	374,626	38.65%	14.96%
Facilities/Construction Services	608,331	55,121	9.06%	1,093,812	990,229	90.53%	412,596	37.72%	648.53%
Other Uses/Leases/Debt Services	22,662	0	0.00%	0	0		0		
Total Expenditures	\$25,830,121	\$11,245,587	43.54%	\$29,313,451	\$22,045,358	75.21%	\$9,185,565	31.34%	-18.32%
Total Revenues Less Expenditures	0	12,631,958		0	0		13,901,425		
GAAP Basis Ending Fund Balance	\$0			\$0	\$0				

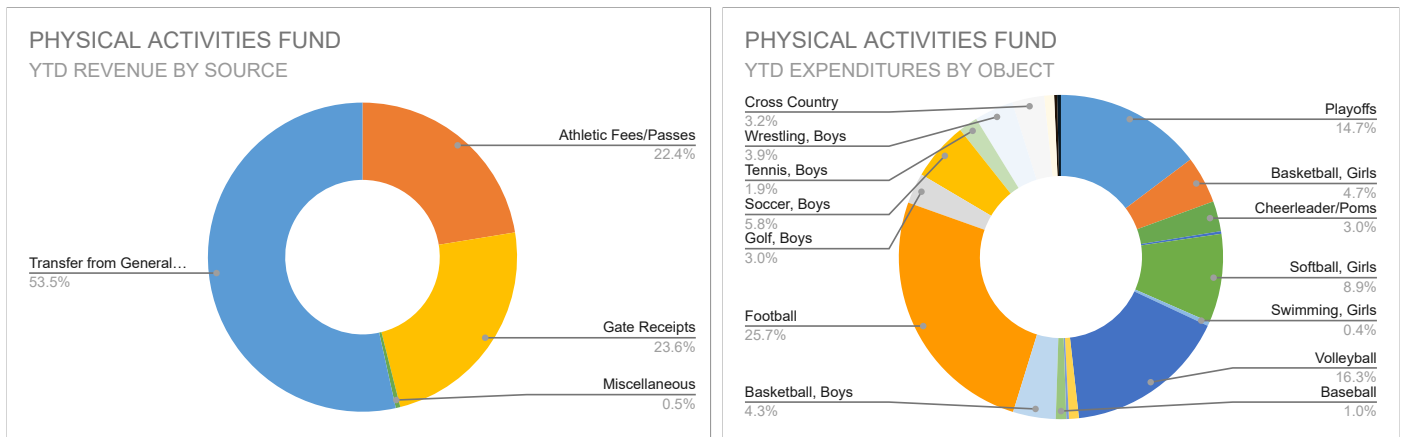
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 2nd Quarter Physical Activities (23) as of December 31, 2025

	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$415,550			\$445,207	\$586,704				
REVENUES:									
Local Sources									
Athletic Fees/Passes	\$396,914	\$178,435	44.96%	\$350,000	\$380,000	108.57%	\$188,872	53.96%	5.85%
Gate Receipts	360,259	196,128	54.44%	350,000	275,000	78.57%	198,867	56.82%	1.40%
Miscellaneous	0	33		1,000	4,033	403.30%	4,033	403.30%	12121.21%
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	\$774,596	66.94%	\$1,151,000	\$1,109,033	96.35%	\$841,772	73.13%	8.67%
EXPENDITURES BY SPORT:									
Playoffs	\$233,508	\$73,446	31.45%	\$370,000	\$370,000	100.00%	\$74,320	20.09%	1.19%
Basketball, Girls	69,575	22,923	32.95%	55,000	55,000	100.00%	23,726	43.14%	3.50%
Cheerleader/Poms	12,021	6,956	57.87%	15,000	15,228	101.52%	15,228	101.52%	118.92%
Golf, Girls	3,744	0	0.00%	8,000	8,000	100.00%	0	0.00%	
Soccer, Girls	29,693	0	0.00%	26,000	26,000	100.00%	1,339	5.15%	
Softball, Girls	49,802	49,562	99.52%	40,000	44,688	111.72%	44,688	111.72%	-9.83%
Swimming, Girls	6,661	1,332	20.00%	12,000	12,000	100.00%	2,052	17.10%	54.05%
Tennis, Girls	12,022	0	0.00%	8,000	8,000	100.00%	0	0.00%	
Volleyball	72,709	72,612	99.87%	48,000	82,022	170.88%	82,022	170.88%	12.96%
Wrestling, Girls	12,595	6,076	48.24%	12,000	18,000	150.00%	4,966	41.38%	-18.27%
Lacrosse, Girls	16,156	0	0.00%	27,000	27,000	100.00%	1,333	4.94%	
Baseball	59,193	0	0.00%	40,000	40,000	100.00%	5,226	13.07%	
Basketball, Boys	71,979	20,894	29.03%	55,000	55,000	100.00%	21,494	39.08%	2.87%
Football	138,775	126,775	91.35%	130,500	129,585	99.30%	129,585	99.30%	2.22%
Golf, Boys	10,722	10,722	100.00%	8,000	15,381	192.26%	15,381	192.26%	43.45%
Soccer, Boys	27,714	27,674	99.86%	26,000	29,449	113.27%	29,449	113.27%	6.41%
Swimming, Boys	3,022	0	0.00%	10,000	10,000	100.00%	0	0.00%	
Tennis, Boys	12,786	12,786	100.00%	8,000	9,622	120.28%	9,622	120.28%	-24.75%
Wrestling, Boys	59,231	20,294	34.26%	55,000	55,000	100.00%	19,699	35.82%	-2.93%
Lacrosse, Boys	16,856	180	1.07%	27,000	27,000	100.00%	0	0.00%	-100.00%
Cross Country	12,756	12,595	98.74%	14,000	16,121	115.15%	16,121	115.15%	28.00%
Track	52,643	0	0.00%	40,000	40,000	100.00%	5,000	12.50%	
Contingency	0	0		5,000	5,000	100.00%	0	0.00%	
Catastrophic Insurance	0	0		7,500	7,500	100.00%	0	0.00%	
Scholarship Fund	276	436	157.97%	1,000	1,500	150.00%	1,500	150.00%	244.04%
Athletic Director Travel	1,580	1,352	85.57%	3,000	3,000	100.00%	1,903	63.43%	40.75%
Total Expenditures	\$986,019	\$466,615	47.32%	\$1,051,000	\$1,110,096	105.62%	\$504,654	48.02%	8.15%
Total Revenues Less Expenditures	171,154			100,000	(1,063)				
GAAP Basis Ending Fund Balance	\$586,704			\$545,207	\$585,641				

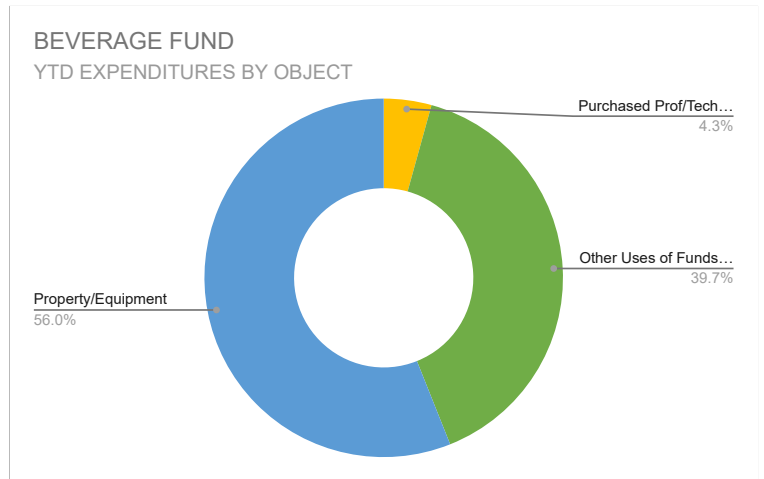
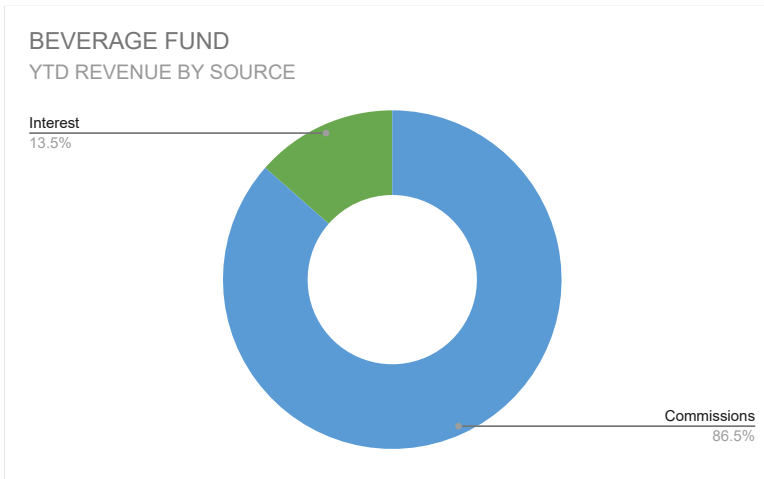
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 2nd Quarter Beverage (27) as of December 31, 2025

	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$327,945			\$300,667	\$311,014				
REVENUES:									
Local Sources									
Commissions	\$45,200	\$25,652	56.75%	\$45,000	\$45,000	100.00%	\$33,454	74.34%	30.41%
Electrical	6,804	6,804	100.00%	6,804	6,804	100.00%	0	0.00%	-100.00%
Interest	15,617	8,118	51.98%	20,000	10,055	50.28%	5,227	26.14%	-35.61%
Miscellaneous	11,000	11,000	100.00%	15,000	15,000	100.00%	0	0.00%	-100.00%
Total Revenues	\$78,621	\$51,574	65.60%	\$86,804	\$76,859	88.54%	\$38,681	44.56%	-25.00%
EXPENDITURES:									
Purchased Professional/Technical Svcs	\$1,216	\$1,216	100.00%	\$34,000	\$34,000	100.00%	\$6,000	17.65%	393.42%
Other Purchased Services	5,657	1,400	24.75%	1,000	1,000	100.00%	0	0.00%	-100.00%
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	23,048	61.80%	17,000	78,164	459.79%	78,164	459.79%	239.14%
Total Expenditures	\$95,552	\$76,789	80.36%	\$103,831	\$170,461	164.17%	\$139,461	134.32%	81.62%
Total Revenues Less Expenditures	(16,931)			(17,027)	(93,602)				
GAAP Basis Ending Fund Balance	\$311,014			\$283,640	\$217,412				

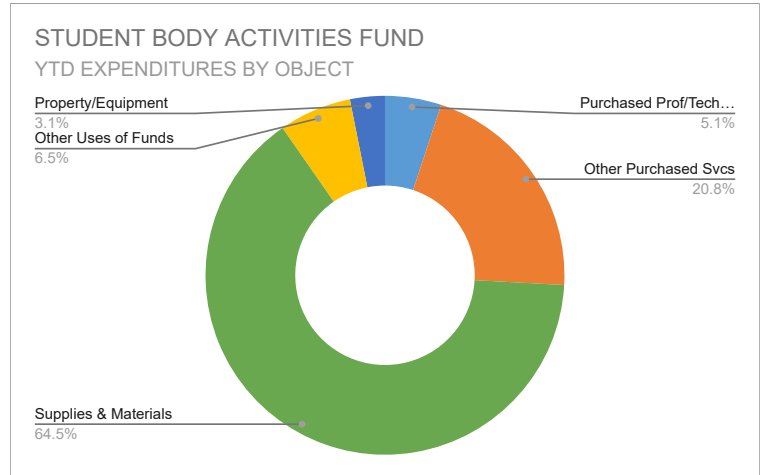
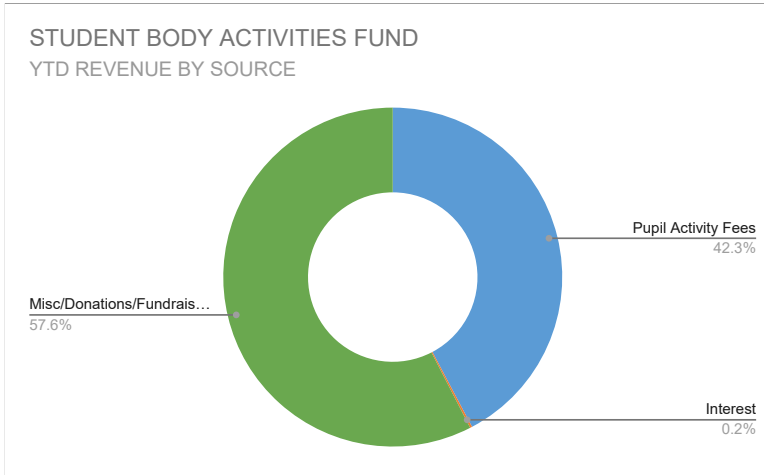
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 2nd Quarter Student Body Activities (29) as of December 31, 2025

	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% 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	\$1,234,780	63.51%	\$6,000,000	\$2,162,836	36.05%	\$1,373,603	22.89%	11.24%
Interest	11,852	5,760	48.60%	0	13,031		6,333		9.95%
Miscellaneous (Donations/Fundraisers)	3,215,356	1,695,105	52.72%	0	3,549,027		1,871,013		10.38%
Total Revenues	\$5,171,457	\$2,935,645	56.77%	\$6,000,000	\$5,724,894	95.41%	\$3,250,949	54.18%	10.74%
EXPENDITURES:									
Purchased Professional/Technical Svcs	\$349,438	\$152,124	43.53%	\$6,000,000	\$264,502	4.41%	\$115,148	1.92%	-24.31%
Other Purchased Services	1,145,574	316,349	27.61%	0	\$1,709,277		472,015		49.21%
Supplies & Materials	3,025,163	1,503,507	49.70%	0	\$2,944,459		1,463,397		-2.67%
Other Uses of Funds	371,828	249,797	67.18%	0	\$220,849		148,368		-40.60%
Property/Equipment	174,957	118,524	67.74%	0	\$105,228		71,286		-39.86%
Total Expenditures	\$5,066,960	\$2,340,301	46.19%	\$6,000,000	\$5,244,315	4.41%	\$2,270,214	37.84%	-2.99%
Total Revenues Less Expenditures	104,497			0	480,579				
GAAP Basis Ending Fund Balance	\$3,135,825			\$2,995,511	\$3,616,404				

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



2025-26 Budget Summary Report, 2nd Quarter Bond Redemption (31) as of December 31, 2025

	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% 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	\$491,900	1.73%	\$28,516,762	\$28,459,728	99.80%	\$593,354	2.08%	20.62%
Delinquent Taxes	19,269	7,632	39.61%	10,000	10,000	100.00%	1,239	12.39%	-83.77%
Transfers In									
Transfer from Building Fund GJHS	0	0		0	3,121,321		\$3,097,302		
Total Revenues	\$28,470,385	\$499,532	1.75%	\$28,526,762	\$31,591,049	110.74%	\$594,593	2.08%	19.03%
EXPENDITURES:									
Bond Principal									
2011 Series	\$10,350,000	\$10,350,000	100.00%	\$0	\$0		\$0		
2012 Refinance	245,000	245,000	100.00%	0	0		0		
2018 Series	0	0		6,665,000	6,665,000	100.00%	6,665,000	100.00%	
2022 Series	0	0		1,590,000	1,590,000	100.00%	1,590,000	100.00%	
2025 Series	0	0		0	0		0		
Redeemed Bond Interest Coupons									
2011 Series	258,750	258,750	100.00%	\$0	0		0		
2012 Refinance	3,063	3,063	100.00%	0	0		0		
2018 Series	6,172,188	3,086,094	50.00%	6,005,563	6,005,563	100.00%	3,086,094	51.39%	
2022 Series	4,001,950	2,000,975	50.00%	3,962,200	3,962,200	100.00%	2,000,975	50.50%	
2025 Series	3,020,208	0	0.00%	9,975,000	9,975,000	100.00%	4,987,500	50.00%	
Total Expenditures	\$24,051,159	\$15,943,882	66.29%	\$28,197,763	\$28,197,763	100.00%	\$18,329,569	65.00%	
Total Revenues Less Expenditures	4,419,226			328,999	3,393,286				
GAAP Basis Ending Fund Balance	\$35,265,493			\$35,940,340	\$38,658,779				

Mill Levy

11.325

11.325

Assessed Value

\$2,518,036,350

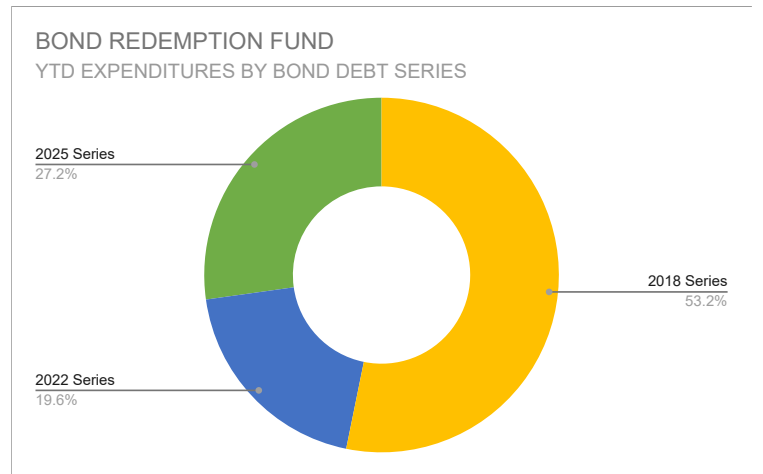
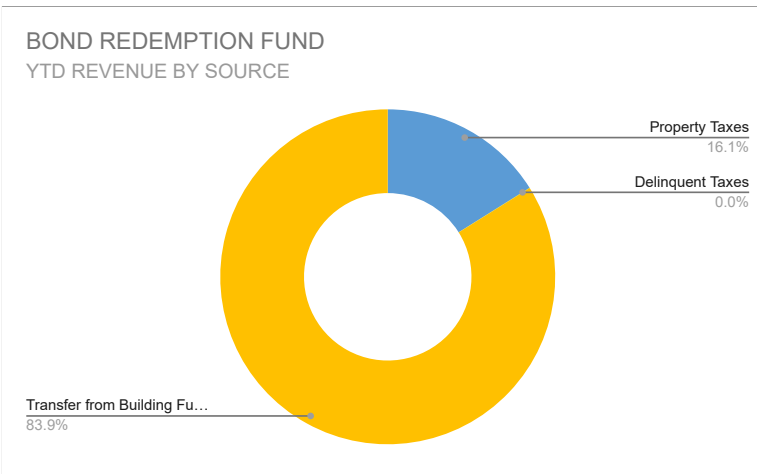
\$2,518,036,350

Date Certified

December 10, 2024

December 10, 2024

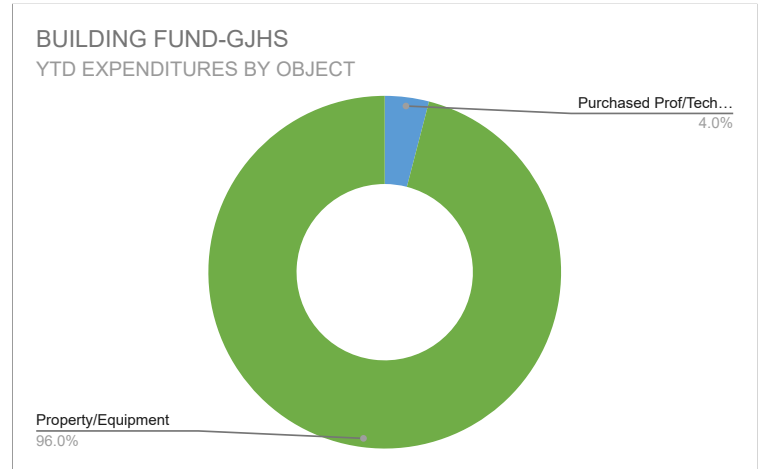
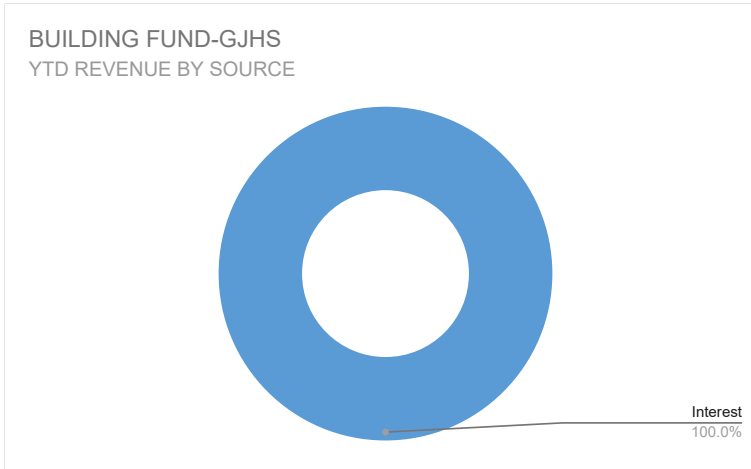
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 2nd Quarter Building Fund Grand Junction High School (41) as of December 31, 2025

	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% 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	\$353,717	79.12%	\$400,000	\$103,999	26.00%	\$103,999	26.00%	-70.60%
Total Revenues	\$447,067	\$353,717	79.12%	\$400,000	\$103,999	26.00%	\$103,999	26.00%	-70.60%
EXPENDITURES:									
Purchased Professional/Technical Svcs	\$2,279,122	\$2,000,312	87.77%	\$0	\$56,603		\$56,603		-97.17%
Property/Equipment	22,003,190	14,324,307	65.10%	8,532,523	1,342,844	15.74%	1,342,844	15.74%	-90.63%
Other Uses of Funds					\$4,428,639				
Total Expenditures	\$24,282,312	\$16,324,619	67.23%	\$8,532,523	\$5,828,086	68.30%	\$1,399,447	16.40%	-91.43%
Transfers Out									
Transfer to Bond Redemption Fund	0	0		0	3,121,321		3,097,302		
Total Expenditures and Transfers Out	24,282,312	16,324,619	67.23%	8,532,523	8,949,407	104.89%	4,496,749	52.70%	-72.45%
Total Revenues Less Expenditures	(23,835,245)			(8,132,523)	(8,845,408)				
GAAP Basis Ending Fund Balance	\$8,845,408			\$0	\$0				

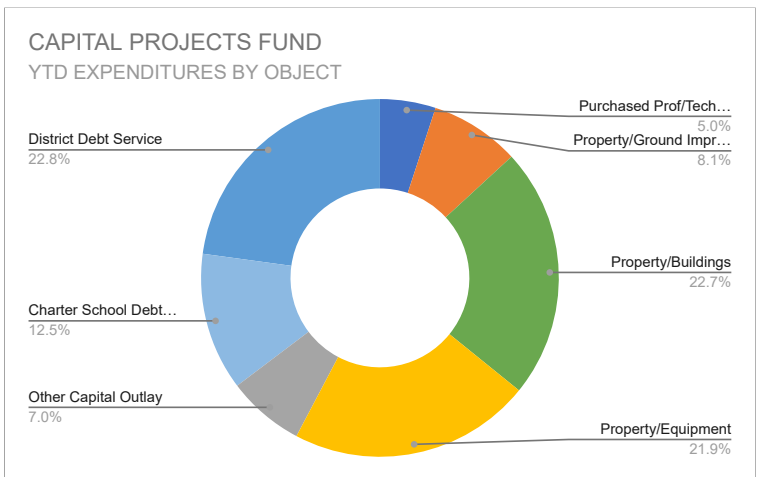
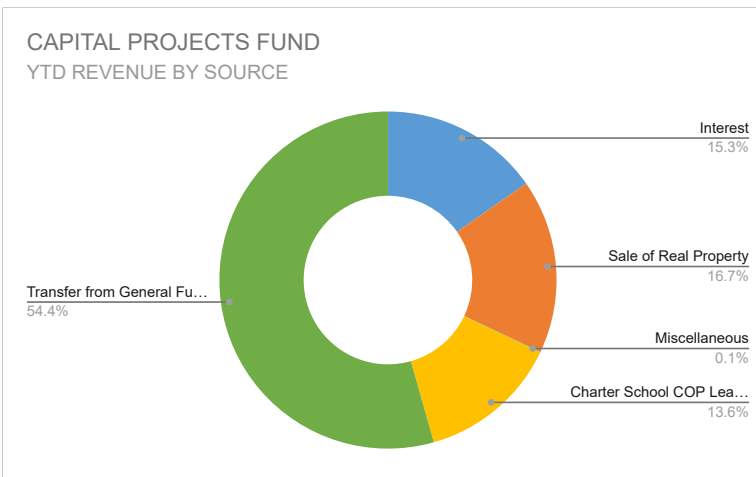
Bond proceeds approved by voters in the November 8, 2021 election were used to build a new Grand Junction High School.
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 2nd Quarter Capital Projects (43) as of December 31, 2025

	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$15,976,028			\$14,465,292	\$15,741,160				
REVENUES:									
Local Sources									
Interest	\$741,590	\$409,370	55.20%	\$800,000	\$579,995	72.50%	\$320,167	40.02%	-21.79%
Sale of Real Property	9,145	0	0.00%	0	349,426		349,426		
Miscellaneous	(235,061)	0	0.00%	535,742	250,000	46.66%	1,220	0.23%	
Charter School COP Lease Payments	649,541	366,478	56.42%	703,700	703,700	100.00%	283,697	40.32%	-22.59%
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	1,137,985	50.00%	2,275,970	2,275,970	100.00%	1,137,985	50.00%	0.00%
Total Revenues	\$6,039,074	\$1,913,833	31.69%	\$5,315,412	\$5,159,091	97.06%	\$2,092,495	39.37%	9.34%
EXPENDITURES:									
Purchased Professional/Technical Svcs	\$360,025	\$155,980	43.32%	\$76,500	\$237,412	310.34%	\$211,170	276.04%	35.38%
Property/Ground Improvements/Land	103,777	101,617	97.92%	225,000	347,608	154.49%	340,373	151.28%	234.96%
Property/Buildings	952,852	444,001	46.60%	1,230,000	1,890,504	153.70%	950,815	77.30%	114.15%
Property/Equipment	671,506	372,843	55.52%	955,215	1,004,427	105.15%	918,594	96.17%	146.38%
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	313,029	224.40%	657,718	130,413	19.83%	292,654	44.50%	-6.51%
Subtotal	\$4,825,542	\$1,387,470	28.75%	\$4,144,433	\$4,610,364	111.24%	\$2,713,606	65.48%	95.58%
Charter School Debt Service									
Purchased Professional/Technical Svcs	\$2,500	\$0	0.00%	\$2,500	\$2,500	100.00%	\$2,500	100.00%	
Certificate of Participation Principal	315,000	315,000	100.00%	330,000	330,000	100.00%	330,000	100.00%	
Certificate of Participation Interest	387,325	197,600	51.02%	371,200	371,200	100.00%	189,725	51.11%	
Subtotal	\$704,825	\$512,600	72.73%	\$703,700	\$703,700	100.00%	\$522,225	74.21%	
District Debt Service									
Purchased Professional/Technical Svcs	\$2,500	\$0	0.00%	\$2,500	\$2,500	100.00%	\$2,500	100.00%	
Lease Financing	233,483	992,405	425.04%	995,543	995,543	100.00%	498,884	50.11%	-49.73%
Certificate of Participation Principal	390,000	390,000	100.00%	400,000	400,000	100.00%	400,000	100.00%	
Certificate of Participation Interest	117,592	61,029	51.90%	108,546	108,546	100.00%	56,563	52.11%	
Subtotal	\$743,575	\$1,443,434	194.12%	\$1,506,589	\$1,506,589	100.00%	\$957,947	63.58%	-33.63%
Total Expenditures	\$6,273,942	\$3,343,504		\$6,354,722	\$6,820,653		\$4,193,778		
Total Revenues Less Expenditures	(234,868)			(1,039,310)	(1,661,562)				
GAAP Basis Ending Fund Balance	\$15,741,160			\$13,425,982	\$14,079,598				

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

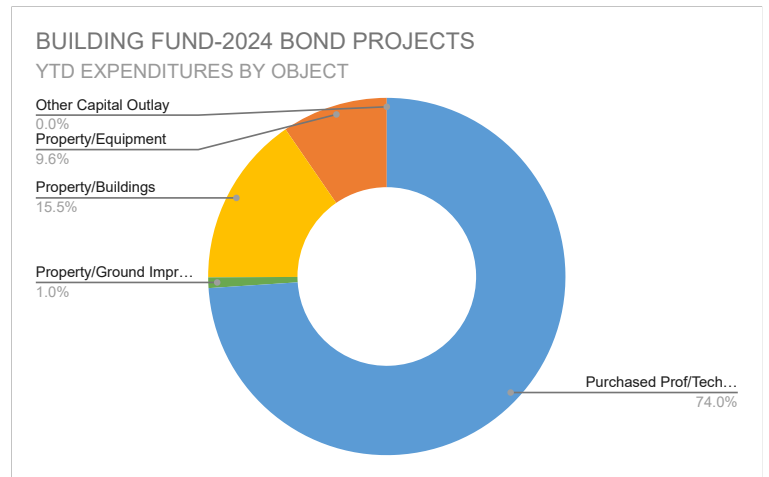
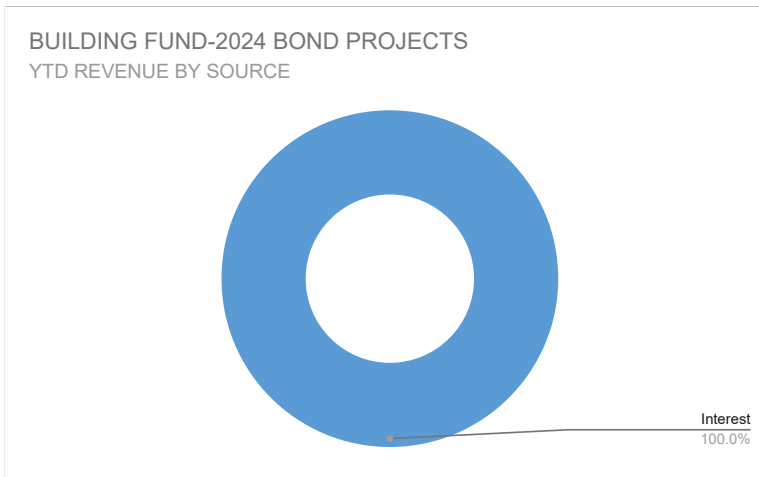


2025-26 Budget Summary Report, 2nd Quarter Building Fund 2024 Bond Projects (45) as of December 31, 2025

	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$0			\$197,700,437	\$197,739,562				
REVENUES:									
Local Sources									
Interest	\$3,519,121	\$0		\$7,800,000	\$6,800,000	87.18%	\$3,627,300	46.50%	
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	\$6,800,000	87.18%	\$3,627,300	46.50%	
EXPENDITURES:									
Bond Issuance Costs	\$1,147,950	\$0		\$0	\$0		\$0		
Purchased Professional/Technical Svcs	7,448,735	0		0	13,255,023		12,050,021		
Property/Ground Improvements/Land	0	0		0	172,283		156,621		
Property/Buildings	3,365,437	0		49,537,698	35,067,612	70.79%	2,522,456	5.09%	
Property/Equipment	3,097,340	0		0	1,719,051		1,562,774		
Other Capital Outlay	4,578	0		0	390		390		
Total Expenditures	\$15,064,040	\$0		\$49,537,698	\$50,214,359	101.37%	\$16,292,262	32.89%	
Total Revenues Less Expenditures	197,739,562			(41,737,698)	(43,414,359)				
GAAP Basis Ending Fund Balance	\$197,739,562			\$155,962,739	\$154,325,203				

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.

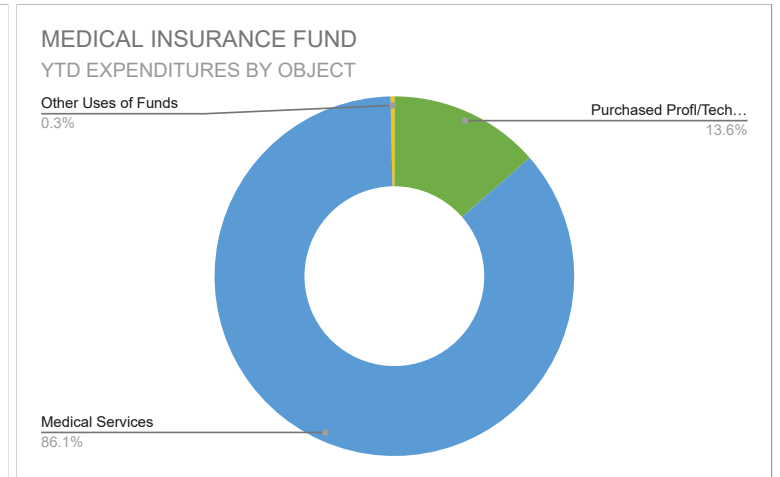
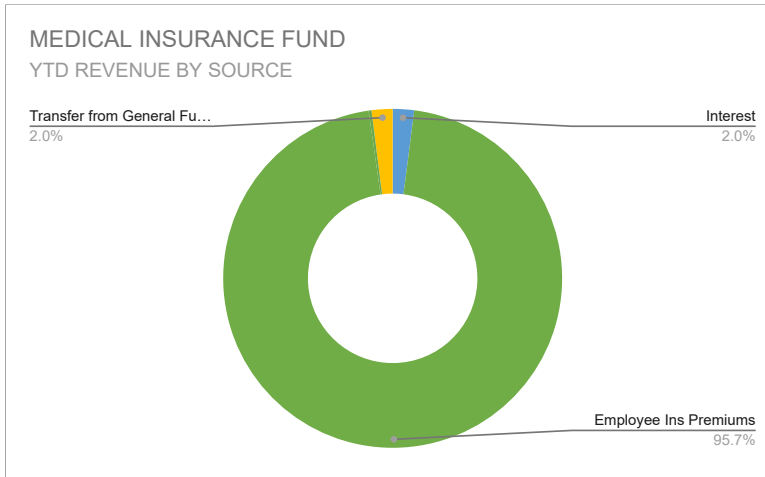
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 2nd Quarter Medical Insurance (62) as of December 31, 2025

	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% 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	\$272,347	52.49%	\$600,000	\$466,160	77.69%	\$255,196	42.53%	-6.30%
Employee Insurance Premiums	23,328,994	11,428,437	48.99%	27,915,034	25,771,572	92.32%	11,971,572	42.89%	4.75%
Cobra Insurance Premiums	72,678	37,738	51.92%	250,000	266,276	106.51%	34,414	13.77%	-8.81%
Transfers In									
Transfer from General Fund	500,000	250,000	50.00%	500,000	500,000	100.00%	250,000	50.00%	0.00%
Total Revenues	\$24,420,505	\$11,988,522	49.09%	\$29,265,034	\$27,004,008	92.27%	\$12,511,182	124.76%	4.36%
EXPENDITURES:									
Purchased Professional/Technical Svcs	\$2,809,824	\$1,354,479	48.21%	\$3,511,361	\$3,280,541	93.43%	\$1,509,081	42.98%	11.41%
Medical Services	20,986,638	11,155,956	53.16%	24,488,215	22,264,120	90.92%	9,579,202	39.12%	-14.13%
Supplies & Materials	0	455		0	500		323		-29.01%
Other Uses of Funds	52,401	34,809	66.43%	9,043	40,000	442.33%	37,683	416.71%	8.26%
Total Expenditures	\$23,848,863	\$12,545,699	52.61%	\$28,008,619	\$25,585,161	91.35%	\$11,126,289	39.72%	-11.31%
Total Revenues Less Expenditures	571,642			1,256,415	1,418,847				
GAAP Basis Ending Fund Balance	\$10,461,952			\$11,284,292	\$11,880,799				

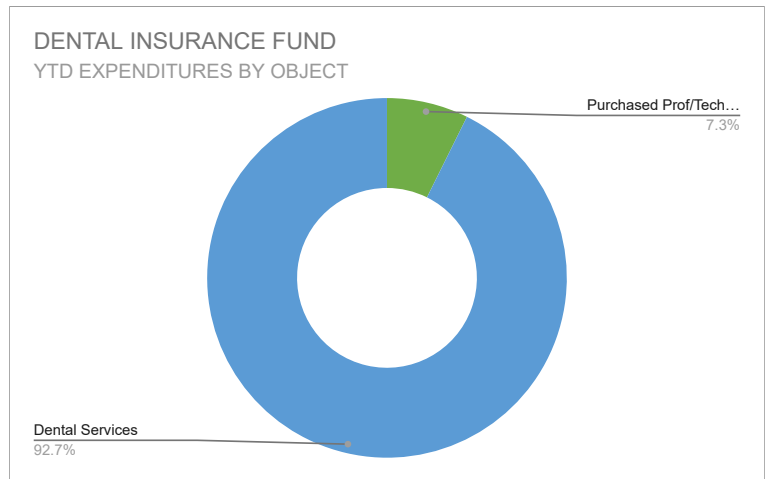
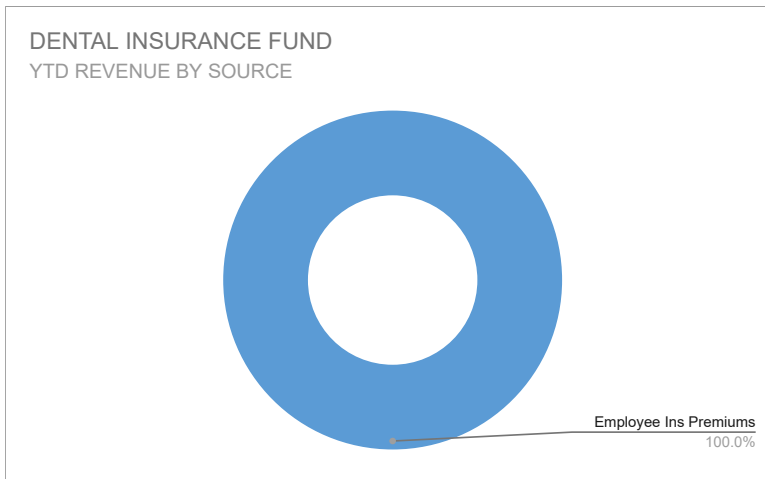
Anticipated will be updated quarterly and is based on the Adopted Budget



2025-26 Budget Summary Report, 2nd Quarter Dental Insurance (63) as of December 31, 2025

	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$410,246			\$335,667	\$370,618				
REVENUES:									
Local Sources									
Employee Insurance Premiums	\$1,234,787	\$608,275	49.26%	\$1,259,868	\$1,234,633	98.00%	\$608,199	48.27%	-0.01%
Total Revenues	\$1,234,787	\$608,275	49.26%	\$1,259,868	\$1,234,633	98.00%	\$608,199	48.27%	-0.01%
EXPENDITURES:									
Purchased Professional/Technical Svcs	\$107,049	\$43,011	40.18%	\$88,839	\$110,245	124.10%	\$44,295	49.86%	2.99%
Dental Services	1,167,366	530,674	45.46%	1,226,286	1,168,814	95.31%	559,297	45.61%	5.39%
Total Expenditures	\$1,274,415	\$573,685	45.02%	\$1,315,125	\$1,279,059	97.26%	\$603,592	45.90%	5.21%
Total Revenues Less Expenditures	(39,628)			(55,257)	(44,426)				
GAAP Basis Ending Fund Balance	\$370,618			\$280,410	\$326,193				

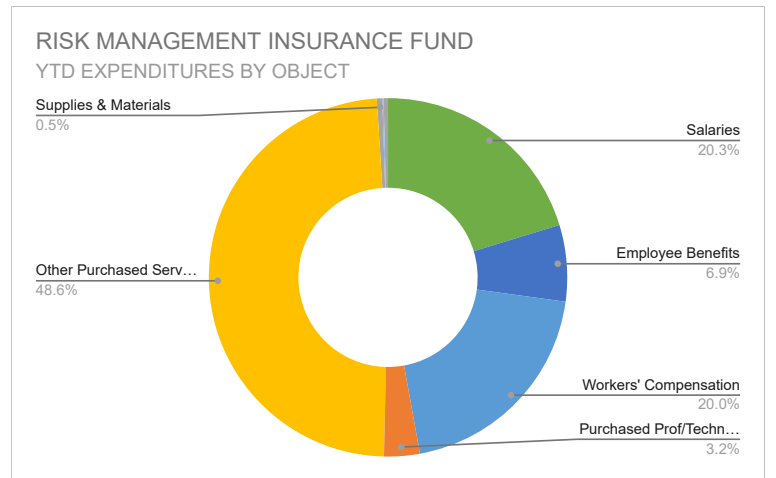
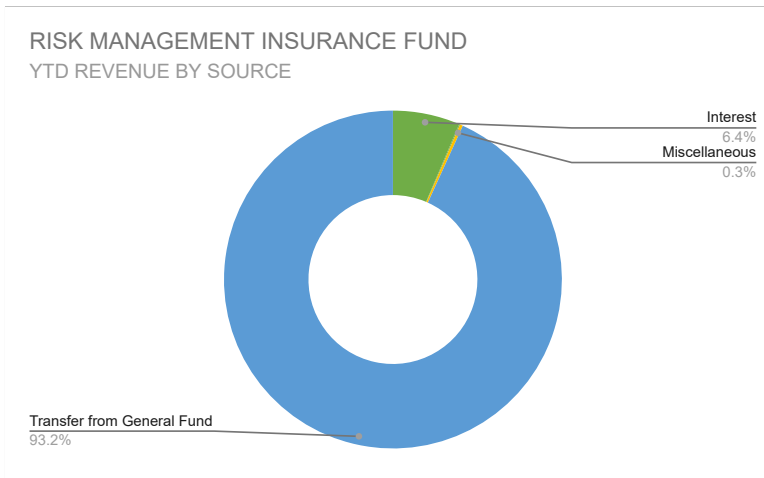
Anticipated will be updated quarterly and is based on the Adopted Budget



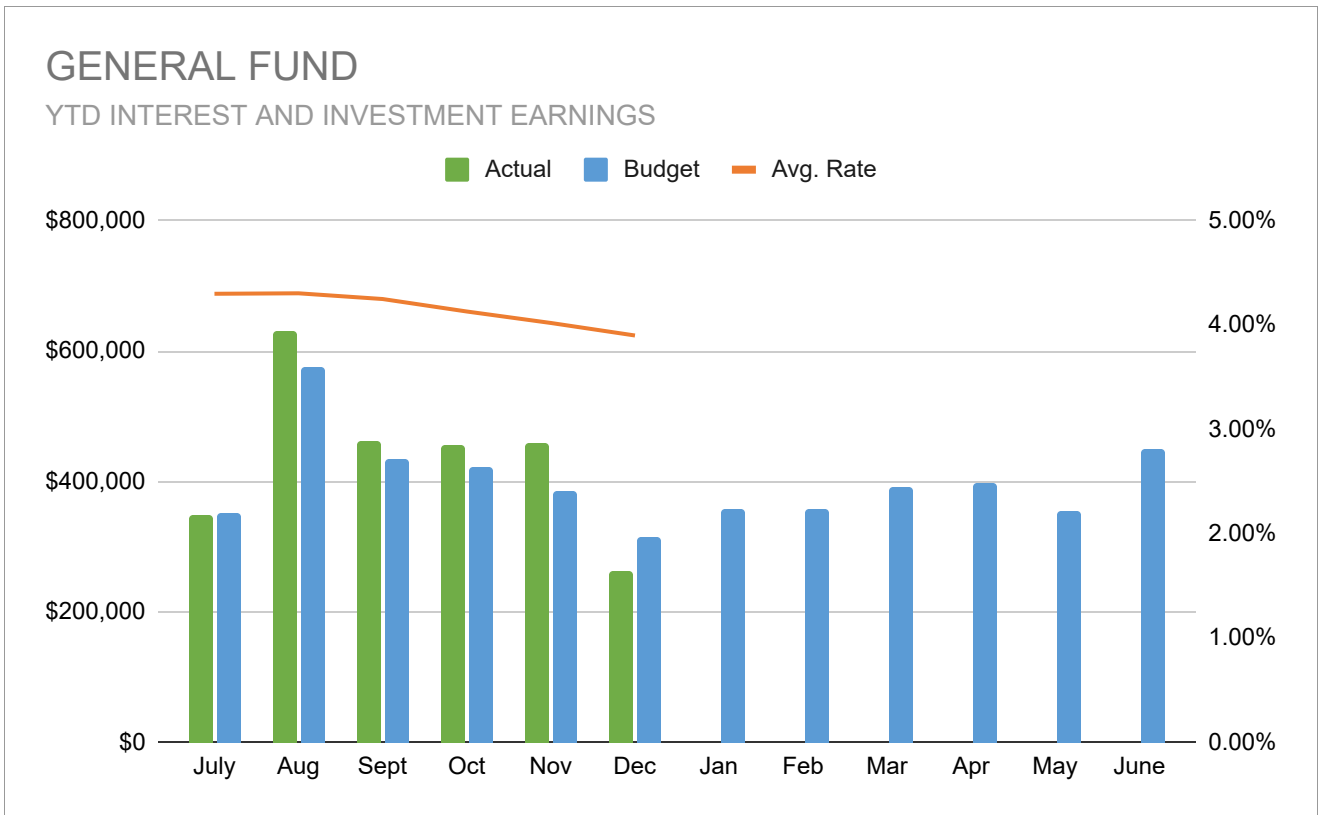
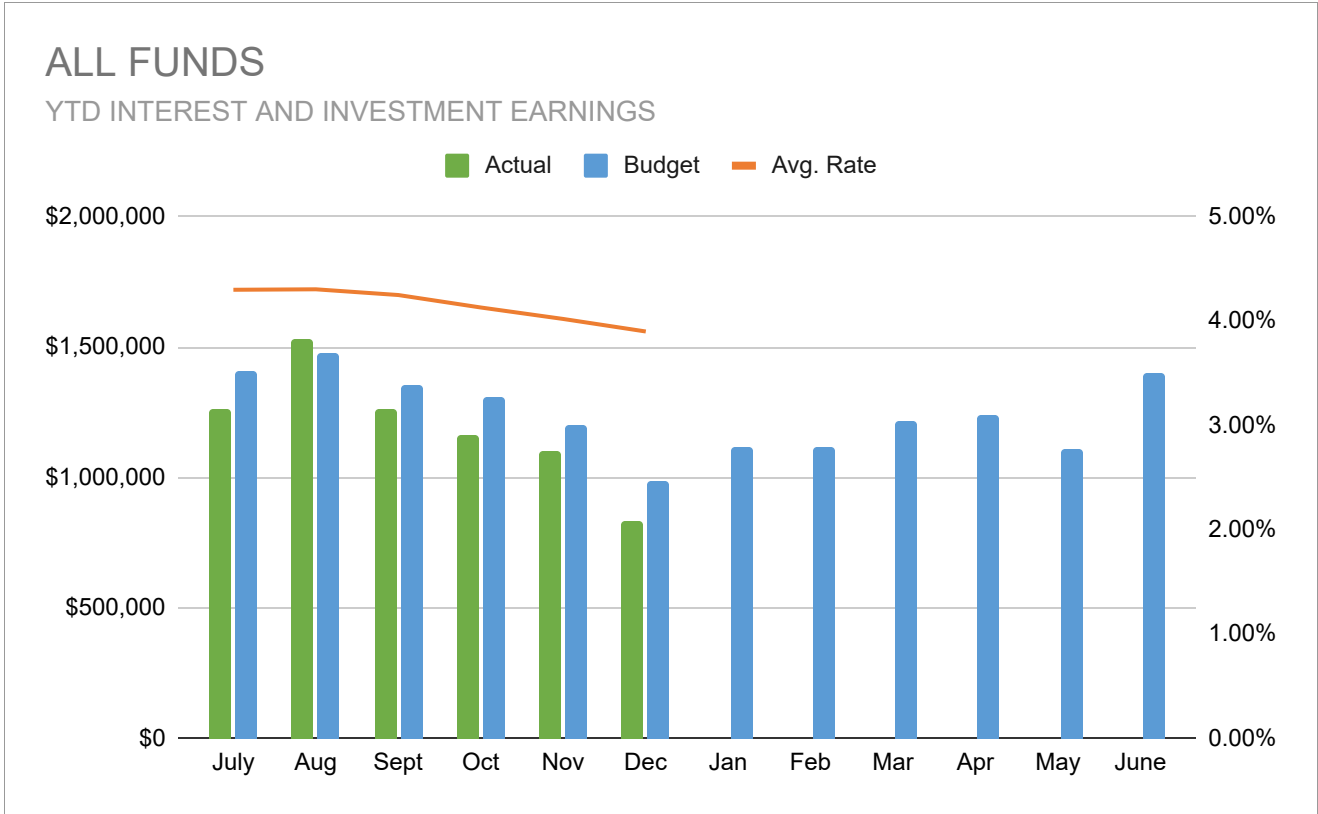
2025-26 Budget Summary Report, 2nd Quarter Risk Management Insurance (64) as of December 31, 2025

	2024-25 Actual 6-30-25	2024-25 Actual 12-31-24	% of Actual	2025-26 Adopted Budget	2025-26 EOY Anticipated as of 12-31-25	% of Budget	2025-26 Actual 12-31-25	% of Budget	Year Over Year %
GAAP Basis Beginning Fund Balance	\$3,607,478			\$2,734,239	\$2,616,096				
REVENUES:									
Local Sources									
Interest	\$174,539	\$97,282	55.74%	\$200,000	\$93,648	46.82%	\$51,639	25.82%	-46.92%
Work Comp/Unemp Premiums	950,385	1,818	0.19%	1,385,000	1,098,710	79.33%	740	0.05%	-59.30%
Miscellaneous	7,176	4,798	66.86%	12,000	12,000	100.00%	2,260	18.83%	-52.90%
Transfers In									
Transfer from General Fund	1,500,000	750,000	50.00%	1,500,000	1,500,000	100.00%	750,000	50.00%	0.00%
Total Revenues	\$2,632,100	\$853,898	32.44%	\$3,097,000	\$2,704,358	87.32%	\$804,639	25.98%	-5.77%
EXPENDITURES:									
Salaries	\$912,740	\$475,745	52.12%	\$934,713	\$985,806	105.47%	\$513,829	54.97%	8.01%
Employee Benefits	311,480	160,846	51.64%	350,377	338,028	96.48%	174,555	49.82%	8.52%
Workers' Compensation	971,859	396,453	40.79%	1,050,000	1,240,408	118.13%	506,003	48.19%	27.63%
Purchased Prof/Technical Svcs	379,522	68,158	17.96%	447,000	453,942	101.55%	81,523	18.24%	19.61%
Other Purchased Services/Premiums	1,016,222	1,181,191	116.23%	1,421,579	1,416,907	99.67%	1,232,093	86.67%	4.31%
Supplies & Materials	8,933	4,452	49.84%	27,500	24,905	90.56%	12,412	45.13%	178.80%
Other Uses of Funds	5,471	3,131	57.23%	71,400	5,281	7.40%	3,022	4.23%	-3.48%
Property/Equipment	17,255	4,299	24.91%	43,250	40,153	92.84%	10,004	23.13%	132.71%
Total Expenditures	\$3,623,482	\$2,294,275	63.32%	\$4,345,819	\$4,505,430	103.67%	\$2,533,441	58.30%	10.42%
Total Revenues Less Expenditures	(991,382)			(1,248,819)	(1,801,072)				
GAAP Basis Ending Fund Balance	\$2,616,096			\$1,485,420	\$815,024				

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



2025-26 Budget Summary Report, 2nd Quarter Investment Summary as of December 31, 2025



**2025-26 Budget Summary Report, 2nd Quarter
Investment Summary
as of December 31, 2025**

All Funds-Investments

Type of Investment	Fund	Bank or Safekeeping	Market value	Date Acquired	Maturity Date	Interest Rate
Colo Trust - General	Pooled	Wells Fargo Bank - Denver	\$30,961,157	4/26/97	N/A	3.94%
C-SAFE - General	Pooled	US Bank - Denver	28,006,336	6/27/03	N/A	3.90%
Alpine Bank Money Market	Pooled	Alpine Bank	413,118	4/28/23	N/A	3.75%
Colo Trust - Edge	Pooled	Wells Fargo Bank - Denver	14,706,963	4/10/24	N/A	4.03%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,013,438	11/5/24	10/15/27	4.12%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,008,359	11/5/24	10/31/26	4.15%
FEDERAL HOME LOAN BANKS	Pooled	UMB Bank - Denver	1,002,248	12/9/24	6/9/27	4.25%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,026,406	12/16/24	5/15/27	4.31%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,010,313	12/16/24	6/30/26	4.48%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,008,438	1/13/25	8/15/27	4.41%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	1,972,031	1/13/25	2/15/27	4.36%
PROCTER & GAMBLE CO	Pooled	UMB Bank - Denver	988,234	1/14/25	8/11/27	4.48%
FEDERAL HOME LOAN BANKS	Pooled	UMB Bank - Denver	2,022,002	1/23/25	1/11/30	4.75%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,026,250	4/10/25	3/31/30	4.03%
METROPOLITAN LIFE GLOBAL FUNDING	Pooled	UMB Bank - Denver	1,020,399	5/7/25	1/6/28	4.16%
FEDERAL HOME LOAN BANKS	Pooled	UMB Bank - Denver	2,007,212	5/9/25	5/7/30	4.15%
FEDERAL HOME LOAN BANKS	Pooled	UMB Bank - Denver	1,002,583	5/15/25	5/15/30	4.38%
WALMART INC	Pooled	UMB Bank - Denver	1,005,968	6/10/25	9/9/27	4.11%
FEDERAL HOME LOAN BANKS	Pooled	UMB Bank - Denver	1,502,807	7/15/25	7/2/30	4.13%
FEDERAL HOME LOAN BANKS	Pooled	UMB Bank - Denver	1,001,547	7/25/25	4/10/29	4.25%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,071,016	9/26/25	10/31/28	3.69%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	1,999,688	9/26/25	4/30/28	3.65%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,036,094	9/26/25	8/31/30	3.77%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,016,250	9/26/25	4/30/30	3.76%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,079,219	11/6/25	9/30/30	3.73%
UNITED STATES TREASURY	Pooled	UMB Bank - Denver	2,101,875	11/6/25	10/31/30	3.73%
FEDERAL HOME LOAN BANKS	Pooled	UMB Bank - Denver	1,243,490	11/7/25	11/4/30	3.80%
GOLDMAN:FS TRS I SVC	Pooled	UMB Bank - Denver	404,699	N/A	12/31/25	3.07%
Receivable	Pooled	UMB Bank - Denver	965	N/A	12/31/25	N/A
C-SAFE - 2025 Bond projects	45	UMB Bank - Denver	24,809,999	2/12/25	N/A	3.88%
UNITED STATES TREASURY	45	UMB Bank - Denver	2,029,922	9/18/25	7/31/28	3.55%
UNITED STATES TREASURY	45	UMB Bank - Denver	3,014,297	9/18/25	1/15/27	3.63%
UNITED STATES TREASURY	45	UMB Bank - Denver	3,044,883	9/19/25	7/31/28	3.55%
UNITED STATES TREASURY	45	UMB Bank - Denver	1,999,688	9/19/25	4/30/28	3.56%
UNITED STATES TREASURY	45	UMB Bank - Denver	2,999,531	9/23/25	4/30/28	3.56%
UNITED STATES TREASURY	45	UMB Bank - Denver	2,000,391	9/23/25	1/31/28	3.58%
UNITED STATES TREASURY	45	UMB Bank - Denver	2,022,188	9/23/25	10/31/27	3.64%
UNITED STATES TREASURY	45	UMB Bank - Denver	2,966,133	9/23/25	7/31/27	3.66%
WALMART INC	45	UMB Bank - Denver	1,001,950	9/24/25	6/26/28	3.63%
MASSMUTUAL GLOBAL FUNDING II	45	UMB Bank - Denver	1,024,703	9/25/25	6/14/28	3.98%
NEW YORK LIFE GLOBAL FUNDING	45	UMB Bank - Denver	982,009	9/25/25	1/10/28	3.91%
UNITED STATES TREASURY	45	UMB Bank - Denver	3,000,586	9/25/25	1/31/28	3.58%
UNITED STATES TREASURY	45	UMB Bank - Denver	3,012,539	9/25/25	10/31/26	3.71%
UNITED STATES TREASURY	45	UMB Bank - Denver	3,013,711	9/25/25	7/31/26	3.75%
UNITED STATES TREASURY	45	UMB Bank - Denver	5,055,469	9/26/25	10/31/27	3.64%
UNITED STATES TREASURY	45	UMB Bank - Denver	7,909,688	9/26/25	7/31/27	3.66%
Britannia Funding Company, LLC	45	UMB Bank - Denver	1,994,370	10/3/25	1/26/26	4.12%
GTA Funding LLC	45	UMB Bank - Denver	1,995,294	10/3/25	1/22/26	4.12%
Manhattan Asset Funding Company LLC	45	UMB Bank - Denver	995,715	10/3/25	2/9/26	4.08%
METROPOLITAN LIFE GLOBAL FUNDING I	45	UMB Bank - Denver	2,013,968	10/3/25	6/30/27	3.82%
DNB Bank ASA	45	UMB Bank - Denver	7,899,424	10/15/25	5/1/26	3.94%
KfW	45	UMB Bank - Denver	3,958,408	10/15/25	4/10/26	3.91%
Nordea Bank Abp	45	UMB Bank - Denver	7,918,648	10/15/25	4/7/26	3.92%
Royal Bank of Canada New York Branch	45	UMB Bank - Denver	7,836,880	10/20/25	7/16/26	3.82%
UNITED STATES TREASURY	45	UMB Bank - Denver	9,898,022	10/21/25	4/16/26	3.77%
MASSMUTUAL GLOBAL FUNDING II	45	UMB Bank - Denver	7,041,160	10/28/25	10/22/27	3.94%
UNITED STATES TREASURY	45	UMB Bank - Denver	10,122,656	10/31/25	4/15/27	3.66%
WESTPAC BANKING CORP	45	UMB Bank - Denver	7,965,000	10/31/25	3/8/27	3.81%
The Toronto-Dominion Bank	45	UMB Bank - Denver	7,764,648	11/6/25	10/5/26	3.92%
Australia and New Zealand Banking Group L	45	UMB Bank - Denver	7,868,712	12/3/25	6/5/26	3.93%
MetLife Short Term Funding LLC	45	UMB Bank - Denver	5,879,604	12/12/25	7/10/26	3.85%
SKANDINAVISKA ENSKILDA BANKEN AB	45	UMB Bank - Denver	4,059,124	12/30/25	3/5/27	3.71%
UNITED STATES TREASURY	45	UMB Bank - Denver	9,947,883	12/30/25	2/24/26	3.56%
UNITED STATES TREASURY	45	UMB Bank - Denver	9,959,114	12/31/25	2/12/26	3.51%
GOLDMAN:FS TRS I SVC	45	UMB Bank - Denver	267,145	N/A	12/31/25	3.07%
Receivable	45	UMB Bank - Denver	5,704	N/A	12/31/25	N/A
C-SAFE - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	0	1/26/22	N/A	N/A
Colo Trust - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	0	1/26/22	N/A	N/A
US Bank - Equipment Lease	44	US Bank - Denver	13,255,472	12/22/25	N/A	3.08%
C-SAFE - Mesa County	31	In Trust with Mesa County Treasurer	20,544,465	6/27/03	N/A	3.90%
Total			\$332,738,808			

2025-26 Budget Summary Report, 2nd Quarter Investment Summary as of December 31, 2025

All Funds-Schedule of Interest Earned

<i>Fund</i>	<i>Source</i>	<i>Current Quarter</i>	<i>YTD</i>
General Fund (10)	Pooled	\$1,177,040	\$2,618,331
2017/2024 Mill Levy Override (17)	Pooled	65,053	143,318
Preschool Program Fund (19)	Pooled	14,413	31,258
Beverage (27)	Pooled	2,249	5,227
Student Body Activities (29)	Pooled	3,153	6,333
Building Fund Grand Junction High School (41)	Fund 41	69,620	103,999
Capital Projects (43)	Pooled	154,802	320,167
Building Fund 2024 Bond Projects (45)	Fund 45	1,462,120	3,627,300
Medical Insurance (62)	Pooled	129,794	255,196
Risk Management Insurance (64)	Pooled	23,799	51,639
Total		\$3,102,042	\$7,162,768

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](#)

2025-2026
2nd Quarter Business/Investment Reports
&
Budget Readoption

2nd Quarter Financials

- Reviewed by Fiscal Oversight Committee
- Revenues and expenses tracking as expected across all funds:
 - Any notable variances are reconciled in the re-adopted budget
- General Fund Mid-Year:
 - 42.61% of budgeted revenues received vs 44% last year
 - Reflective of timing of local funding and October student count adjustments
 - October student count/true up of other funding sources accounted for in the re-adopted budget
 - 49.02% budgeted expenses vs 47.89% last year
 - Primarily due to December one-time cost-of-living in-lieu payments to staff, to be incorporated in the re-adopted budget

2025-2026 Re-Adopted Budget

- Colorado State Statute allows districts to re-adopt budgets by January 31st of each fiscal year
- Purposes:
 - Adjust budgeted beginning fund balances to actuals for each fund
 - Update budgeted revenues based on actual October student count and mill levy certification
 - Update expenditures to account for changes since June budget adoption

Re-Adopted Budget: GF Revenue Adjustments

Description	Change from Adopted Budget
<u>School Finance Act Funding</u> Down 37.6 funded student FTE from budget after averaging Change to PPR (\$2.32) per student FTE Actual K-12 student count is down 559 students from 2024/2025, budgeted for decline of 483	(\$464,859)
1996 Mill Levy Override (+2.3% inflation)	+\$141,922
State Categoricals	(\$173,377)
Mineral Lease Revenue	(\$250,000)
Projected Specific Ownership Revenue	+\$2,000,000
Net Increase to Anticipated General Fund Revenue	+\$1,253,686

Re-Adopted Budget: Student Count

- Down 622 students PK-12 from last year
 - From 19,920 to 19,298 (3.1%)
- Cumulatively since 2019-20: Down 2,766 students (12.5%)
- This district's funding has been averaged since 2020-21
 - Historically, averaging has been calculated at up to 5 most recent years
 - Reduced this year to 4 years
 - Will reduce to 3 years next year
 - Possible reduction to 2 years in future years
- The District will receive \$8.8 million through State count averaging this year
 - Funded for 787.08 student FTE more than actual student FTE count

Re-Adopted Budget: GF Transfer Adjustments

Description	Change from Adopted Budget
Charter Schools: +65.34 student FTE from original budgets (Pass thru of PPR + local Mill Levy share)	+\$777,417
Transfer from 2024 Mill Levy Override	+\$127,359
Transfer to Risk Management Insurance (Fund 64)	+\$500,000
Increase to Transfers from General Fund	+\$1,404,776

Re-Adopted Budget: GF Expenditure Adjustments

Ongoing Changes to Expenditures: (\$549,446)

- True-up to CMU Tech/BOCES contract for 2025-2026, (\$87,412)
- Compensation Oversight approved market adjustments, \$2,868
- Cost Saving Measures - Reductions to Central Office through attrition: (\$464,902)
 - Elimination of Assessment Admin Specialist position, 1-Attendance Advocate,
 - 1-Groundskeeper, 1-Carpenter, 1-Audio/Visual Tech, day reduction for 1-Warehouse Person, Move of 0.8 Occupational Therapist to grant funding

One-Time Change to Expenditures: \$3,143,688

- COLA in-lieu payments to employees
 - Payments equal to 2.3% of base annual salary, max \$3,000 total payments
 - \$1,571,844 was paid from General Fund in the December payroll
 - Second payment will be paid in the May payroll
 - Paid from regular assignment funding sources

Re-Adopted Budget: GF Fund Balance

Adopted Budget: (\$368,088) Ongoing Use of fund balance

Re-Adopted Budget (\$3,113,420) Use of fund balance

- \$3,143,688 one-time use of fund balance (COLA payments)
- \$30,268 ongoing result of operations to fund balance
- 21% of current year expenditures and transfers budgeted in committed/unassigned reserves by year end, 20% Committed Minimum, 1% Unassigned

General Fund Revenues	\$255,334,513
Less: General Fund Expenditures/Transfers	\$258,447,933
Anticipated Decrease to Reserves	(\$3,113,420)
Budgeted Ending Reserves	\$3,133,402 unassigned

Other Notable Changes

- True up of beginning fund balances across all funds
- Adjustments to anticipated interest revenues, where needed
- Closely monitoring continuing pressures:
 - Preschool (Fund 19), Nutrition Services (Fund 21) and Risk Management Insurance (Fund 64) where revenue increases are not keeping pace with costs
- Close out of GJHS Bond Project (Fund 41):
 - \$3.1m in remaining project funds transferred to Bond Redemption (Fund 31) to repay debt
- Capital Projects Fund:
 - Sale of Elm Cottage, addition of phase 1 project at D51 Educational Services Center at East, addition of budget for Safety/Security
- Energy Performance Project (HVAC and Lighting Upgrades)
 - Add Fund 44 to track financing proceeds, add upfront contribution from Maintenance MLO funds
- Risk Management Fund:
 - Increase of transfer from General Fund, closely monitoring costs and reserve levels

Updates on Future Funding

- School Finance bill was introduced last week based just on current law (SB-023) not any of the Governor's proposed changes or Leg Council recommendations
 - School Finance bill is not expected to be considered until after March economic forecasts

The Importance of Averaging

	Year	Actual Student FTE Count included in Averaging	Student Count Change from Prior Year in Averaging
1	2025-2026	18,327.5	(573.0)
2	2024-2025	18,900.5	(372.5)
3	2023-2024	19,273.0	(684.5)
4	2022-2023	19,957.5	(482.5)
5	2021-2022	20,440.0	

2025-2026 Funding Example:		
1 Year Actual	(787.08)	(\$8.8m)
2 Year Average	(500.63)	(\$5.6m)
3 Year Average	(280.96)	(\$3.1m)
4 Year Average	-	-
5 Year Average	+265.08	\$3m

Updates on Future Funding

School Finance Funding Preview: FY 2027-28

- **Current Law**

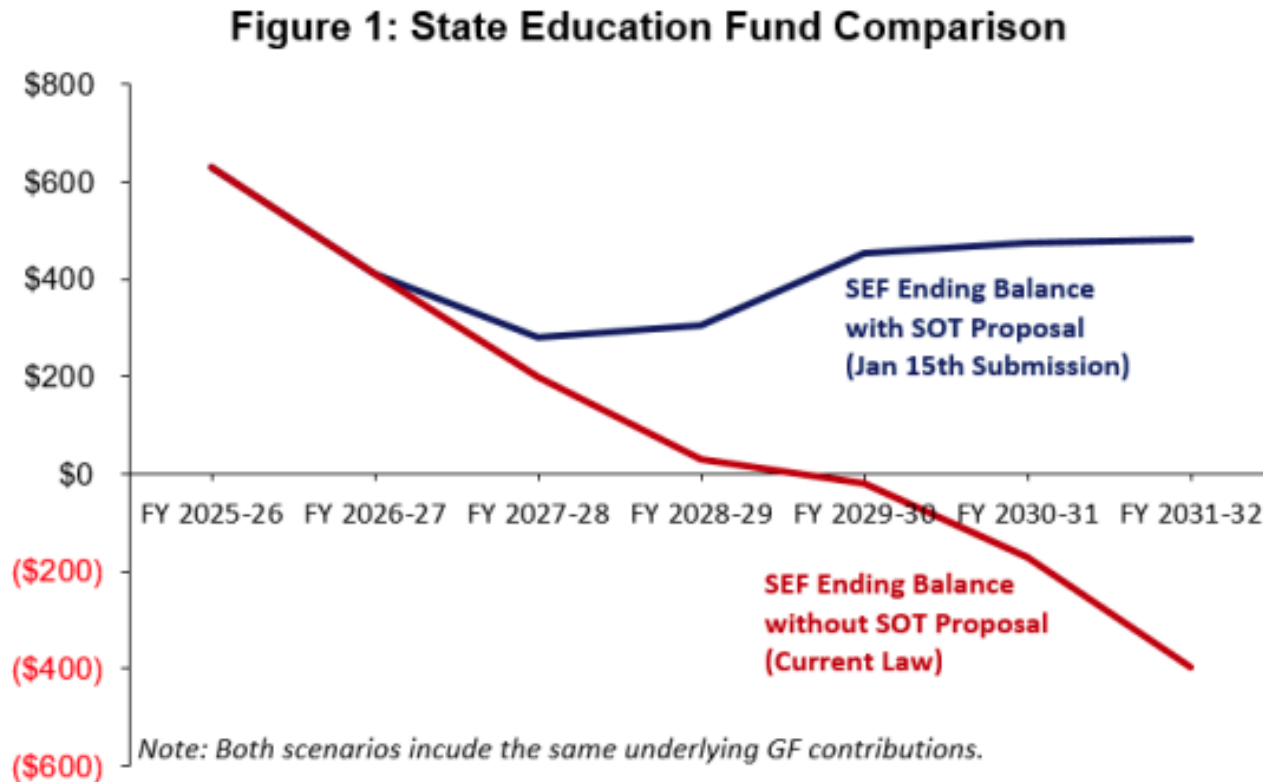
- Phase In: 45%
- Averaging: 3-Year, unless SEF balance < \$200 million
 - Then, 2-Year averaging or smoothing factor
- Hold Harmless: Old Formula Total Program + 1.0%

- **Governor's Revised Request**

- Phase-In: 50%, return to 6-year phase in
- Averaging: 2-Year (unconditional)
- Hold Harmless provisions left unspecified

Updates on Future Funding

Rather than providing additional State funds to return to the original 6 year implementation, a change to local Specific Ownership Taxes is being considered to help fund the new formula, and bail out the State Education Fund



Changes to Specific Ownership Tax Being Considered

- Under the proposal:
 - The state would recapture all SOT currently going directly to districts and use it towards formula funding
 - SOT revenue is locally collected tax paid on vehicle registrations
 - Districts receive some funding that is counted towards PPR funding, and some that is outside of formula
 - The out of formula portion is due to locally passed mill levies
- Why this reduces district budgets:
 - Districts already budget the out of formula SOT revenue in addition to PPR revenue
 - The total amount of PPR amount doesn't change, just shifts more of the cost from state share to local share
- Resulting impact:
 - Loss of additional SOT dollars currently budgeted, creating a significant net budget reduction

Changes to Specific Ownership Tax Being Considered

- D51 Example, 2024-25 SOT Received: \$13.5m
 - \$7.7m already counted in formula
 - \$5.8m currently outside of formula, and budgeted for
- Under the proposal (using 2024-25 #'s):
 - \$5.8m would be pulled into formula and count towards PPR
 - The State would reduce its contribution by \$5.8m (except any additional revenue from returning to original planned phase-in for new formula, at 2 year student averaging-*highly unlikely*)
 - Substantial net funding reduction
- In addition to the funding cut, relying further on SOT taxes to fund PPR adds increased volatility, as funds received year-to-year can fluctuate based on local economic conditions
- **These changes could happen as soon as 2026-27 if passed, and to date have not been a part of D51's budget planning scenarios for next year**

Planning Steps, from December 16th Budget Update

NEXT STEPS

January: Budget readoption will provide a mid-year reset of expected revenues and expenses

January/February: Setting of school and central office staffing levels for next year

Ongoing: Continued assessment of program/operational costs, ensuring future expenses align with future revenues

Ongoing: Continued collaboration with lobbyist and representatives to stay informed and ensure strong advocacy for D51 at the state level

Ongoing: Engagement with staff and community

OUR COMMITMENT

- Meeting the educational needs of students
- Providing competitive compensation & benefits for staff
- Prioritize returning to annual step increase, if possible
- Ensure long-term financial sustainability

CONTINUED UPDATES AS FUNDING PICTURE BECOMES CLEARER

Tonight's Resolutions

- 2025-2026 Budget Re-Adoption
- Use of Beginning Fund Balance
- Borrow Unencumbered Money from Other District Funds

Questions



Mesa County Valley School District 51
Licensed and Administrative Personnel Action

Board of Education Resolution 25/26: 40

Presented: January 20, 2026

Name	Location	Assignment	Effective Date
Retirements			
GREEN, AMY S	ECE CENTER	SP ED-PRESCHOOL	1/30/2026
Resignations/Termination			
BOSSOW, GINA M	LINCOLN OM	GRADE 1	12/19/2025
DURHAM, TINA M	WEST	MATHEMATICS	1/16/2026
EATWELL, TRACI J	ORCHARD AVE	GRADE 3	12/19/2025
JOHNSON, LAYNA M	MT GARFIELD	ART	1/5/2026
PANIAGUA, NICHOLE	CENTRAL	BUSINESS	1/5/2026
RIVAS, NICOLE M	ORCHARD AVE	GRADE 4	12/19/2025
RUIZ BAILEY, JANET L	ROCKY MOUNTAIN	COUNSELOR	12/19/2025
SILVANO, LILIANA KATRINA	MESA VIEW	GRADE 1	12/19/2025
WOLF, JENNIFER R	FMHS	COUNSELOR	12/19/2025
Leave of Absence			
None at this time.			
New Assignments (Transfer/New Hires)			
BURNS, MARK C	R-5	MATHEMATICS	1/5/2026
HOHENSTEIN, OLIVIA A	MESA VIEW	GRADE 1	1/5/2026
KALLAS, COURTNEY E	CAREER CENTER	SPECIAL EDUCATION	2/4/2026
KARP, ALANA R	GJHS	BUSINESS	1/5/2026
KING, NICHOLAS R	WEST	8TH GR MATH	1/12/2026
LARSON, LUKE A	LINCOLN OM	GRADE 4	1/5/2026
MURRAY, REBECCA J	LINCOLN OM	INTERVENTIONIST	1/5/2026
PEREZ, AMERICA DC	ORCHARD AVE	GRADE 3	1/5/2026
RAY, KATIE LYNN	ORCHARD AVE	GRADE 4	1/5/2026
ZOBEL, BAYLEY G	CHIPETA	SP ED-SNB (SOAR)	1/5/2026
Return from Leave			
None at this time.			

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 January 20, 2026.

 Amy Navarette, Assistant Secretary
 Board of Education

Board of Education Resolution: 25/26: 41

Presented: January 20, 2026

Donor	Shirley Gore
Gift	Cash
Value	\$1,000
School/Department	Central High School Wrestling team

Donor	St. Nicholas Greek Orthodox Church
Gift	Target Gift Cards
Value	\$1,000
School/Department	Dos Rios Elementary School for student clothing

Donor	Tara A. Miller-Bunnell
Gift	Cash
Value	\$40
School/Department	Grand Junction High School Girls Basketball Program

Donor	John Wendt III
Gift	Cash
Value	\$500
School/Department	Grand Junction High School Girls Tennis Program

Donor	Idaho Salvage and Metal, LLC
Gift	Cash
Value	\$1,200
School/Department	Grand Junction High School Choir and Theatre

Donor	Janis Mattoon Varner
Gift	Cash
Value	\$150
School/Department	Grand Junction High School Wrestling Team

Donor	Jack D. Harris
Gift	Cash
Value	\$250
School/Department	Grand Junction High School Wrestling Team

Donor	Chris Mahre & Associates
Gift	Cash
Value	\$100
School/Department	Grand Junction High School Mock Trial

Donor	Travis and Mandy Mobley
Gift	Cash
Value	\$200
School/Department	Grand Junction High School

Board of Education Resolution: 25/26: 41

Presented: January 20, 2026

Donor	Mary and Jerome Doane
Gift	Cash
Value	\$200
School/Department	Grand Junction High School Fellowship of Christian Athletes (FCLA)

Donor	Clark and Mary Hammond Atkinson
Gift	Cash
Value	\$250
School/Department	Palisade High School Choir Program

Donor	The Solk Family Trust, Steve & Gayle Solk, Trustees
Gift	Cash
Value	\$500
School/Department	Palisade High School Baseball Team

Donor	WGTS Incorporated
Gift	Cash
Value	\$1,000
School/Department	Palisade High School Girls Basketball Program

Donor	Event Medical Solutions Unlimited LLC
Gift	Cash
Value	\$300
School/Department	Palisade High School Girls Basketball Program

Donor	Land Title Guarantee Company
Gift	Cash
Value	\$150
School/Department	Palisade High School Girls Basketball Program

Donor	Colorado Vegetation Management LLC
Gift	Cash
Value	\$2,000
School/Department	Palisade High School Boys Basketball Program

Donor	Long Point Digital LLC
Gift	Cash
Value	\$200
School/Department	Palisade High School Boys Basketball Program

Donor	Rodney W. & Rebecca Porter
Gift	Cash
Value	\$25
School/Department	Palisade High School Boys Basketball Program

Board of Education Resolution: 25/26: 41

Presented: January 20, 2026

Donor	Janice & W. Bryan Newman Jr.
Gift	Cash
Value	\$25
School/Department	Palisade High School Boys Basketball Program

Donor	Janice & W. Bryan Newman Jr.
Gift	Cash
Value	\$100
School/Department	Palisade High School Boys Basketball Program

Donor	Dr. Brian J. Burton, Burton Orthodontics
Gift	Cash
Value	\$500
School/Department	Palisade High School Student Council

Donor	Family Health West
Gift	Cash
Value	\$3,000
School/Department	Palisade High School Athletic Department

Donor	Giving For Change
Gift	Cash
Value	\$4,000
School/Department	West Middle School for 7 th grade field trips

Donor	Meadow Gold
Gift	135 Holiday Gift Boxes of dairy products
Value	\$5,687.55
School/Department	District 51 Nutrition Services for staff members

Donor	Melvin Harris
Gift	Construction Text Books
Value	\$300
School/Department	Career Center for Construction classes

Donor	Tanya Jones
Gift	Clothing
Value	\$300
School/Department	Family Center for student clothing

Donor	KDR
Gift	Cash
Value	\$300
School/Department	Grand Junction High School Girls Basketball & Golf Programs

Board of Education Resolution: 25/26: 41

Presented: January 20, 2026

Donor	Val Kiel
Gift	Cash (\$50) and Target gift cards (\$100)
Value	\$150
School/Department	Grand Junction High School Happier Holidays project for families

Donor	Donors Choose
Gift	Cash
Value	\$334
School/Department	Wingate Elementary School for playground

Donor	Donors Choose
Gift	Cash
Value	\$692.05
School/Department	Bookcliff Middle School Science Dept. for 3D Printer

Donor	Soriano Properties LLC
Gift	Cash
Value	\$500
School/Department	Grand Junction High School Boys Basketball Program

Total: \$ 24,953.60

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 January 20, 2026.

*Amy Navarette
Assistant Secretary, Board of Education*

Mesa County Valley School District 51
2025-2026 Budget Re-Adoption

Board of Education Resolution 25/26: 42

Presented: January 20, 2026

WHEREAS, the Board of Education has published January 20, 2026, as the date of re-adoption for the 2025-2026 budgets for Mesa County Valley School District 51; and

WHEREAS, the Board may re-adopt the budgets at any regular or special meeting on or before January 31, 2026;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby adopt the budgets and reserve all ending balances, as presented, and authorize the following fund amounts to be appropriated as specified in the adopted budgets for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

<i>FUND</i>	<i>ORIGINAL</i>	<i>RE-ADOPTED</i>	<i>EXPLANATION</i>
Governmental Funds			
General Fund (10)	\$318,372,259	\$321,071,641	Fund Balance Adjustment Pupil Count Adjustment Adjustments to Anticipated Revenues
PERA On-Behalf (12)	\$5,000,000	\$5,000,000	
2024 Mill Levy Override (17)	\$14,827,639	\$15,237,590	Fund Balance Adjustment Increase to anticipated Specific Ownership revenue
Preschool Program (19)	\$7,346,420	\$6,921,853	Fund Balance Adjustment UPK Revenue Adjustments
Independence Academy Charter School (11)	\$20,063,895	\$20,453,334	Fund Balance Adjustment Pupil Count Adjustment
Juniper Ridge Charter School (11)	\$5,823,955	\$6,554,985	Fund Balance Adjustment Pupil Count Adjustment
Mesa Valley Community School (11)	\$3,559,134	\$4,101,250	Fund Balance Adjustment Pupil Count Adjustment
Special Revenue Funds			
Nutrition Services (21)	\$12,590,364	\$12,304,815	Fund Balance Adjustment Revenue Adjustment
Governmental Designated Purpose Grants (22 & Sub-funds 70-99)	\$29,313,451	\$35,896,304	Increase of Expected Grants
Physical Activities (23)	\$1,596,207	\$1,737,704	Fund Balance Adjustment
Beverage (27)	\$387,471	\$397,818	Fund Balance Adjustment
Student Body Activities (29)	\$8,995,511	\$9,135,825	Fund Balance Adjustment
Debt Service Fund			
Bond Redemption (31)	\$64,138,103	\$66,950,996	Fund Balance Adjustment Assessed Value/Mill Levy Certification Remaining GJHS Bond Funds
Capital Project Fund			
Building Fund (41)	\$8,532,523	\$8,949,407	Fund Balance Adjustment
Capital Projects Fund (43)	\$19,780,704	\$21,405,998	Fund Balance Adjustment Sale of Property
Building Fund (44)	\$0	\$13,580,472	New Fund - Energy Performance Contract Financing
Building Fund (45)	\$205,500,437	\$204,539,562	Fund Balance Adjustment
Internal Service Fund			
Medical Insurance (62)	\$39,292,911	\$39,726,986	Fund Balance Adjustment
Dental Insurance (63)	\$1,595,535	\$1,630,486	Fund Balance Adjustment
Insurance (64)	\$5,831,239	\$5,928,096	Fund Balance Adjustment Increase Transfer from General Fund

APPROPRIATION CALCULATION BY FUND

Re-Adopted: January 20, 2026

<i>FUND</i>	<i>REVENUE</i>	<i>BEGINNING BUDGETARY BALANCE</i>	<i>TOTAL APPROPRIATION</i>
Governmental Funds			
General Fund (10)	\$255,334,513	\$65,737,128	\$321,071,641
PERA On-Behalf (12)	\$5,000,000	\$0	\$5,000,000
2024 Mill Levy Override (17)	\$7,825,000	\$7,412,590	\$15,237,590
Preschool Program (19)	\$5,975,374	\$946,479	\$6,921,853
Independence Academy Charter School (11)	\$8,358,138	\$12,095,196	\$20,453,334
Juniper Ridge Charter School (11)	\$5,468,932	\$1,086,053	\$6,554,985
Mesa Valley Community School (11)	\$3,545,601	\$555,649	\$4,101,250
Special Revenue Funds			
Nutrition Services (21)	\$11,183,560	\$1,121,255	\$12,304,815
Governmental Designated Purpose Grants (22 & Sub-funds 70-99)	\$35,896,304	\$0	\$35,896,304
Physical Activities (23)	\$1,151,000	\$586,704	\$1,737,704
Beverage (27)	\$86,804	\$311,014	\$397,818
Student Body Activities (29)	\$6,000,000	\$3,135,825	\$9,135,825
Debt Service Fund			
Bond Redemption (31)	\$31,685,503	\$35,265,493	\$66,950,996
Capital Project Fund			
Building Fund (41)	\$103,999	\$8,845,408	\$8,949,407
Capital Projects Fund (43)	\$5,664,838	\$15,741,160	\$21,405,998
Building Fund (44)	\$13,580,472	\$0	\$13,580,472
Building Fund (45)	\$6,800,000	\$197,739,562	\$204,539,562
Internal Service Fund			
Medical Insurance (62)	\$29,265,034	\$10,461,952	\$39,726,986
Dental Insurance (63)	\$1,259,868	\$370,618	\$1,630,486
Insurance (64)	\$3,312,000	\$2,616,096	\$5,928,096

APPROPRIATION CALCULATION BY FUND

Adopted: June 17, 2025

<i>FUND</i>	<i>REVENUE</i>	<i>BEGINNING BUDGETARY BALANCE</i>	<i>TOTAL APPROPRIATION</i>
Governmental Funds			
General Fund (10)	\$254,208,186	\$64,164,073	\$318,372,259
PERA On-Behalf (12)	\$5,000,000	\$0	\$5,000,000
2024 Mill Levy Override (17)	\$7,700,818	\$7,126,821	\$14,827,639
Preschool Program (19)	\$6,368,657	\$977,763	\$7,346,420
Independence Academy Charter School (11)	\$8,184,157	\$11,879,738	\$20,063,895
Juniper Ridge Charter School (11)	\$5,246,952	\$577,003	\$5,823,955
Mesa Valley Community School (11)	\$3,015,271	\$543,863	\$3,559,134
Special Revenue Funds			
Nutrition Service (21)	\$11,382,744	\$1,207,620	\$12,590,364
Governmental Designated Purpose Grants (22 & Sub-funds 70-99)	\$29,313,451	\$0	\$29,313,451
Physical Activities (23)	\$1,151,000	\$445,207	\$1,596,207
Beverage (27)	\$86,804	\$300,667	\$387,471
Student Body Activities (29)	\$6,000,000	\$2,995,511	\$8,995,511
Debt Service Fund			
Bond Redemption (31)	\$28,526,762	\$35,611,341	\$64,138,103
Capital Project Fund			
Building Fund (41)	\$400,000	\$8,132,523	\$8,532,523
Capital Projects Fund (43)	\$5,315,412	\$14,465,292	\$19,780,704
Building Fund (45)	\$7,800,000	\$197,700,437	\$205,500,437
Internal Service Fund			
Medical Insurance (62)	\$29,265,034	\$10,027,877	\$39,292,911
Dental Insurance (63)	\$1,259,868	\$335,667	\$1,595,535
Insurance (64)	\$3,097,000	\$2,734,239	\$5,831,239

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 January 20, 2026.

Amy Navarette, Assistant Secretary
Board of Education

Mesa County Valley School District 51
Use of Beginning Fund Balance

Board of Education Resolution 25/26: 43

Presented: January 20, 2026

WHEREAS, Senate Bill 03-149 created a new subsection in C.R.S. 22-44-105 1B (1.5) (a) that states:

"A budget adopted pursuant to this article shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balances. If the budget includes the use of a beginning fund balance, the school district board of education shall adopt a resolution specifically authorizing the use of a portion of the beginning fund balance in the school district's budget. The resolution, at a minimum shall specify the amount of the beginning fund balance to be spent under the school district budget, state the purpose for which the expenditure is needed, and state the school district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit." and

WHEREAS, the Board of Education has set January 20, 2026, as the date of re-adoption for the 2025-2026 budgets for Mesa County Valley School District 51; and

WHEREAS, the Board may re-adopt the budgets at any regular or special meeting on or before, January 31, 2026;

NOW THEREFORE, BE IT RESOLVED, that the Board of Education of Mesa County Valley School District 51 does hereby approve the usage of the beginning fund balances as specified in the plan below for the fiscal year beginning July 1, 2025, and ending on June 30, 2026.

FUND	AMOUNT OF BEGINNING FUND BALANCE TO BE SPENT	PURPOSE FOR EXPENDITURE	PLAN
General Fund (10)	\$3,113,420	One-time Cost of Living (COLA) payments to staff	Monitor and make adjustments
2024 Mill Levy Override (17)	\$2,450,501	One-time Chromebook refresh and Energy Performance Contract start-up contribution	Utilization of available funds
Beverage (27)	\$22,493	Additional programs/Increase in funds provided to schools	Utilization of available funds
Building (41)	\$8,845,408	Completion of GJHS project	Utilization of bond proceeds
Capital Projects (43)	\$1,459,225	Completion of projects/Leases	Monitor and make adjustments
Building (45)	\$42,737,698	Completion of 2024 Bond Projects	Utilization of bond proceeds
Dental (63)	\$55,257	Increasing claim costs	Monitor and make adjustments
Insurance Reserve (64)	\$1,058,282	Security and insurance premium costs	Monitor and make adjustments

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 January 20, 2026.

Amy Navarette, Assistant Secretary
Board of Education

Mesa County Valley School District 51
Borrow Unencumbered Money from Other District Funds

Board of Education Resolution 25/26: 44

Presented: January 20, 2026

WHEREAS, C.R.S.22-44-113 authorizes the borrowing of unencumbered monies from any one fund, except the Bond Redemption Fund; and

WHEREAS, in order to meet ongoing obligations of a current fund it may be necessary to borrow up to \$10,000,000, and

WHEREAS, estimated unencumbered monies not to exceed \$10,000,000 may exist in any of the district funds, except the Bond Redemption Fund, during FY 2025-26

NOW THEREFORE, BE IT RESOLVED, that the Board authorizes the borrowing of up to \$10,000,000 from unencumbered monies from any district fund except Bond Redemption Fund, for the benefit of any other fund effective July 1, 2025, such monies to be repaid to said funds not later than June 30, 2026.

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 January 20, 2026.

Amy Navarette, Assistant Secretary
Board of Education



Naming, Renaming or Memorial Proposal Submission Form

In accordance with Board Policy KDEA – Naming Facilities and Memorials

Submit completed form and attachments to:

Naming Committee Designee - msalter@d51schools.org

Subject Line: Naming or Memorial Request – [Proposed Name]

SECTION 1 – REQUESTOR INFORMATION

Name of Requestor/Group: Rob Pizem

Affiliation (School, Department, or Organization): Central High School

Contact Email: rpizem@d51schools.org

Contact Phone: 970-254-6200 ext 22105

SECTION 2 – TYPE OF REQUEST

Please select one:

- Naming of a Facility or Area Renaming of a Facility or Area Memorial or Tribute Installation

If naming or renaming, specify below:

Facility/Area/Program Name: Naming of the math hall bulletin board

Proposed Name: Kanda Wall

If memorial or tribute:

Type of Memorial/Tribute (e.g., plaque, bench, tree): Naming of existing bulletin board

Proposed Location: The location would be on the north facing wall at the east end of the main hallway in the 300 building at CHS

SECTION 3 – DESCRIPTION AND RATIONALE

Provide a detailed explanation describing the purpose and significance of the proposed name or memorial. Include how the proposal aligns with KDEA criteria, such as:

- Honoring individuals or groups with sustained and exemplary service
- Reflecting geographical, historical, or cultural significance
- Aligning with the values and mission of the District

Narrative (attach additional pages if necessary):

See attached.

SECTION 4 – IF NAMING AFTER AN INDIVIDUAL

Full Name: Pat Kanda

Relationship to the District/Community: Former volunteer/substitute teacher at CHS

Summary of Contributions or Service: _____

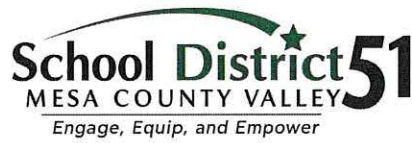
Letters of Support Attached: Yes No

Biographical Information Attached: Yes No

SECTION 5 – COMMUNITY AND STAKEHOLDER INPUT

Describe how relevant stakeholders (staff, students, parents, alumni, or community) were consulted or informed:

See attached.



Attach any supporting documentation, meeting notes, or letters of endorsement.

SECTION 6 – FUNDING AND MAINTENANCE (if applicable)

If proposing a memorial or permanent installation, please indicate how costs will be covered:

Privately Funded Sponsored Other: No funding needed

Describe long-term maintenance plans or funding source:

SECTION 7 – REQUIRED ATTACHMENTS

- Detailed Rationale / Narrative
- Biographical Information (if applicable)
- Community Input Summary
- Letters of Support
- Cost/Funding Plan (for memorials)
- Other Supporting Documents

SECTION 8 – SIGNATURES

	Name	Signature	Date
Requestor:	<u>Rob Pizem</u>	<u><i>Rob Pizem</i></u> <small>Rob Pizem (Jan 6, 2026 08:42:51 MST)</small>	<u>Jan 6, 2026</u>
Principal/Supervisor:	<u>Zeb Hayward</u>	<u><i>Zeb Hayward</i></u> <small>Zeb Hayward (Jan 9, 2026 11:22:13 MST)</small>	<u>Jan 9, 2026</u>
Department Director (if applicable):	_____	_____	_____

Naming, Renaming or Memorial Proposal Submission - CHS Kanda Wall Attachment

Rationale:

- The purpose of the Bulletin Board (Kanda Wall) is twofold: one to honor Pat Kanda's passion and work with the Central High school community/students over the past 25 years and two to offer challenging real life "thinking" math problems for all students to engage in. Once students complete a problem they will earn a "Kanda Buck" (3d printed tokens) to earn prizes.
- Pat Kanda was a cornerstone of the CHS community for 25 years, dedicating time and service across nearly every facet of campus life. As a CHS math tutor, Pat was known for a patient approach that turned complex equations into manageable concepts for struggling students. Furthermore, he would change his tutoring times to aid athletes or other students. He always said "don't let time be a barrier to getting help".

Biographical Information:

- Beyond the classroom, Pat served as a reliable substitute teacher and a consistent "Friday helper," providing the extra hands needed to wrap up the school week smoothly.
 - On Fridays, Pat would pull any student(s) to aid in the learning that they were struggling on. He would take small groups in the classroom. This commitment extended to having an extensive participation in the Booster Club when it was present.
 - Even after the booster club disbanded, Pat still provided food for teachers at parent-teacher conferences. Pat wanted to ensure that kids and students were taken care of.
 - Pat's children attended CHS.
 - Pat passed away March 18, 2025.
-











Naming, Renaming or Memorial Proposal Submission Form - CHS Kanda Wall

Final Audit Report

2026-01-09

Created:	2026-01-06
By:	Melissa Salter (msalter@d51schools.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAABAKqjOILerqTqKLe_gMjdMu3LXaEntphEg

"Naming, Renaming or Memorial Proposal Submission Form - CHS Kanda Wall" History

-  Document created by Melissa Salter (msalter@d51schools.org)
2026-01-06 - 3:30:45 PM GMT- IP address: 173.244.132.4
-  Document emailed to rpizem@d51schools.org for signature
2026-01-06 - 3:31:16 PM GMT
-  Email viewed by rpizem@d51schools.org
2026-01-06 - 3:41:17 PM GMT- IP address: 66.249.80.33
-  Signer rpizem@d51schools.org entered name at signing as Rob Pizem
2026-01-06 - 3:47:49 PM GMT- IP address: 173.244.132.3
-  Document e-signed by Rob Pizem (rpizem@d51schools.org)
Signature Date: 2026-01-06 - 3:47:51 PM GMT - Time Source: server- IP address: 173.244.132.3
-  Document emailed to zhayward@d51schools.org for signature
2026-01-06 - 3:47:52 PM GMT
-  Email viewed by zhayward@d51schools.org
2026-01-09 - 6:21:31 PM GMT- IP address: 66.102.6.129
-  Signer zhayward@d51schools.org entered name at signing as Zeb Hayward
2026-01-09 - 6:22:11 PM GMT- IP address: 173.244.132.3
-  Document e-signed by Zeb Hayward (zhayward@d51schools.org)
Signature Date: 2026-01-09 - 6:22:13 PM GMT - Time Source: server- IP address: 173.244.132.3
-  Agreement completed.
2026-01-09 - 6:22:13 PM GMT











Naming, Renaming or Memorial Proposal Submission Form - CHS Kanda Wall


Final Audit Report

2026-01-09

Created:	2026-01-09
By:	Melissa Salter (msalter@d51schools.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAzB8Q6rxPIF3igmqtTGNje0q79aGUwfKS

"Naming, Renaming or Memorial Proposal Submission Form - CHS Kanda Wall" History


-  Document created by Melissa Salter (msalter@d51schools.org)
2026-01-09 - 8:03:37 PM GMT- IP address: 173.244.132.4
-  Document emailed to tammy.eret@d51schools.org for signature
2026-01-09 - 8:06:18 PM GMT
-  Email viewed by tammy.eret@d51schools.org
2026-01-09 - 8:07:37 PM GMT- IP address: 66.102.6.130
-  Signer tammy.eret@d51schools.org entered name at signing as Tammy Eret
2026-01-09 - 8:09:51 PM GMT- IP address: 173.244.132.5
-  Document e-signed by Tammy Eret (tammy.eret@d51schools.org)
Signature Date: 2026-01-09 - 8:09:53 PM GMT - Time Source: server- IP address: 173.244.132.5
-  Document emailed to Callie Berkson (cberkson@d51schools.org) for signature
2026-01-09 - 8:09:55 PM GMT
-  Email viewed by Callie Berkson (cberkson@d51schools.org)
2026-01-09 - 8:10:00 PM GMT- IP address: 66.249.80.37
-  Document e-signed by Callie Berkson (cberkson@d51schools.org)
Signature Date: 2026-01-09 - 8:16:29 PM GMT - Time Source: server- IP address: 173.244.132.5
-  Document emailed to pcain@d51schools.org for signature
2026-01-09 - 8:16:31 PM GMT
-  Email viewed by pcain@d51schools.org
2026-01-09 - 8:17:34 PM GMT- IP address: 66.102.6.133

 Signer pcain@d51schools.org entered name at signing as Paul Cain

2026-01-09 - 8:18:12 PM GMT- IP address: 173.244.132.4

 Document e-signed by Paul Cain (pcain@d51schools.org)


Signature Date: 2026-01-09 - 8:18:14 PM GMT - Time Source: server- IP address: 173.244.132.4

 Document emailed to Clint Garcia (clint@d51schools.org) for signature


2026-01-09 - 8:18:16 PM GMT

 Email viewed by Clint Garcia (clint@d51schools.org)

2026-01-09 - 10:04:09 PM GMT- IP address: 66.102.6.131

 Document e-signed by Clint Garcia (clint@d51schools.org)

Signature Date: 2026-01-09 - 10:05:37 PM GMT - Time Source: server- IP address: 173.244.132.3

 Document emailed to Brian Hill (brianh@d51schools.org) for signature

2026-01-09 - 10:05:39 PM GMT

 Email viewed by Brian Hill (brianh@d51schools.org)

2026-01-09 - 10:12:10 PM GMT- IP address: 66.102.6.131

 Document e-signed by Brian Hill (brianh@d51schools.org)

Signature Date: 2026-01-09 - 10:13:21 PM GMT - Time Source: server- IP address: 173.244.132.3

 Agreement completed.

2026-01-09 - 10:13:21 PM GMT

Category	High School				Middle School				Elementary School				Total		Total for previous years as of: December 31				
	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	2				1	1	2						4	2		15	1	4	9
200					1								1		1				1
300																			
400	1		7	5	3	1	5	3					5	20	5	12	13	4	5
500	1		2	1	2		2	2					3	7	8	10	2	1	5
600																			
700			5				4							9	2				
800	1					2	2		2				5	2	3				
900							2							2	1				
VOO	2		1		3	1	4						6	5	4	13	1	5	8
Total	7		15	6	10	5	21	5	2				24	47	23	51	17	14	28

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

