MESA COUNTY VALLEY
SCHOOL DISTRICT 51

2025-2026 Re-Adopted Budget

Grand Junction, Colorado



January 20, 2026

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Executive Summary



Board of Education Members

The Mesa County Valley School District 51 Board of Education members serve as representatives of the community, providing effective governance to support continuous success for all students. Voters within School District 51's boundaries elect five members to staggered four-year terms.



President Jośe Luis Chávez
District A



Director Barb Evanson
District B



Secretary/Treasurer Andrea Haitz
District C



Director Kaci Cole
District D



Vice President Vicki Woods
District E

Board of Education Goals

Board Purpose

- Providing effective governance, representative of the community, to support continuous success for all students

Board Essential Roles

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

Board Core, Driving Values

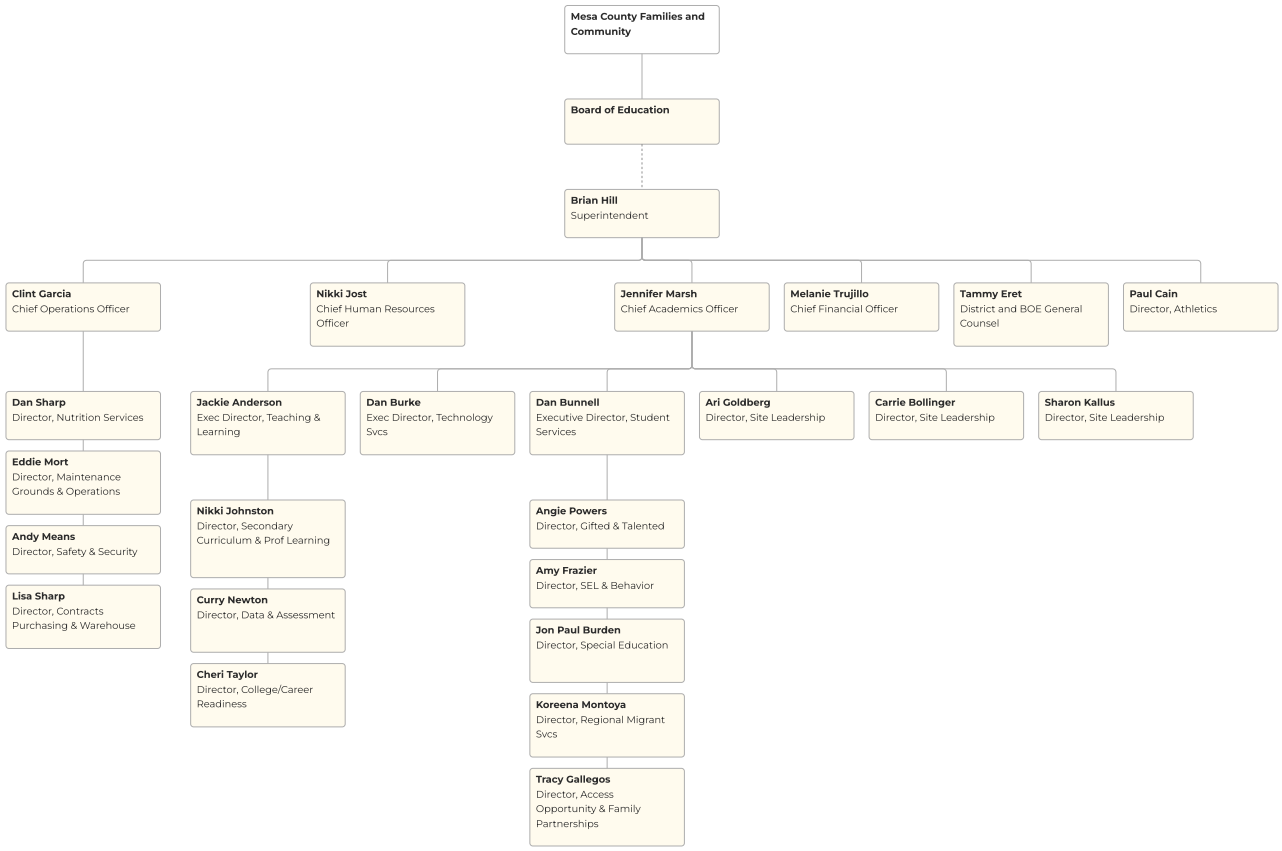
- Continuous student success
- Respect for all
- Student centered
- Integrity
- Engaged communication
- Continuous improvement
- Fiscal responsibility
- Accountability
- Strategically proactive

Board Goals

- Increase student growth and achievement in Literacy, Math, Science and Social Studies by focusing on curriculum, instruction and assessment.
- Promote shared responsibility for student learning through students, schools, families, and community members working together.
- Ensure effective educators and high quality leaders throughout the District.
- Improve organizational efficiency and effectiveness through increased accountability and communication
- Promote public awareness and community support for public education.

District Organizational Chart

Directors and Above



Budget Parameters 2025-2026

1. Prioritize spending with a focus on strategic goals and priorities.
2. Maintain a minimum of 20% of expenditures as committed reserves in the General Fund.
3. Maintain TABOR reserve requirement of 3% in the General Fund.
4. Maintain a multi-year maintenance spending plan aligned to the Facility Master Plan.



Budget Timeline Fiscal Year 2025-2026

- **April 2025**
  Department budget review/requests
- **May 2025**
  Department budget review/requests
- **May 27, 2025**
  Presentation of proposed budget to the Board of Education (deadline May 31)
- **May 31, 2025**
  Public notice published. Published in local newspaper: May 31 and June 14
- **June 3, 2025**
  Budget hearing - public opportunity to address budget
- **June 17, 2025**
  Budget hearing - public opportunity to address budget
- **June 17, 2025**
  Adoption of budget at business board meeting (deadline June 30)
- **January 20, 2026**
  Re-Adopt budget (deadline January 31)

Compliance Statement

Colorado Revised Statutes Compliance Statement

Statements to comply with C.R.S. 22-44-105(2)

A supporting explanatory schedule or statement, as needed, of sufficient detail to judge the validity thereof of anticipated revenues and proposed expenditures:

> This budget's revenue projections were prepared using information provided by the Colorado Department of Education, the county assessor, the federal government, and other sources using methods recommended in the Financial Policies and Procedures Handbook. This budget's expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services, and anticipated changes in economic conditions using methods described in the Financial Policies and Procedures Handbook. Beginning Fund Balances and Revenues will equal or exceed budgeted expenditures and reserves.

A statement which summarizes the aggregate of revenues, appropriations, assets, and liabilities of each fund in balanced relations:

> This budget includes the actual audited revenues, expenditures, and fund balances for the last completed fiscal year. The figures are contained in the district's annual audit, available for review in the Mesa County Valley School District 51 office located at 2115 Grand Avenue, the Colorado Department of Education, or the State Auditor's office.

A disclosure of planned compliance with Section 20 of Article X of the State Constitution:

> The 2025-2026 budget was prepared in compliance with the revenue, expenditures, tax limitation and reserve requirements of Section 20 of Article X of the Constitution.



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.

FUND	*ORIGINAL*	*RE-ADOPTED*	*EXPLANATION*
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

(continued from above)

APPROPRIATION CALCULATION BY FUND

Re-Adopted: January 20, 2026

FUND	*REVENUE*	*BEGINNING BUDGETARY BALANCE*	*TOTAL APPROPRIATION*
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

FUND	*REVENUE*	*BEGINNING BUDGETARY BALANCE*	*TOTAL APPROPRIATION*
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

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

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.

Organizational Information



Strategic Plan 2025-2030

Mesa County Valley School District 51 is committed to academic excellence and tailored support for every student. With over 3,000 dedicated employees serving close to 19,500 students across 39 schools and programs, we strive to create a positive and inclusive learning environment where every student can thrive.

In the fall of 2021, District 51 brought together stakeholders, families, staff, and community partners to develop a three-year, community-driven strategic plan to serve as our north star. Over the past three years, we have made measurable progress in key areas such as student achievement, staff development, and community engagement. Thanks to the collective efforts of our educators, families, and partners, we've seen what's possible when a district aligns its goals with a clear, shared vision.

Building on that foundation, we are proud to introduce our new ***District 51 Strategic Plan for 2025–2030.*** This plan is the result of months of collaboration among more than 70 district and community stakeholders who carefully analyzed years of data to identify four focus areas and eight priorities. Grounded in the D51 Graduate Profile, this five-year plan continues the momentum of our previous work — deepening our impact, driving innovation, and strengthening our shared commitment to student success.

Our focus remains clear: to ensure every D51 graduate embodies the qualities of a Creative Problem Solver, Culturally Connected Individual, and Ready for Career and Life. By aligning our resources and actions with these goals, we are building on our progress and preparing future generations to achieve even greater success.

STRATEGIC PLAN IN ENGLISH

Strategic Plan Snapshot



FOCUS AREA ONE: Prepared and Supported Students

Every D51 student will receive engaging, high-quality instruction every day, developing the enduring skills outlined in the D51 Graduate Profile and growing academically in core subjects.

PRIORITY ONE: Academic Success

- Effective Schools
- Early Childhood Through Graduation: Math and Literacy

PRIORITY TWO: Student Opportunities

- Robust Pathway Options
- Graduate Profile Implementation



FOCUS AREA THREE: Prepared and Supported Staff

D51 will retain, develop, and attract a skilled and collaborative workforce, ensuring that every position is filled with staff members committed to advancing student success.

PRIORITY ONE: Staff Retention

- Staff Retention
- Job-Embedded Professional Learning

PRIORITY TWO: Staff Recruitment

- Staff Recruitment



FOCUS AREA TWO: Well-Being and Belonging

D51 will cultivate a safe, inclusive, and supportive culture where every student and staff member feels valued, connected, and empowered to fully engage in their learning and work. A strong sense of belonging will ensure that all members of our community thrive academically, socially, and professionally.

PRIORITY ONE: Student Wellness

- Student Belonging
- Student Attendance

PRIORITY TWO: Staff Wellness

- Staff Well-Being and Belonging



FOCUS AREA FOUR: Effective District Operations

D51 will responsibly manage the partnerships, resources, and facilities with our community to ensure that each and every D51 student is engaged, equipped, and empowered.

PRIORITY ONE: Community Partnership

PRIORITY TWO: Strategic Support Systems for Success

- Healthy and Sustainable Financial Standing
- District Support Services

4 | D51 STRATEGIC PLAN


D51
Graduates Are:
CREATIVE PROBLEM SOLVERS
D51 students demonstrate:
–Creativity and Innovation
–Resilience
–Critical Thinking
ENGAGE
CULTURALLY CONNECTED
D51 students demonstrate:
–Teamwork
–Global & Cultural Awareness
–Skilled Communication
EQUIP
READY FOR CAREER AND LIFE
D51 students demonstrate:
–Academic Proficiency
–Self- Direction
–Self-Awareness
–Self-Advocacy
–Career Awareness
EMPOWER
Created by students and community members in Mesa Valley

ENGAGE: CREATIVE PROBLEM SOLVERS

D51 students put original ideas and thoughts into the work that they do and do not let problems stop them from making progress.

D51 students have mastered creative problem solving when they can demonstrate:

CREATIVITY AND INNOVATION:

- Demonstrate curiosity, imagination, and eagerness to learn more.
- Build on personal experience to specify a challenging problem to investigate.
- Engage in novel approaches, moves, directions, ideas and/or consider multiple perspectives.
- Synthesize ideas in original and surprising ways.

RESILIENCE:

- Set and focus on learning goals by employing motivation and familiar strategies for engagement and evaluate progress, making necessary changes to stay the course.
- Set learning goals, stay motivated and engaged in pursuing those goals, evaluate progress towards those goals, and make changes to their approach as necessary.
- Work effectively in a climate of ambiguity and changing priorities.

CRITICAL THINKING:

- Recognize that problems can be identified and possible solutions can be generated; define the problem at hand using a variety of strategies.
- Make connections between information gathered and personal experiences to test and/or apply solutions.
- Interpret information and draw conclusions based upon information gathered to formulate a new problem.

EQUIP: CULTURALLY AWARE

D51 students are aware of, understand, and are open to cultural differences, exchange their thoughts and ideas effectively, and work to make everyone feel equal, safe, and appreciated.

D51 students have mastered cultural awareness when they can demonstrate:

TEAMWORK:

- Recognize how members of a community rely on each other and value personal contributions.
- Follow a process to generate ideas, negotiate roles and responsibilities, and respect consensus when making decisions.
- Use interpersonal skills to learn and work with individuals from diverse backgrounds and perspectives.

GLOBAL AND CULTURAL AWARENESS:

- Apply knowledge and skills, independently or with others, to implement sophisticated, appropriate, and workable solutions that address complex global and local problems.

SKILLED COMMUNICATION:

- Communicate clearly, listen actively, and work collaboratively and cooperatively with a diverse set of people to problem solve and negotiate conflict constructively.
- Navigate settings with differing social and cultural demands and opportunities, provide leadership, and seek or offer help when needed.

EMPOWER: READY FOR CAREER AND LIFE

D51 students understand their potential, career options, and the skills needed to achieve their goals.

D51 students have mastered career and life readiness when they can demonstrate:

ACADEMIC PROFICIENCY:

- Graduates can demonstrate mastery of core academic content according to graduation guidelines.

SELF-DIRECTION:

- Demonstrate curiosity and open-mindedness.
- Learn how to make a reasoned judgment after analyzing information, data, and facts.
- Identify solutions for personal and social problems.
- Anticipate and evaluate the consequences of their actions.
- Recognize how critical thinking skills are useful both inside and outside of school.
- Reflect on their role to promote personal, family, and community well-being.

SELF-AWARENESS:

- Assess personal strengths and limitations with a well-grounded sense of confidence, optimism and a growth mindset.
- Understand their emotions, thoughts, and values and how they influence behavior in many different contexts.

SELF-ADVOCACY:

- Appropriately and confidently express a range of emotions and communicate clearly about their ideas and needs.
- Have a clear sense for their goals, abilities, and needs and how to make informed decisions based upon them in a variety of contexts.
- Pursue goals and opportunities responsibly.

CAREER AWARENESS:

- Engage in exploration initiated by personal interests in careers and other life pursuits.
- Demonstrate knowledge, understanding, and awareness of how their dreams and interests translate into career fulfillment and career pathways available in local, regional, national and global arenas.

School District 51
MESA COUNTY VALLEY
Engage, Equip, and Empower

Financial Section

The Mesa County Valley School District 51 budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026, was presented for consideration on May 27, 2025, adopted by the Board of Education on June 17, 2025, and re-adopted mid-year on January 20, 2026. The budget is in compliance with applicable Colorado Revised Statutes and Colorado Department of Education regulations.

The budget presented incorporates the District's strategic plan as well as the current Board of Education priorities as the underlying drivers of spending decisions. These are the basis for prioritizing spending and program opportunities in order to allocate limited resources to support student achievement. The budget includes a committed general fund reserve balance of 20% of general fund expenditures and transfers.

The Board of Education and Administration will continue to maintain sound fiscal policies, resulting in a strong financial position for the District. The District will focus resources on strategic goals while accepting responsibility for the stewardship of public funds. This new budget represents the efficient and responsible spending of taxpayer funds focused on providing our students with a high-quality education to ensure we engage, equip, and empower each and every student, each and every day.

The District uses fund accounting to maintain control over resources that have been segregated for specific activities or objectives. Each fund is considered a separate accounting activity and used to benefit students in the district. Currently, the district utilizes five fund categories:

Fund Accounting

Governmental Funds:

- General Fund
- Pera On-Behalf
- 2024 Mill Levy Override
- Preschool Fund
- Independence Academy Charter School
- Juniper Ridge Community School
- Mesa Valley Community School

Capital Project Funds:

- Building GJHS
- Capital Projects
- Building Energy Performance Contract Projects
- Building 2024 Bond

Special Revenue Funds:

- Nutrition Services
- Governmental Designated Purpose Grants
- Physical Activities
- Beverage
- Student Body Activities

Debt Service Funds:

- Bond Redemption

Internal Service Funds:

- Medical Insurance
- Dental Insurance
- Risk Management Insurance

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 moneys from one fund to another.
6. **Reserves**-Consists of moneys 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.

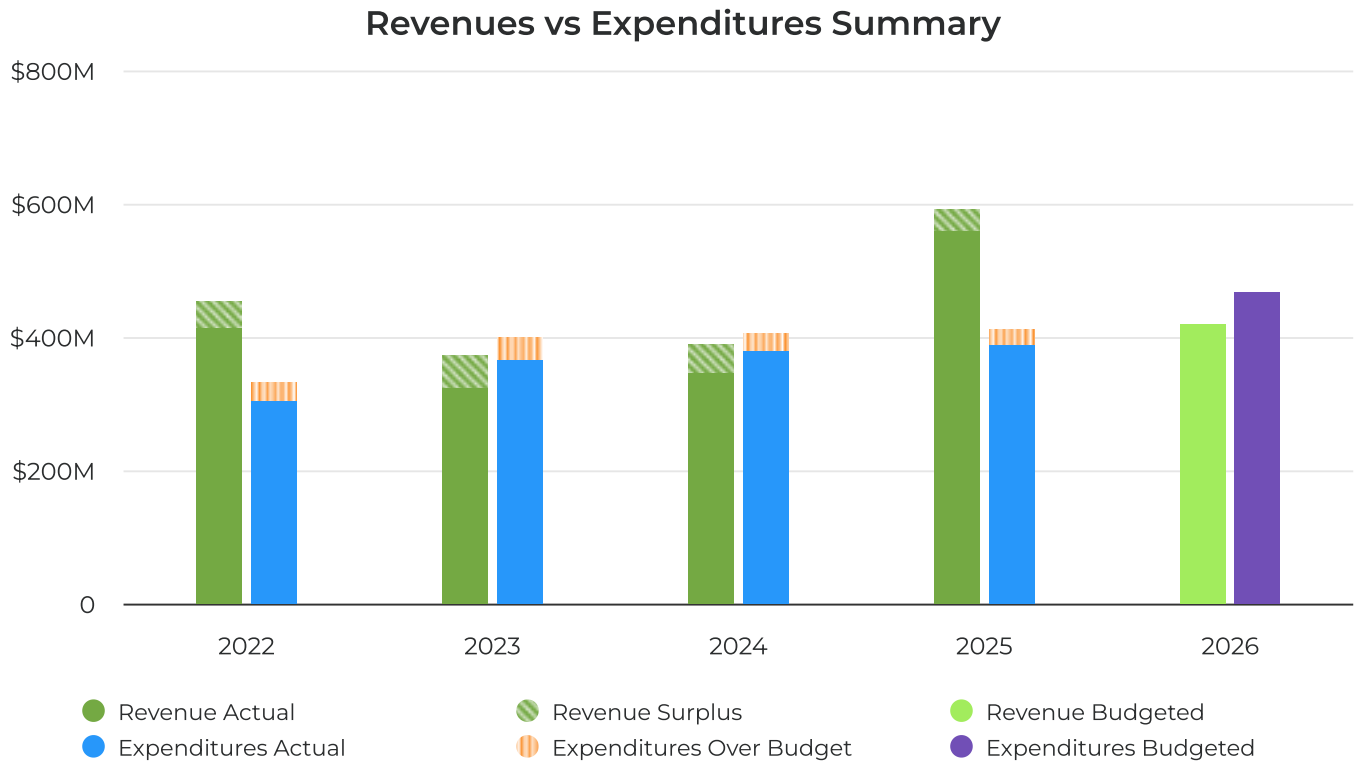
Transfers-transfers from one fund to another fund are shown as revenues (transfers in) and expenditures (transfers out).

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



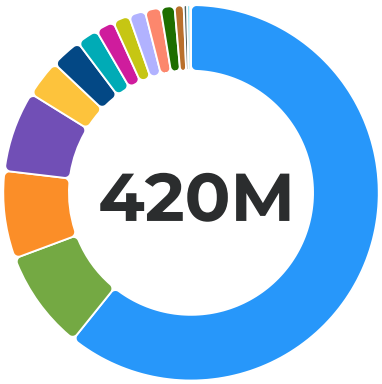
SUMMARY OF TOTAL BUDGET

Note: As component units, the prior year actuals and current budgets for district charter schools are not included. Please see the individual charter school fund pages.



Revenues by Fund

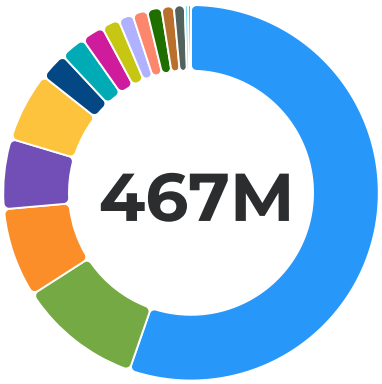
FY26 Revenues by Fund



GENERAL FUND	**$255,334,513**	60.78%
GOVT DESIGNATED GRANTS	**$35,896,304**	8.54%
BOND REDEMPTION	**$31,685,503**	7.54%
MEDICAL INSURANCE	**$29,265,034**	6.97%
CAPITAL PROJECT BUILDING FD JR	**$13,580,472**	3.23%
NUTRITION SERVICES	**$11,183,560**	2.66%
2024 MILL LEVY OVERRIDE FUND	**$7,825,000**	1.86%
CAPITAL PROJECTS BUILDING FUND	**$6,800,000**	1.62%
PUPIL ACTIVITY SBA	**$6,000,000**	1.43%
PRESCHOOL FUND	**$5,975,374**	1.42%
CAP RES CAP PROJ FUND	**$5,664,838**	1.35%
PERA ON BEHALF	**$5,000,000**	1.19%
INSURANCE	**$3,312,000**	0.79%
DENTAL INSURANCE	**$1,259,868**	0.30%
PUPIL ACTIVITY	**$1,151,000**	0.27%
CAPITAL PROJECTS BUILDING FUND GJHS	**$103,999**	0.02%
BEVERAGE FUND	**$86,804**	0.02%

Expenditures by Fund

FY26 Expenditures by Fund



GENERAL FUND	**$258,447,933**	55.32%
CAPITAL PROJECTS BUILDING FUND	**$49,537,698**	10.60%
GOVT DESIGNATED GRANTS	**$35,896,304**	7.68%
BOND REDEMPTION	**$28,197,763**	6.04%
MEDICAL INSURANCE	**$28,008,619**	6.00%
NUTRITION SERVICES	**$11,174,619**	2.39%
2024 MILL LEVY OVERRIDE FUND	**$10,275,501**	2.20%
CAPITAL PROJECTS BUILDING FUND GJHS	**$8,949,407**	1.92%
CAP RES CAP PROJ FUND	**$7,124,063**	1.52%
PUPIL ACTIVITY SBA	**$6,000,000**	1.28%
PRESCHOOL FUND	**$5,913,649**	1.27%
CAPITAL PROJECT BUILDING FD JR	**$5,813,385**	1.24%
PERA ON BEHALF	**$5,000,000**	1.07%
INSURANCE	**$4,370,282**	0.94%
DENTAL INSURANCE	**$1,315,125**	0.28%
PUPIL ACTIVITY	**$1,051,000**	0.22%
BEVERAGE FUND	**$109,297**	0.02%

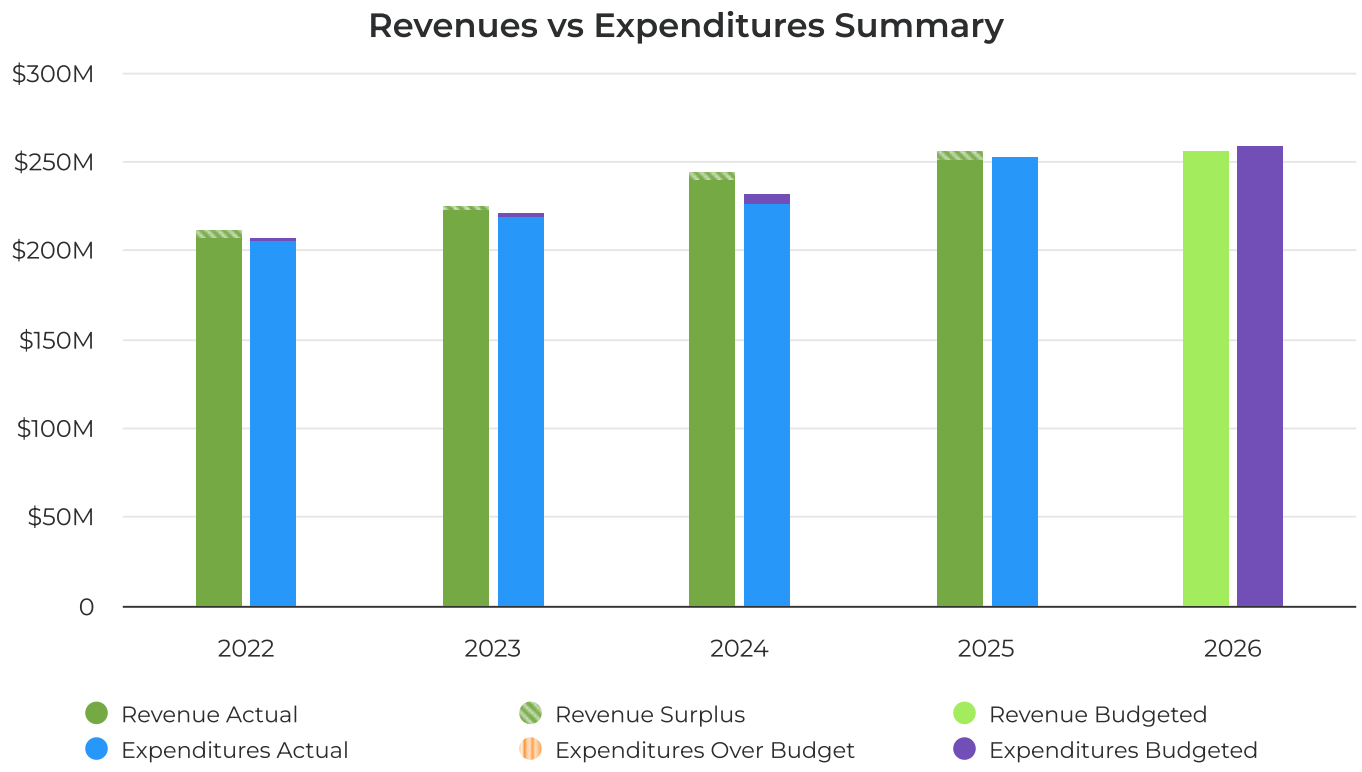
Fund Balance

Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	$23,692,386	$34,118,843	$53,249,316	$28,537,634	$21,687,033
Assigned	$13,145,574	$14,272,980	$27,308,629	$19,774,703	$18,392,985
Committed	$20,135,970	$21,398,622	$22,194,246	$49,483,400	$50,705,897
Restricted	$157,166,996	$115,328,282	$65,767,204	$251,505,785	$211,444,993
Nonspendable	$1,037,051	$1,010,753	$980,133	$989,762	$1,000,000
Total Fund Balance	**$215,177,977**	**$186,129,480**	**$169,499,528**	**$350,291,284**	**$303,230,908**

GENERAL FUND

The General Fund is the district's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes and state funding. Expenditures include all costs associated with the daily operations of the school district. The General Fund is designated for the purposes specified in C.R.S. 22-45-103.

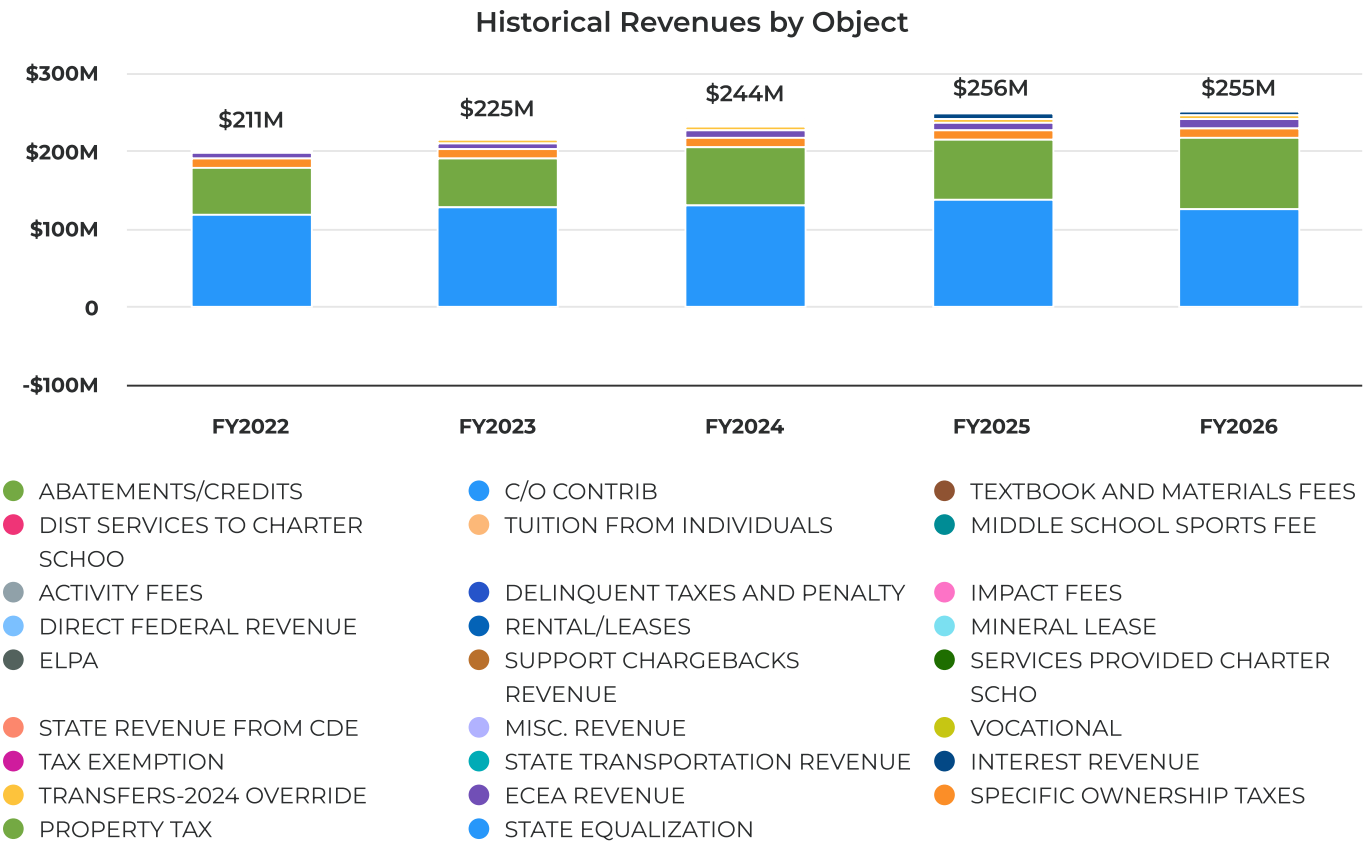


Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$25,232,707**	**$31,203,544**	**$45,236,124**	**$62,655,714**	**$65,737,128**
Revenues					
LOCAL SOURCES	$73,012,845	$78,640,773	$93,482,320	$96,200,331	$112,012,408
INTERMEDIATE SOURCES	$2,683,729	$2,204,146	$2,472,853	$2,313,987	$100,000
STATE SOURCES	$131,552,407	$140,024,029	$143,328,548	$151,899,265	$138,221,532
FEDERAL SOURCES	$81,562	$84,994	$78,325	$84,831	$82,126
TRANSFERS	$3,578,978	$4,339,315	$4,523,840	$5,045,806	$4,918,447
Total Revenues	**$210,909,520**	**$225,293,258**	**$243,885,886**	**$255,544,219**	**$255,334,513**
Expenditures					
SALARIES	$117,070,352	$125,187,099	$130,797,505	$147,922,123	$150,656,735
BENEFITS	$40,043,427	$43,780,005	$45,174,911	$50,661,377	$52,242,692
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$3,005,783	$2,518,631	$3,058,952	$3,340,016	$4,056,678
PURCHASED PROPERTY SERVICES	$2,462,751	$2,775,600	$3,138,231	$3,945,588	$2,808,757
OTHER PURCHASED SERVICES	$14,352,976	$15,120,877	$17,166,501	$17,679,091	$17,399,054
SUPPLIES	$7,782,181	$8,131,718	$8,137,300	$7,662,384	$11,476,382
OTHER USES OF FUNDS	-$953,211	-$1,210,550	-$238,201	$2,805,888	-$291,855
PROPERTY	$3,035,072	$2,331,576	$1,574,451	$909,324	$418,926
TRANSFERS	$6,823,331	$8,730,158	$6,075,970	$5,075,970	$5,625,970
TRANSFERS TO CHARTER SCHOOLS	$11,316,019	$10,960,423	$11,580,675	$12,461,045	$14,054,594
Total Expenditures	**$204,938,682**	**$218,325,538**	**$226,466,295**	**$252,462,806**	**$258,447,933**
Total Revenues Less Expenditures	**$5,970,838**	**$6,967,720**	**$17,419,590**	**$3,081,414**	**-$3,113,420**
Ending Fund Balance	**$31,203,545**	**$38,171,264**	**$62,655,714**	**$65,737,128**	**$62,623,708**

- 2025-26 Re-Adopted PPR is $11,179.53 and is based on a 4-year averaged K-12 funded pupil count of 19,147.5 student FTE.
- Transfers to Charter Schools: This is a pass-thru of per-pupil revenue received from the state based on October student counts at district-charter schools, and a proportionate share of local mill levy overrides.

Revenues by Object

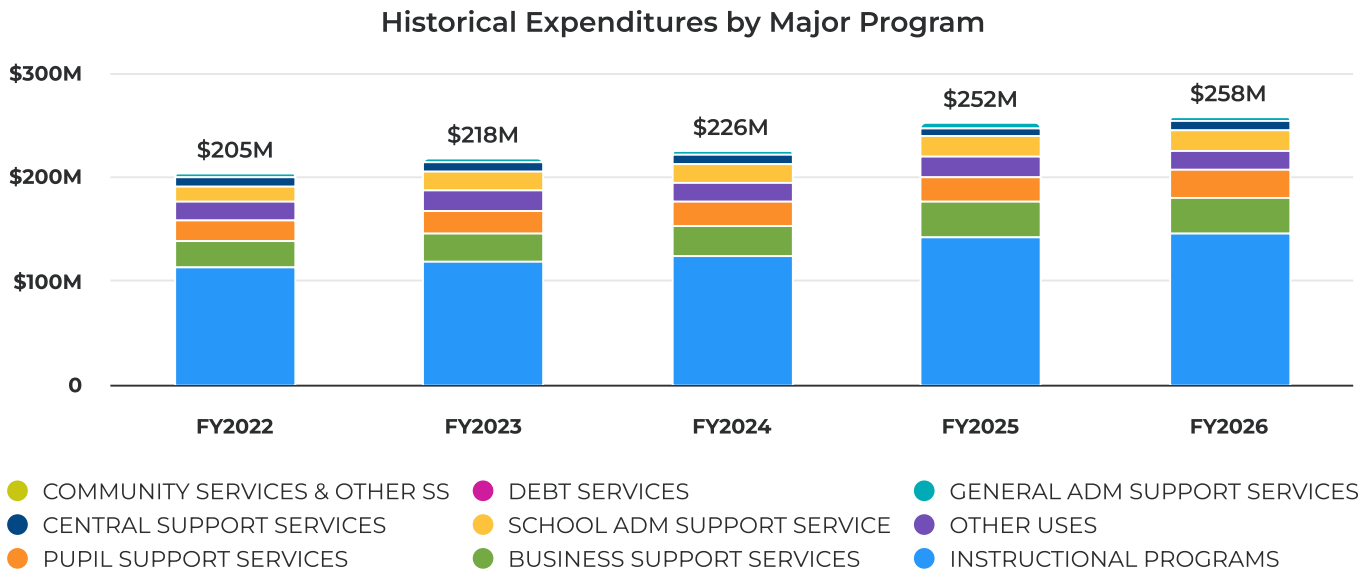


Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
PROPERTY TAX	$60,547,511	$63,097,503	$75,167,794	$76,085,973	$92,326,037
SPECIFIC OWNERSHIP TAXES	$10,982,372	$11,293,648	$12,065,581	$12,430,649	$12,945,248
DELINQUENT TAXES AND PENALTY	$118,514	$25,759	$34,939	$53,418	$80,000
ABATEMENTS/CREDITS	-$83,965	-$32,431	-$29,339	-$21,601	$0
TUITION FROM INDIVIDUALS	$9,400	$10,050	$300	$850	$10,000
INTEREST REVENUE	$135,454	$2,114,573	$3,880,198	$5,581,830	$4,800,000
MIDDLE SCHOOL SPORTS FEE	$61,547	$99,531	$0	$0	$0
ACTIVITY FEES	$47,600	$11,330	$99,430	$103,993	$0
DIST SERVICES TO CHARTER SCHOO	$1,212	$1,471	$2,044	$3,978	$0
RENTAL/LEASES	$188,634	$184,502	$198,201	$170,273	$0
C/O CONTRIB	$9	$104	$23	$175	$0
TEXTBOOK AND MATERIALS FEES	$890	$200	$821	$808	$0
SERVICES PROVIDED CHARTER SCHO	$355,025	$322,201	$358,189	$417,779	$0
SUPPORT CHARGEBACKS REVENUE	$307,827	$313,739	$368,079	$365,010	$0
MISC. REVENUE	$340,815	$1,198,594	$1,336,060	$1,007,197	$1,851,123

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
MINERAL LEASE	$310,965	$97,747	$153,210	$80,127	$100,000
IMPACT FEES	$325,974	$0	$0	$4,740	$0
TAX EXEMPTION	$2,046,790	$2,106,399	$2,319,643	$2,229,119	$0
STATE REVENUE FROM CDE	$2,199,452	$198,141	$248,777	$196,861	$93,286
STATE EQUALIZATION	$118,829,309	$127,221,836	$130,010,354	$138,256,391	$124,266,044
VOCATIONAL	$1,925,781	$1,702,816	$1,846,453	$1,319,329	$1,755,798
ECEA REVENUE	$6,556,258	$8,927,960	$9,160,690	$10,113,410	$10,243,828
ELPA	$173,792	$201,791	$255,247	$297,319	$306,691
STATE TRANSPORTATION REVENUE	$1,867,814	$1,771,485	$1,807,026	$1,715,955	$1,555,885
DIRECT FEDERAL REVENUE	$81,562	$84,994	$78,325	$84,831	$82,126
TRANSFERS-2024 OVERRIDE	$3,578,978	$4,339,315	$4,523,840	$5,045,806	$4,918,447
Total Revenues	**$210,909,520**	**$225,293,258**	**$243,885,886**	**$255,544,219**	**$255,334,513**

Expenditures by Major Program



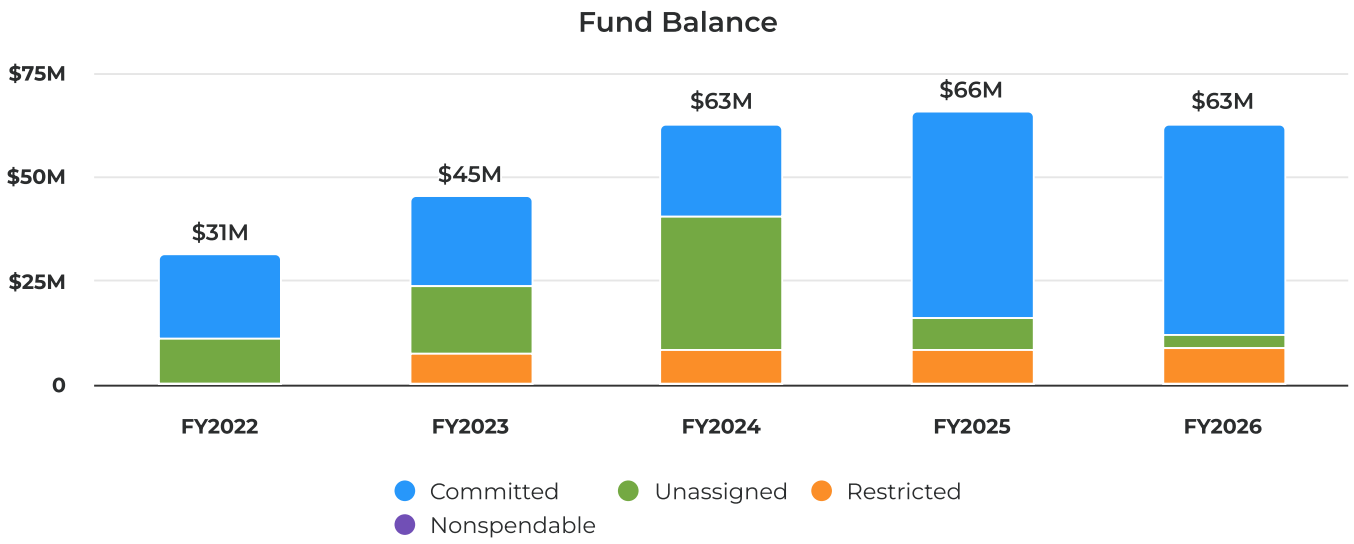
Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INSTRUCTIONAL PROGRAMS	$112,601,851	$119,194,077	$124,416,359	$142,494,211	$145,024,488
PUPIL SUPPORT SERVICES	$19,780,788	$21,668,879	$23,508,654	$25,027,778	$27,097,696
GENERAL ADM SUPPORT SERVICES	$3,321,171	$3,342,861	$3,894,049	$4,331,509	$4,416,233
SCHOOL ADM SUPPORT SERVICE	$15,888,656	$17,662,608	$18,414,793	$19,688,709	$19,816,192
BUSINESS SUPPORT SERVICES	$24,966,528	$26,397,967	$28,287,228	$32,855,780	$33,924,533
CENTRAL SUPPORT SERVICES	$9,078,681	$9,099,589	$8,128,363	$8,234,675	$8,168,508
COMMUNITY SERVICES & OTHER SS	$34,500	$34,500	$45,781	$15,488	$44,232
OTHER USES	$18,140,750	$19,752,843	$18,553,433	$18,802,965	$19,682,664
DEBT SERVICES	$1,125,756	$1,172,214	$1,217,637	$1,011,691	$273,387
Total Expenditures	**$204,938,682**	**$218,325,538**	**$226,466,295**	**$252,462,806**	**$258,447,933**

Transfers

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted
Transfer to Charter Schools	$11,316,019	$10,960,423	$11,580,675	$12,461,045	$14,054,594
Transfer to Preschool	$2,797,361	$3,054,188	$400,000	$400,000	$400,000
Transfer to Capital Projects/Insurance	$3,875,970	$3,775,970	$3,775,970	$3,775,970	$4,275,970
Transfer to Physical Activities	$150,000	$400,000	$400,000	$400,000	$450,000
Transfer to Medical	$0	$1,500,000	$1,500,000	$500,000	$500,000
Transfer from 2024 Mill Levy Override-Additional Student Contact Days	-$3,093,709	-$3,746,341	-$3,910,586	-$4,344,402	-$4,232,082
Transfer from 2024 Mill Levy Override-Professional Development Day	-$485,269	-$592,974	-$613,254	-$701,404	-$686,365
Total Transfers	**$14,560,372**	**$15,351,266**	**$13,132,805**	**$12,491,209**	**$14,762,117**

Fund Balance



Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	$10,780,709	$16,455,017	$32,246,784	$7,676,378	$3,133,402
Committed	$20,135,970	$21,398,622	$22,194,246	$49,483,400	$50,705,897
Restricted	$0	$7,064,860	$7,870,053	$8,195,903	$8,384,409
Nonspendable	$286,865	$317,625	$344,631	$381,447	$400,000
Total Fund Balance	**$31,203,544**	**$45,236,124**	**$62,655,714**	**$65,737,128**	**$62,623,708**

PERA ON BEHALF

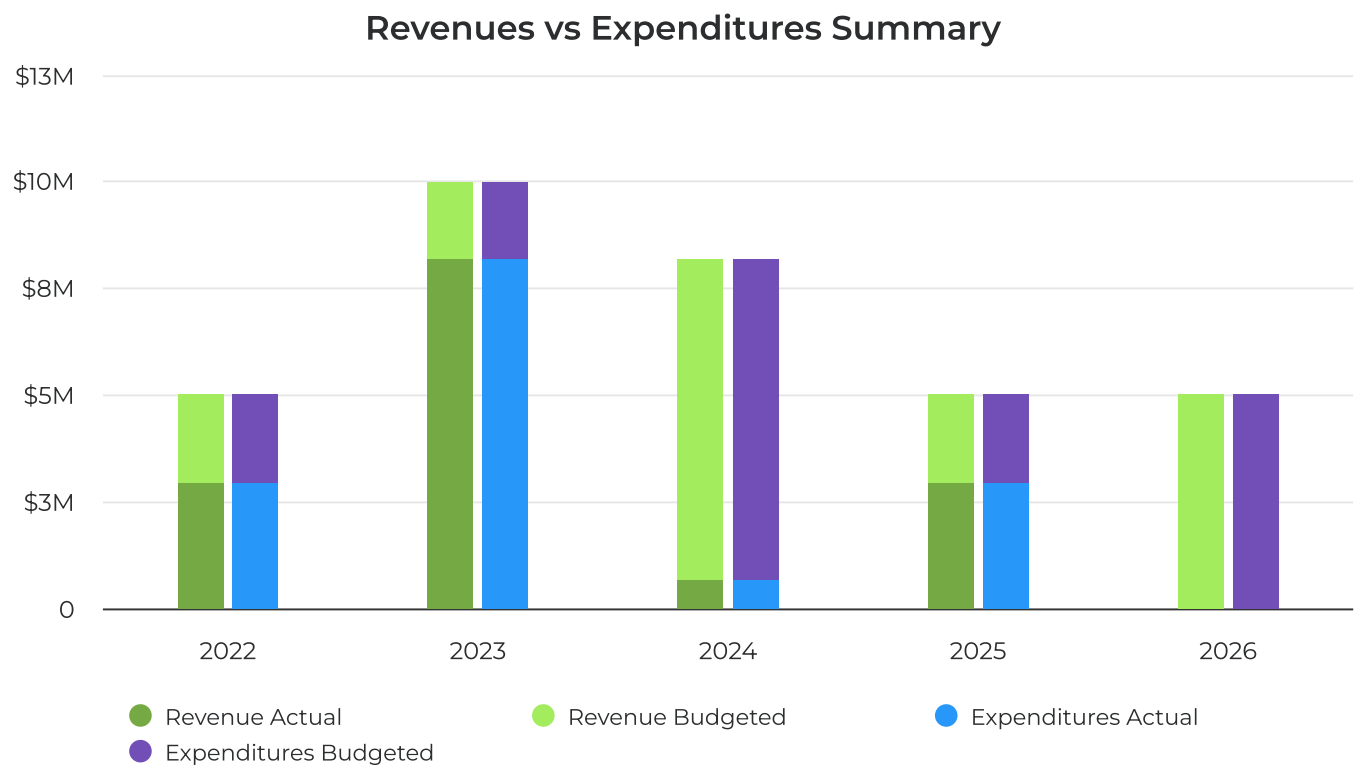
The State of Colorado will provide annual direct payments to Colorado PERA (Public Employees' Retirement Association) in the amount of $225 million, demonstrating their commitment to the long-term viability of PERA. The payment is to continue until PERA's unfunded liability is eliminated.

In addition, during the 2022 legislative session, lawmakers passed a bill that will provide funds to make up for a $225 million payment that was missed in July 2020. The payment was skipped due to poor state economic conditions during the pandemic.

SB23-056, passed during the 2023 legislative session, directed approximately $14.5 million in additional repayment.

These payments, made on behalf of PERA covered employers, are allocated based on the proportionate amount of annual payroll to the School Division Trust Fund, State Division Trust Fund, Judicial Division Trust Fund, and Denver Public Schools Division Trust Fund. GAAP (Generally Accepted Accounting Principles) requires each entity to report its proportionate share of the on-behalf payments as both a revenue and expenditure. Because these offsetting entries have no financial impact on district operations, we have chosen to record them in a stand-alone sub fund to the General Fund.

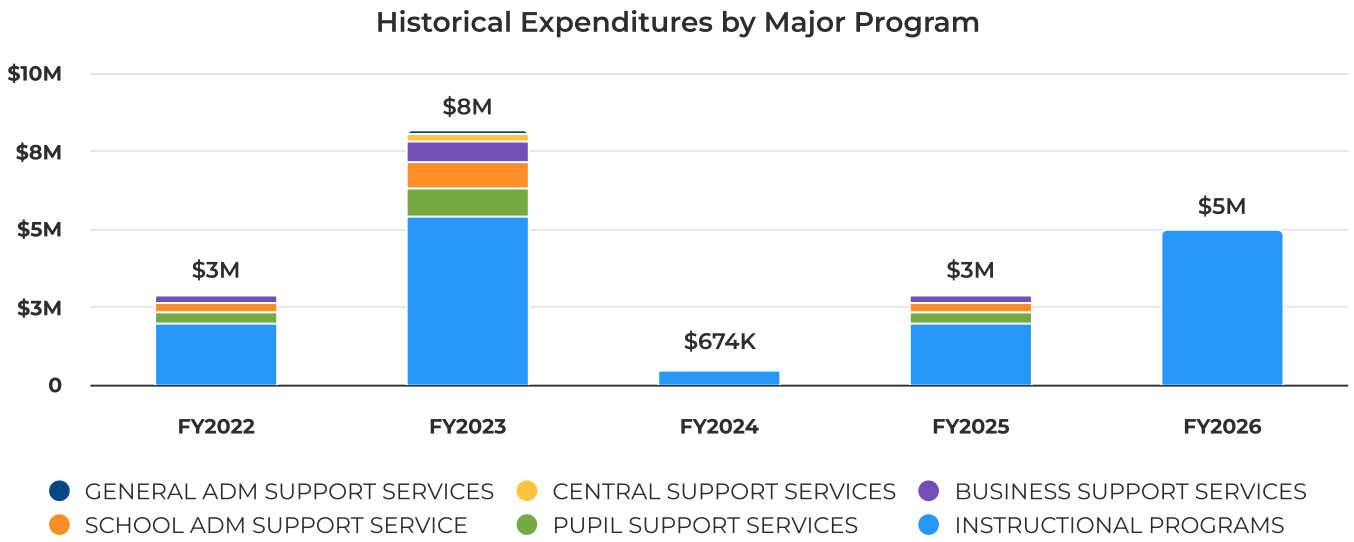
Colorado PERA does not provide the calculations of each district's proportionate share of on-behalf payments until after year-end. As such, budgeted amounts represent a conservative estimate based on prior years' data.



Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$0**	**$0**	**$0**	**$0**	**$0**
Revenues					
STATE SOURCES	$2,960,695	$8,187,551	$673,802	$2,966,655	$5,000,000
Total Revenues	**$2,960,695**	**$8,187,551**	**$673,802**	**$2,966,655**	**$5,000,000**
Expenditures					
CLAIM	$2,960,695	$8,187,551	$673,802	$2,966,655	$5,000,000
Total Expenditures	**$2,960,695**	**$8,187,551**	**$673,802**	**$2,966,655**	**$5,000,000**
Total Revenues Less Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance	**$0**	**$0**	**$0**	**$0**	**$0**

Expenditures by Major Program



Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INSTRUCTIONAL PROGRAMS	$1,962,592	$5,383,730	$439,816	$1,959,212	$5,000,000
PUPIL SUPPORT SERVICES	$342,193	$893,861	$80,936	$346,528	$0
GENERAL ADM SUPPORT SERVICES	$48,856	$139,707	$11,141	$51,241	$0
SCHOOL ADM SUPPORT SERVICE	$289,736	$855,645	$67,102	$286,595	$0
BUSINESS SUPPORT SERVICES	$241,880	$690,037	$56,777	$246,995	$0
CENTRAL SUPPORT SERVICES	$75,437	$224,571	$18,029	$76,084	$0
Total Expenditures	**$2,960,695**	**$8,187,551**	**$673,802**	**$2,966,655**	**$5,000,000**

Fund Balance

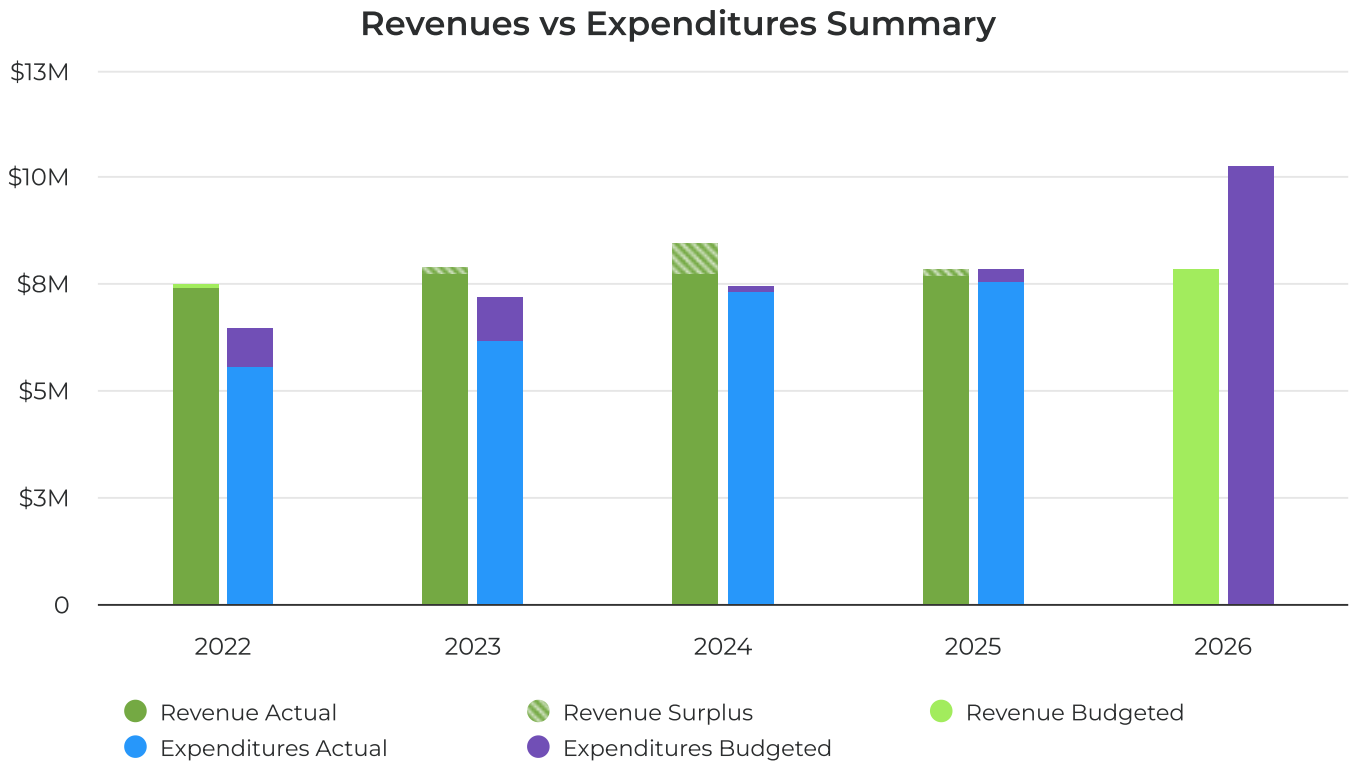
PERA On-Behalf Fund has equal revenues and expenditures each fiscal year resulting in a zero fund balance.

2024 MILL LEVY OVERRIDE

On November 7, 2017, School District 51 voters approved a mill levy override to raise property taxes within District 51 boundaries by $6.5 million annually for ten years.

In the November 2024 election, the mill levy override was renewed permanently, specifically for the following purposes:

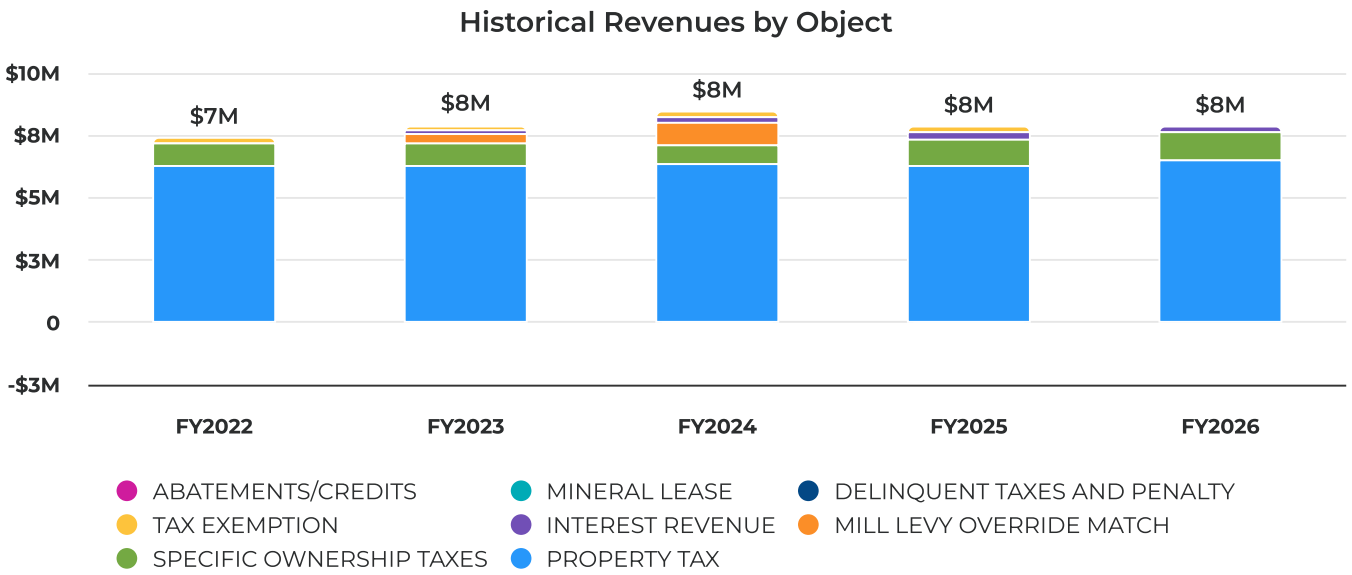
- Retaining additional student instructional days in the school calendar
- Updating instructional materials and educator training
- Helping extend the life of buildings with funding for maintenance needs
- Retaining positions in technology support for schools



Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$2,392,405**	**$4,247,914**	**$5,957,877**	**$7,094,498**	**$7,412,590**
Revenues					
LOCAL SOURCES	$7,169,364	$7,270,679	$7,344,953	$7,648,311	$7,825,000
INTERMEDIATE SOURCES	$212,538	$210,570	$195,674	$185,018	$0
STATE SOURCES	$0	$405,666	$912,670	$0	$0
Total Revenues	**$7,381,902**	**$7,886,914**	**$8,453,297**	**$7,833,329**	**$7,825,000**
Expenditures					
SALARIES	$274,592	$272,389	$266,822	$274,622	$446,386
BENEFITS	$96,134	$91,956	$92,710	$93,783	$163,209
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$173,655	$410,407	$692,395	$106,370	$906,575
OTHER PURCHASED SERVICES	$6,240	$13,649	$92,902	$45,757	$0
SUPPLIES	$200,775	$204,776	$116,227	$494,406	$0
PROPERTY	$756,598	$408,083	$1,045,058	$1,004,728	$3,298,023
TRANSFERS	$3,666,480	$4,442,958	$4,642,618	$5,171,130	$5,037,748
TRANSFERS TO CHARTER SCHOOLS	$351,920	$332,735	$367,944	$324,441	$423,560
Total Expenditures	**$5,526,393**	**$6,176,952**	**$7,316,675**	**$7,515,237**	**$10,275,501**
Total Revenues Less Expenditures	**$1,855,509**	**$1,709,962**	**$1,136,622**	**$318,092**	**-$2,450,501**
Ending Fund Balance	**$4,247,914**	**$5,957,876**	**$7,094,499**	**$7,412,590**	**$4,962,089**

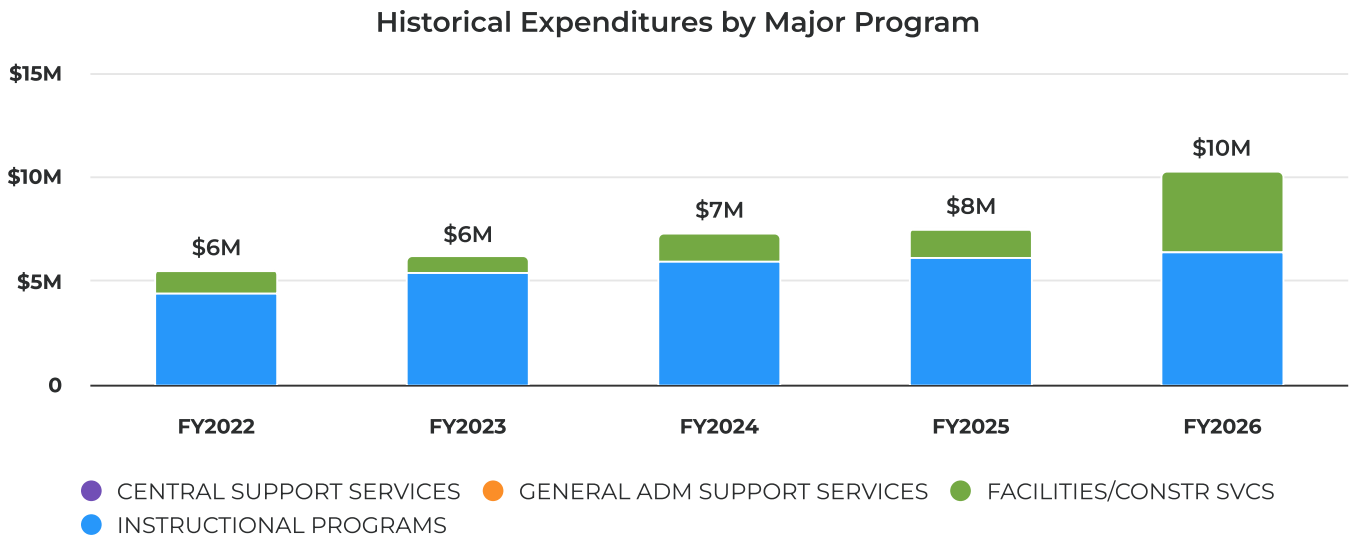
Revenues by Object



Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
PROPERTY TAX	$6,286,192	$6,308,830	$6,340,780	$6,301,768	$6,500,000
SPECIFIC OWNERSHIP TAXES	$871,803	$832,424	$745,714	$1,042,429	$1,100,000
DELINQUENT TAXES AND PENALTY	$13,436	$2,640	$2,807	$4,875	$0
ABATEMENTS/CREDITS	-$9,831	-$3,384	-$2,981	-$838	$0
INTEREST REVENUE	$7,764	$130,168	$258,633	$300,076	$225,000
MINERAL LEASE	$391	$0	$0	$0	$0
TAX EXEMPTION	$212,148	$210,570	$195,674	$185,018	$0
MILL LEVY OVERRIDE MATCH	$0	$405,666	$912,670	$0	$0
Total Revenues	**$7,381,902**	**$7,886,914**	**$8,453,297**	**$7,833,329**	**$7,825,000**

Expenditures by Major Program



Expenditures by Major Program

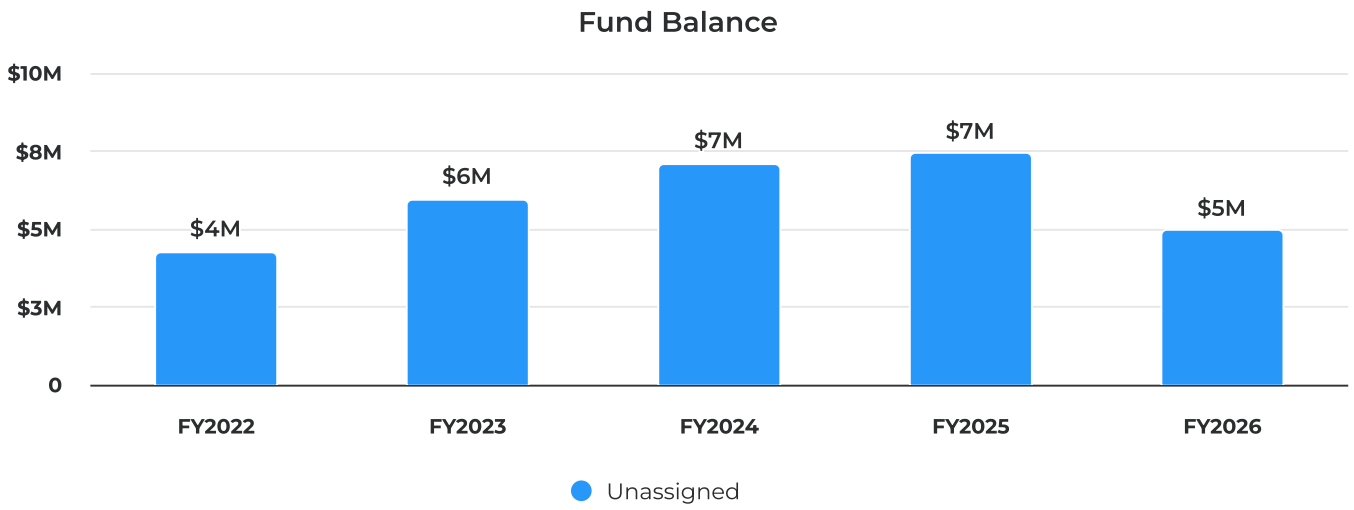
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INSTRUCTIONAL PROGRAMS	$4,382,853	$5,388,264	$5,895,818	$6,125,913	$6,351,383
GENERAL ADM SUPPORT SERVICES	$16,216	$16,260	$16,268	$16,191	$16,500
CENTRAL SUPPORT SERVICES	$2,828	$1,253	$0	$2,239	$0
FACILITIES/CONSTR SVCS	$1,124,495	$771,174	$1,404,590	$1,370,894	$3,907,618
Total Expenditures	**$5,526,393**	**$6,176,952**	**$7,316,675**	**$7,515,237**	**$10,275,501**

The increase in expenditures in FY 2025 is driven by two initiatives with one-time costs:

State Mill Levy Match funds received in FY 2023 and FY 2024 will be utilized in FY 2025 to support a school Chromebook refresh.

Funds earmarked for priority maintenance will be used as a one-time upfront contribution towards the district's energy performance projects, which include districtwide lighting upgrades and replacement of several HVAC units that have exceeded their useful life. While the majority of this project will be financed through a lease-purchase agreement (Fund 44), $1.3 million in Maintenance Mill Levy Override funds (Fund 17) will be applied as an up-front contribution.

Fund Balance



Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	$4,247,914	$5,957,877	$7,094,498	$7,412,590	$4,962,089
Total Fund Balance	**$4,247,914**	**$5,957,877**	**$7,094,498**	**$7,412,590**	**$4,962,089**

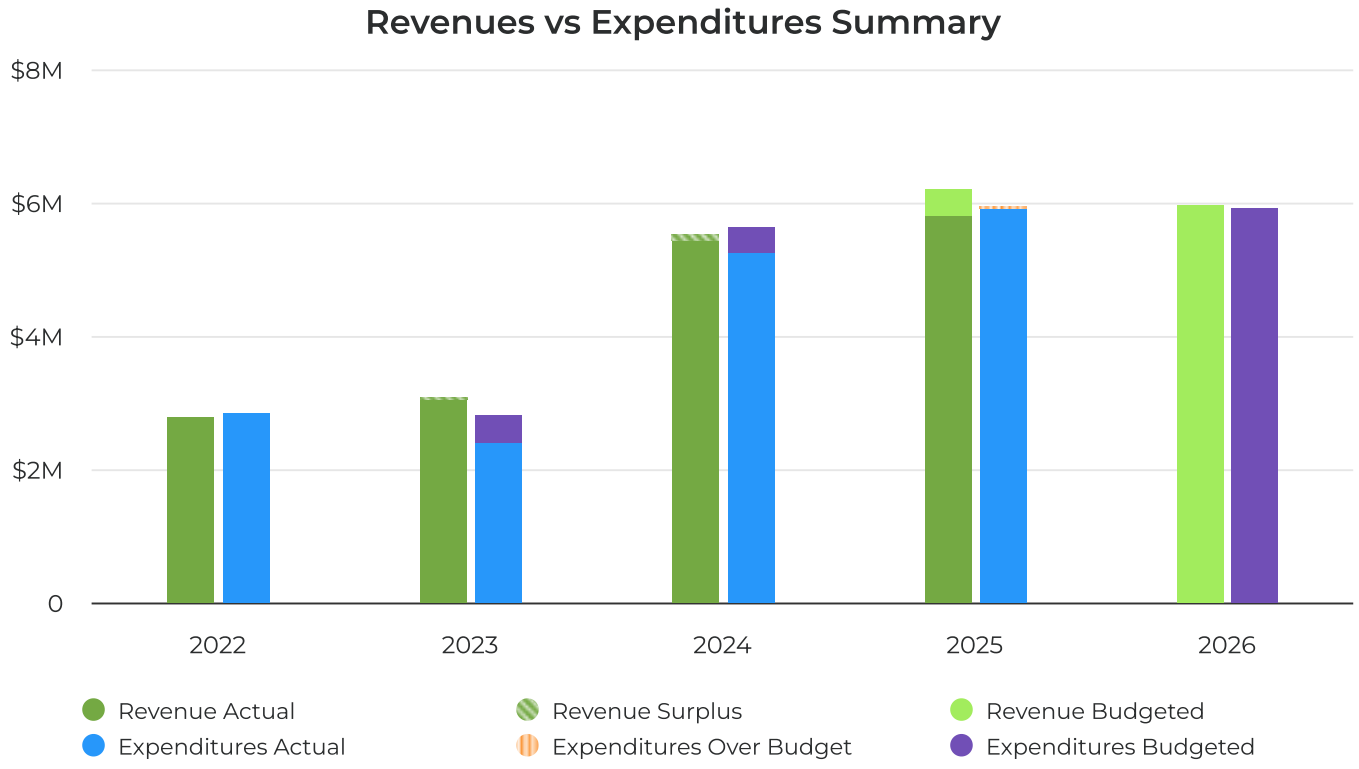
PRESCHOOL

Universal Preschool (UPK) Colorado ensures that every child in the year before they are eligible for kindergarten can receive half-day, state-funded preschool programming, beginning in the 2023-24 school year.

UPK Colorado was created as a result of Proposition EE, approved by voters, that increased taxes on nicotine products in order to fund various health and education programs, including preschool. This revenue source, along with previously existing state revenues for preschools, will merge into a single funding stream to support the UPK program.

Prior to the 2023-24 school year, preschool in Colorado was funded through the Colorado Preschool Program (CPP) specifically for children considered to be “at-risk” through the allocation of slots available to each school district. Additionally, Special Education qualifying preschoolers were previously included in the October student count for which school districts received General Fund per-pupil revenue (PPR).

UPK funding is based on student count throughout the year and hours of available programming. The fiscal year 2025-26 budget is based on 753 students as of October.



Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$194,885**	**$137,064**	**$808,744**	**$1,088,901**	**$946,479**
Revenues					
LOCAL SOURCES	$136	$6,413	$54,092	$103,075	$93,750
STATE SOURCES	$0	$0	$5,071,165	$5,301,228	$5,481,624
TRANSFERS	$2,797,361	$3,054,188	$400,000	$400,000	$400,000
Total Revenues	**$2,797,497**	**$3,060,601**	**$5,525,257**	**$5,804,303**	**$5,975,374**
Expenditures					
SALARIES	$1,681,231	$1,368,051	$3,755,252	$4,318,524	$4,265,774
BENEFITS	$710,173	$554,316	$1,390,406	$1,566,923	$1,570,875
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$403,612	$421,818	$3,434	$5,777	$0
PURCHASED PROPERTY SERVICES	$0	$0	$0	$412	$0
OTHER PURCHASED SERVICES	$5,467	$6,868	$8,788	$20,029	$0
SUPPLIES	$38,794	$24,559	$69,931	$23,860	$77,000
OTHER USES OF FUNDS	$7,483	$1,059	$9,865	$8,340	$0
PROPERTY	$8,560	$12,250	$7,423	$2,860	$0
Total Expenditures	**$2,855,319**	**$2,388,921**	**$5,245,100**	**$5,946,725**	**$5,913,649**
Total Revenues Less Expenditures	**-$57,821**	**$671,680**	**$280,158**	**-$142,422**	**$61,725**
Ending Fund Balance	**$137,064**	**$808,744**	**$1,088,902**	**$946,479**	**$1,008,204**

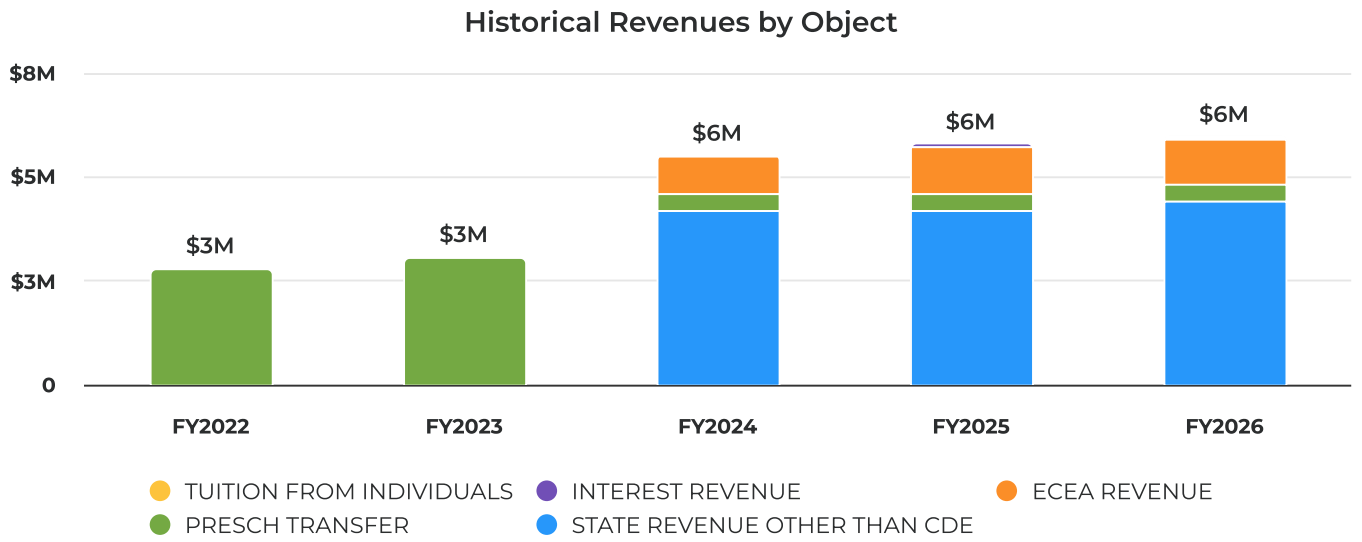
CPP Preschool FTE:

- FY 2021-22: 282.0
- FY 2022-23: 293.5

UPK October Preschool Student Count:

- FY 2023-24: 795
- FY 2024-25: 816
- FY 2025-26: 753

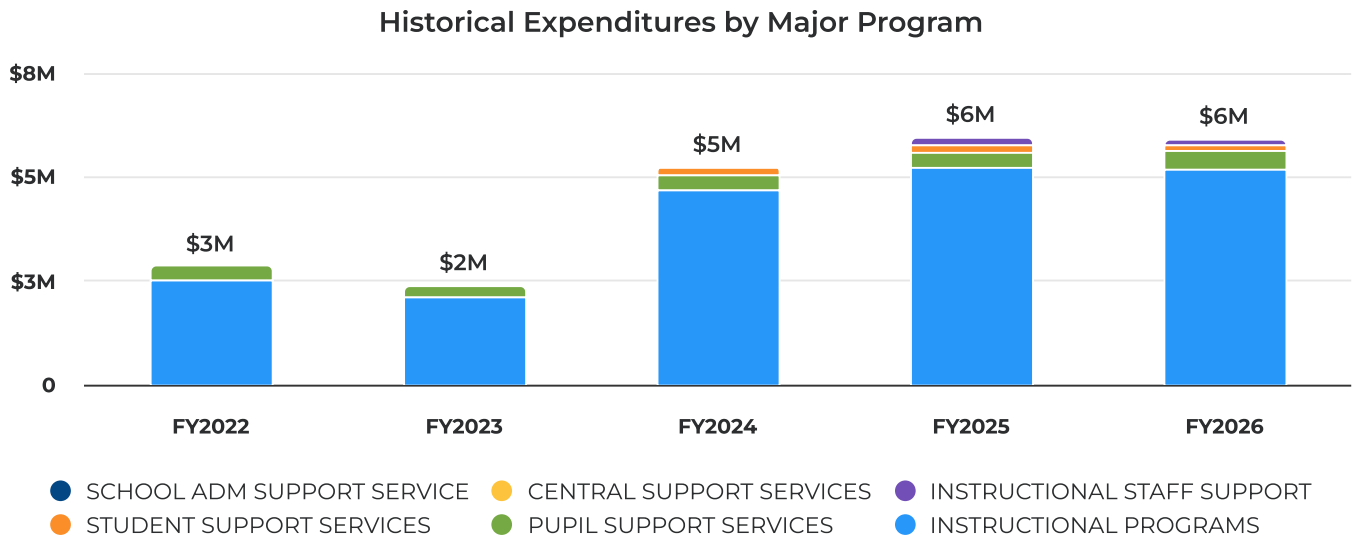
Revenues by Object



Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
TUITION FROM INDIVIDUALS	$0	$0	$0	$16,500	$13,750
INTEREST REVENUE	$136	$6,413	$54,092	$86,575	$80,000
STATE REVENUE OTHER THAN CDE	$0	$0	$4,192,689	$4,168,731	$4,392,642
ECEA REVENUE	$0	$0	$878,476	$1,132,497	$1,088,982
PRESCH TRANSFER	$2,797,361	$3,054,188	$400,000	$400,000	$400,000
Total Revenues	**$2,797,497**	**$3,060,601**	**$5,525,257**	**$5,804,303**	**$5,975,374**

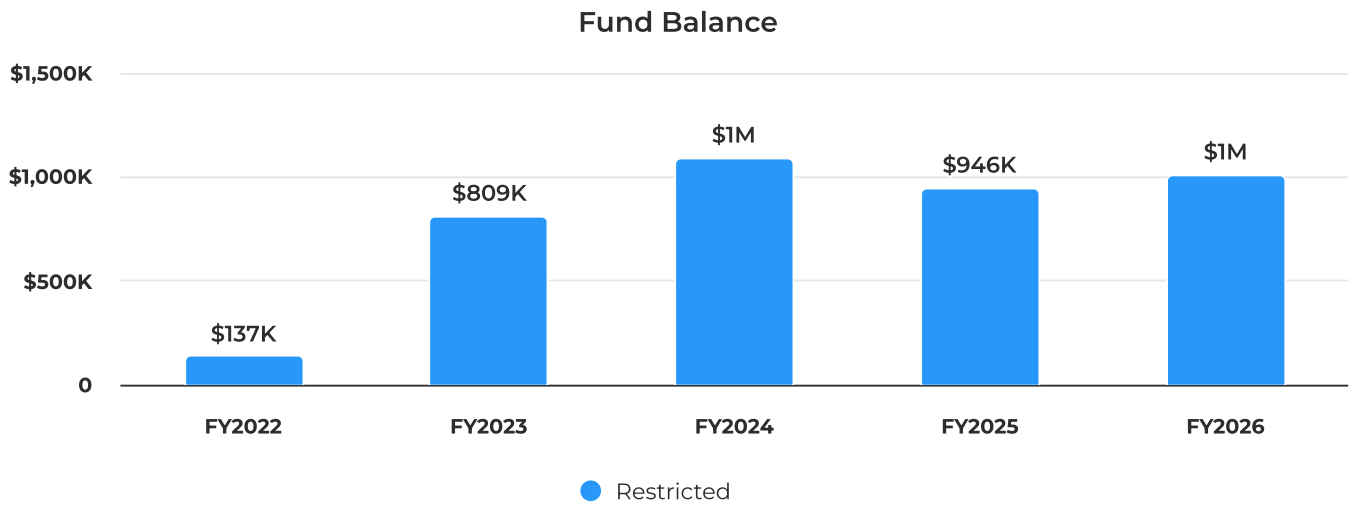
Expenditures by Major Program



Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INSTRUCTIONAL PROGRAMS	$2,529,488	$2,091,885	$4,667,707	$5,224,312	$5,174,844
PUPIL SUPPORT SERVICES	$325,094	$291,265	$386,126	$370,936	$435,341
STUDENT SUPPORT SERVICES	$0	$0	$162,113	$180,128	$142,990
INSTRUCTIONAL STAFF SUPPORT	$0	$0	$0	$159,199	$160,474
SCHOOL ADM SUPPORT SERVICE	$0	$0	$0	$649	$0
CENTRAL SUPPORT SERVICES	$737	$5,771	$29,153	$11,500	$0
Total Expenditures	**$2,855,319**	**$2,388,921**	**$5,245,100**	**$5,946,725**	**$5,913,649**

Fund Balance



Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Restricted	$137,064	$808,744	$1,088,901	$946,479	$1,008,204
Total Fund Balance	**$137,064**	**$808,744**	**$1,088,901**	**$946,479**	**$1,008,204**

Independence Academy Charter School

By Resolution adopted October 21, 2003, Mesa County Valley School District 51 Board of Education approved an application by Deep River Charter School to begin operations not later than the 2004-05 school year for a term of 3 years. Deep River changed its name to Independence Academy beginning with the 2006-07 school year.

Independence Academy Charter School is organized and maintained as a separate legal entity from the district, constituting a public school in the state of Colorado. It is the desire of both the district and the charter school that the charter school be accountable to the Board and subject to the ultimate authority of the Board, but that the Board grant the charter school flexibility to achieve successful educational results in new and innovative ways. The charter school is designed to increase the educational opportunities of at-risk pupils within the meaning of sections 22-30.5-103 and 109(2), C.R.S.

The revenue for the 2025-26 school year is based on 519 student FTE.

Per Pupil Revenue $11,179.53 X 519 student FTE = $5,802,176

Independence Academy Charter School Website

Governmental Funds Independence Academy Charter School

Summary Statement Independence Academy Charter School (11)

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	**2025-26 Re-Adopted Budget**
GENERAL OPERATING FUND REVENUE:					
ECEA Spec Ed	$61,525	$77,057	$93,942	$99,803	**$100,000**
Interest	544	69,388	126,696	116,608	**120,000**
Read Act	13,090	0	0	0	**0**
Miscellaneous Income/Asset Sale	11,377	3,714	37,331	86,453	**50,000**
Pre-k Fees	123,329	125,753	232,725	254,830	**225,000**
Material Fee	17,968	28,146	27,788	27,990	**40,000**
Tech Fees	11,147	7,785	795	3,230	**100**
Elective Class Fees	0	0	455	0	**0**
Library Fees	0	800	(180)	0	**0**
Rental Income	1,000	0	0	0	**10,000**
MCVSD#51 Mill Levy Override	179,414	191,557	207,792	219,693	**294,624**
Mill Levy Matching Grant	0	8,408	20,587	0	**0**
Erate	3,962	0	0	30,836	**0**
Donation	159	249	0	0	**0**
CDHS Stabilization Grant	16,885	13,508	7,023	0	**0**
Mesa County QRIS Grant	0	1,262	0	0	**0**
Capacity Building Grant	0	9,025	0	0	**0**
Grant 3281 At-Risk Mitigation	14,232	0	0	0	**0**
PERA on Behalf	0	0	9,753	44,097	**44,000**
Total Revenue	$454,632	$536,653	$764,708	$883,541	**$883,724**
EXPENDITURE:					
Salaries	$1,799,848	$1,869,128	$2,341,080	$2,576,683	**$3,313,400**
Benefits	704,082	627,207	897,902	1,146,754	**1,200,000**
Capital Projects	213,527	518,593	114,528	110,932	**220,000**
Facility Rent	560,583	551,740	535,031	648,655	**847,500**
Purchased Services	553,821	626,874	698,252	735,063	**800,000**
Supplies	71,606	89,656	116,170	204,554	**130,000**
Professional Development	54,576	56,167	56,395	62,406	**50,000**
Equipment/Furniture	6,142	90,598	19,941	18,287	**6,000**
Technology	63,906	56,668	162,051	64,157	**70,000**
Curriculum	1,611	0	1,086	0	**0**
Other Expenses	0	0	0	10	**5,000**
PERA on Behalf	0	0	0	0	**44,000**
Total Expenditure/Contingency	$4,029,703	$4,486,631	$4,942,436	$5,567,500	**$6,685,900**
Expenditure/Contingency+(-) Revenue	($3,575,071)	($3,949,978)	($4,177,728)	($4,683,960)	**($5,802,176)**
Transfer from General Fund=$11,179.53 x 519 FTE	$3,752,140	$4,114,670	$4,585,314	$4,974,886	**$5,802,176**
Fund Balance (Deficit) at Beginning of Year	4,469,870	4,646,940	4,755,107	5,162,693	**5,453,619**
Fund Balance (Deficit) at End of Year	$4,646,940	$4,811,632	$5,162,693	$5,453,619	**$5,453,619**
MILL LEVY:					
MCVSD#51 Mill Levy Override 2017/2024	$124,834	$130,722	$135,573	$138,993	**$183,738**
Total Revenue	$124,834	$130,722	$135,573	$138,993	**$183,738**
EXPENDITURE:					
Curriculum	$77,880	$93,854	$93,514	$53,225	**$100,000**
Technology	16,033	0	0	53,342	**13,738**
Professional Development	11,932	31,332	50,505	60,257	**70,000**
Total Expenditure	$105,845	$125,186	$144,019	$166,824	**$183,738**
Expenditure + (-) Revenue	$18,989	$5,536	($8,446)	($27,831)	**$ 0**
Fund Balance (Deficit) at Beginning of Year	58,958	77,947	83,483	75,037	**47,206**
Fund Balance (Deficit) at End of Year	$77,947	$83,483	$75,037	$47,206	**$47,206**
GRANT REVENUE:					
ESSER I Funds	$0	$0	$0	$0	**$0**
ESSR III funds	73,170	686,007	0	0	**0**
ESSER II Funds	177,540	0	0	0	**0**
Capital Construction Revenue	125,940	163,183	180,273	177,540	**177,500**
Total Revenue	$376,650	$849,190	$180,273	$177,540	**$177,500**

EXPENDITURE:					
ESSER I Funds	$0	$0	$0	$0	**$0**
ESSR III funds	56,954	633,040	52,967	0	**0**
ESSER II Funds	216,280	0	0	0	**0**
CARES Act	(356)	0	0	0	**0**
Capital Construction Revenue	125,940	163,183	180,273	177,540	**177,500**
Total Expenditure	$398,818	$796,223	$233,240	$177,540	**$177,500**
Expenditure + (-) Revenue	($22,168)	$52,967	($52,967)	$ 0	**$0**
Fund Balance (Deficit) at Beginning of Year	18,633	(3,535)	49,432	(3,535)	**(3,535)**
Fund Balance (Deficit) at End of Year	($3,535)	$ 49,432	($3,535)	($3,535)	**($3,535)**
FUNDRAISING REVENUE:					
Fees: Supplies/Field Trips	$103,078	$92,213	$119,423	$109,940	**$115,000**
Local Fundraising	25,803	32,069	41,064	28,209	**20,000**
Other Income	11,144	3,138	2,486	3,639	**1,000**
Total Revenue	$140,025	$127,421	$162,973	$141,788	**$136,000**
EXPENDITURE:					
Purchased Services	$121,217	$237,772	$210,615	$172,978	**$136,000**
Total Expenditure	$121,217	$237,772	$210,615	$172,978	**$136,000**
Expenditure + (-) Revenue	$18,808	($110,351)	($47,642)	($31,190)	**$ 0**
Fund Balance (Deficit) at Beginning of Year	343,284	362,092	233,483	185,841	**154,651**
Fund Balance (Deficit) at End of Year	$362,092	$251,741	$185,841	$154,651	**$154,651**
CAPITAL PROJECTS FUND - BUILDING					
Proceeds from Issuance of Debt, Less Discount	$0	$0	$0	$6,767,907	**$0**
Building Lease Revenue	673,704	702,238	702,938	810,140	**1,025,000**
Bond Accounts Interest/Dividend	440	30,850	53,268	178,303	**150,000**
Total Revenue	$674,144	$733,088	$756,206	$7,756,350	**$1,175,000**
EXPENDITURE:					
Debt Service Payments	$521,288	$697,838	$697,338	$776,514	**$1,370,000**
Excess Funds Transfer to IACS	1,172	722	35,004	54,719	**55,000**
Bond Insurance	0	0	0	57,505	**0**
Project Construction	1,054,937	0	0	1,735,416	**5,100,000**
Total Expenditure	$1,577,397	$698,559	$732,342	$2,624,153	**$6,525,000**
Expenditure + (-) Revenue	($903,253)	$ 34,528	$ 23,864	$ 5,132,197	**($5,350,000)**
Fund Balance (Deficit) at Beginning of Year	2,155,919	1,252,666	1,287,194	1,311,058	**6,443,255**
Fund Balance (Deficit) at End of Year	$1,252,666	$1,287,194	$1,311,058	$6,443,255	**$1,093,255**

(continued from above)

Juniper Ridge Community School

Juniper Ridge Community School is a multicultural K-8 charter school using an arts and nature-based curriculum rooted in the Waldorf tradition.

A great body of research suggests the Waldorf approach of using art, nature, and a unique understanding of child development helps all children—regardless of aptitude or socio-economic status--reach remarkable academic and personal success. Waldorf-inspired graduates love to learn and continue to seek knowledge far beyond the last day of school, becoming highly valuable employees and community members.

Traditional Waldorf schools are tuition-based and often inaccessible to all but a small tier of students. JRCS believes this outstanding educational model should be available to all children, regardless of finances, which is at the heart of the creation of this outstanding school.

The revenue for the 2025-26 school year is based on 403 student FTE.

Per Pupil Revenue $11,179.53 X 403 student FTE = $4,505,351

Juniper Ridge Community School Website

Governmental Funds Juniper Ridge Community School

Summary Statement Juniper Ridge Community School (11)

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Re-Adopted Budget
GENERAL OPERATING FUND REVENUE:					
Lions Club Grant	$ 0	$ 15,000	$ 0	$ 0	**$ 0**
Miscellaneous	5,274	12,439	18,695	77,797	**0**
Special Ed Revenue	83,800	134,170	126,151	163,315	**156,737**
At Risk Mitigation Funding	30,216	0	0	0	**0**
Fundraising/Contributions	25,207	41,197	68,139	69,030	**5,000**
Interest	948	10,971	21,117	25,102	**500**
Material Fees	28,166	40,800	75,196	33,607	**52,677**
Capital Construction Grant	103,252	153,782	177,847	153,163	**165,000**
Before and After Care	11,552	13,780	10,059	0	**0**
Refund MCVSD#51	0	0	222	0	**0**
MCVSD#51 Mill Levy Override 2024	137,194	115,837	116,291	112,762	**142,671**
MCVSD#51 Mill Levy Override 1996,2004	172,017	156,421	178,237	178,233	**228,774**
Mill Levy Override Matching Fund	0	0	17,659	0	**0**
ESSER II Grant	129,528	115,734	30,751	0	**0**
ESSER III Grant	585,889	95,739	0	0	**0**
Title 1	0	0	0	157,705	**158,120**
READ Act	48,344	70,432	53,417	49,772	**54,102**
Total Revenue	$ 1,361,387	$ 976,302	$ 893,781	$ 1,020,486	**$ 963,581**
EXPENDITURE:					
Salaries	$ 1,887,184	$ 1,983,835	$ 2,115,662	$ 2,395,059	**$ 2,732,000**
Benefits	586,861	584,334	612,965	716,882	**841,841**
Contingency/Reserve	0	10,000	0	0	**178,000**
Purchased Services	373,135	786,663	306,950	444,201	**287,500**
Special Ed Purchased Services	114,431	63,831	42,210	76,028	**90,000**
Gifts	30	194	10	0	**0**
ESSER II	87,884	97,903	28,996	0	**0**
ESSER III	629,173	184,559	0	0	**0**
READ Act	66,543	58,603	43,157	46,270	**54,102**
Supplies/Equipment	81,527	79,105	93,127	84,944	**166,150**
Dues and Fees	7,698	8,507	10,813	10,753	**11,000**
Admin Supplies	11,043	18,199	19,940	23,776	**29,000**
Advertising/Marketing	19,766	12,557	11,452	14,867	**25,000**
Background Checks	629	491	1,200	0	**0**
HR Services	0	3,293	5,044	12,606	**86,100**
Banking and Square Fees	2,130	1,184	1,739	2,348	**2,500**
Bad Debts	0	0	0	10,196	**0**
Non-Revenue Festival	3,934	3,394	2,112	2,895	**5,000**
Ren Festival	1,140	95	0	0	**0**
Board Events	2,737	871	792	2,260	**1,000**
Class Fund Expenses	421	1,210	32,505	40,517	**20,400**
Fundraising Expenses	600	556	160	0	**0**
Pupil Activities	1,860	1,472	80	0	**0**
Professional Development/Supplies/Travel	51,995	40,593	31,923	55,602	**75,800**
Equipment/Furniture	15,454	2,529	8,208	7,169	**247,239**
Rentals	64,807	77,744	99,465	6,901	**0**
COP Payments - Building & Modular Rent	501,983	556,710	514,145	497,650	**475,800**
Supplies/Equipment-Lease	0	428	0	0	**0**
Utilities	98,060	121,757	119,124	130,805	**120,800**
Custodial	0	1,260	31,160	1,188	**0**
Tech Charges - UPN WAN	15,578	1,896	78,104	15,408	**19,200**
Before and After Care	8,551	8,275	5,325	0	**0**

Other Expenses	3,038	2,117	104	49,044	**0**
Volunteer Expenses	0	0	131	361	**500**
Family Council Expenses	0	3,149	4,435	83	**0**
Building Project	0	172,978	1,084,351	173,856	**0**
Total Expenditure/Contingency	$ 4,638,192	$ 4,890,292	$ 5,305,389	$ 4,821,667	**$ 5,468,932**
Expenditure/Contingency+(-) Revenue	($3,276,806)	($3,913,990)	($4,411,608)	($3,801,181)	**($4,505,351)**
Transfer from General Fund = $11,179.53 x 403 FTE	$ 3,530,166	$ 3,772,474	$ 3,933,136	$ 4,036,025	**$ 4,505,351**
Fund Balance (Deficit) at Beginning of Year		1,196,990	1,055,474		**1,086,053**
Fund Balance, Restated at Beginning of Year	943,630	0	0	851,209	**0**
Fund Balance (Deficit) at End of Year	$ 1,196,990	$ 1,055,474	$ 577,003	$ 1,086,053	**$ 1,086,053**

Mesa Valley Community School

In 2007, a group of families and community members in the Grand Valley began exploring the idea of blending homeschooling with public schooling, keeping the best of each and making a hybrid more robust than either alone.

After negotiating a contract with School District #51, Mesa Valley Vision—Home and Community Program opened its doors for the first time. The 2008-09 school year was the first of six great years of operation for MVV. Families liked the opportunities MVV provided, and the school did very well, getting excellent performance ratings.

In 2013, it became clear that the structure of MVV as a contract school would be impossible to maintain, and the difficult decision was made to close the doors of MVV at the end of the 2013-14 school year.

However, many people were not willing to let this great idea die. Too many students have benefited from being able to pursue a personalized learning plan supported by district and private resources. A group of people worked hard to create a new school which would fill the gap that MVV was leaving behind. This school would also be built on the solid principles of personalized education in a variety of environments.

In early 2014, an application for Mesa Valley Community School to become a District #51 charter school was submitted for approval and the new school opened its doors for the 2014-15 school year.

The revenue for the 2025-26 school year is based on 274.42 student FTE.

Per Pupil Revenue $11,179.53 X 274.42 student FTE = $3,067,887

Mesa Valley Community School Website

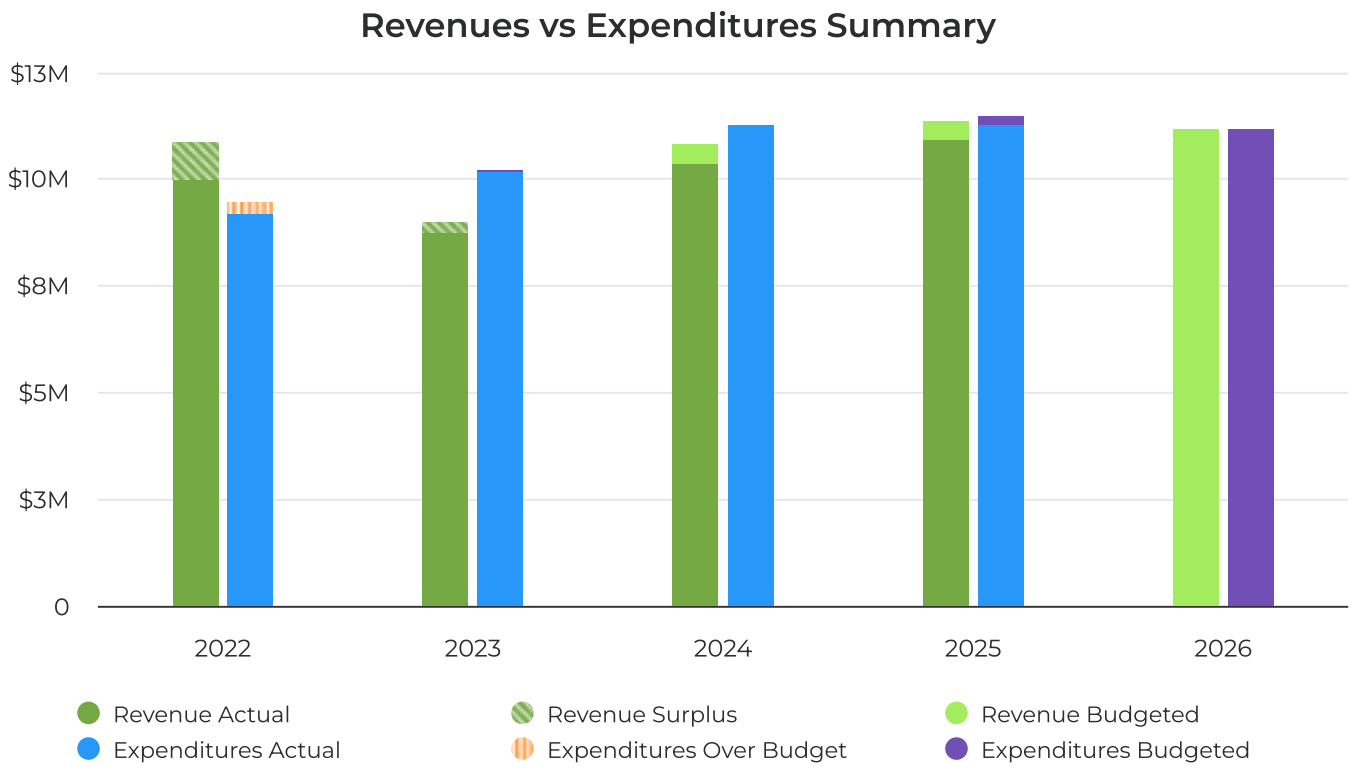
Governmental Funds Mesa Valley Community School

Summary Statement Mesa Valley Community School (11)

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	**2025-26 Re-Adopted Budget**
GENERAL OPERATING FUND					
REVENUE:					
Capital Construction Fund	$ 108,395	$ 145,808	$ 112,590	$ 61,187	**$ 69,760**
Colorado Read Act	23,655	12,987	9,139	0	**0**
CO On-behalf Payment/PERA	37,329	0	76,972	26,417	**30,000**
Donations-Unrestricted	0	111	2,891	6,150	**4,500**
Interest Income	1,268	12,440	21,187	23,932	**20,000**
MCVSD#51 Mill Levy Override 2024	109,628	73,704	67,573	72,686	**97,151**
MCVSD#51 Mill Levy Override 1996, 2004	157,558	108,004	103,569	114,889	**155,782**
Mill Levy Matching Grant	0	4,741	10,261	0	**0**
Intermediate Source Grant	0	2,000	0	0	**0**
Misc. Income	203	291	0	4,916	**0**
Categorical Funding Per Pupil (SPED)	78,829	47,828	67,101	72,584	**73,520**
ESSER	407,271	444,771	287,485	0	**0**
State Facilities Incentive Grant (SFIG)	0	0	0	22,662	**27,001**
Student Fees	152,471	81,870	0	106	**0**
Fees - Events	0	0	925	1,645	**0**
Fundraisers	0	0	527	740	**0**
Student Activity Fund	0	0	183	1,931	**0**
Total Revenue	$1,076,607	$934,556	$760,403	$409,845	**$477,714**
EXPENDITURE:					
Salaries/Benefits (100,200)	$ 2,307,710	$ 1,974,658	$ 1,926,516	$ 2,161,720	**$ 2,404,815**
Purchased Services (300,400,500)	183,386	175,305	197,200	196,107	**217,250**
Professional Development (0580)	3,147	2,518	3,221	2,333	**6,000**
Direct Services D51 (0590)	34,281	20,256	20,751	24,836	**27,514**
Student Services Personnel (0594)	101,846	50,997	91,648	51	**100**
D51 3% Administrative (0595)	72,598	63,216	55,020	67,525	**92,037**
Contract Services (0599)	0	0	0	68,948	**55,000**
Supplies (0600)	152,583	108,217	138,738	150,452	**168,570**
Events (0690)	11,613	11,647	11,694	13,362	**11,750**
Property - including lease (0700)	612,274	204,675	236,571	291,429	**329,375**
Furniture/Fixtures/Equipment (0730)	15,315	8,487	40,174	38,395	**28,000**
Dues/Fees (0800)	5,654	3,692	13,082	8,388	**9,000**
PERA on Behalf Payments	0	0	0	26,417	**0**
ESSER	407,271	410,403	202,593	0	**0**
CARES Act	0	0	0	0	**0**
Instructional Supplies	718,335	362,463	82,800	49,714	**68,590**
Contingency Funds	0	0	0	0	**127,600**
Total Expenditure/Contingency	$ 4,626,014	$ 3,396,533	$ 3,020,006	$ 3,099,677	**$ 3,545,601**
Expenditure/Contingency+(-) Revenue	($3,549,406)	($2,461,977)	($2,259,603)	($2,689,832)	**($3,067,887)**
Transfer from General Fund =$11,179.53 x 274.42 FTE	3,171,233	2,319,950	2,285,433	2,601,618	**3,067,887**
Fund Balance (Deficit) at Beginning of Year	$ 1,071,601	$ 760,060	$ 618,033	$ 643,863	**$ 555,649**
Fund Balance (Deficit) at End of Year	$ 693,428	$ 618,033	$ 643,863	$ 555,649	**$ 555,649**

NUTRITION SERVICES

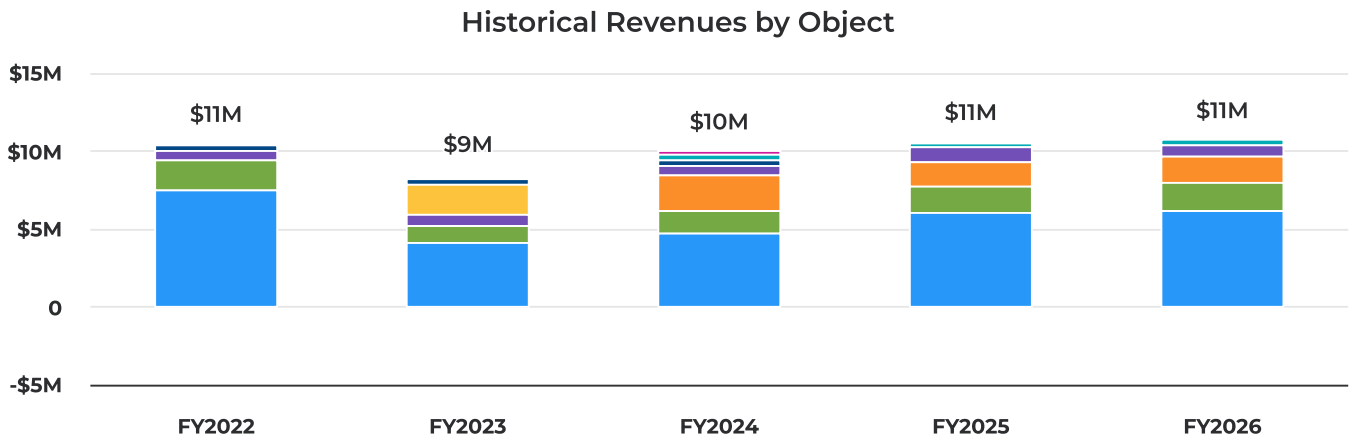
The Nutrition Services Special Revenue Fund accounts for the revenue and expenditures associated with the District's school breakfast and lunch programs. Funding is provided by food sales, the United States Department of Agriculture's National School Breakfast, Lunch, and Summer Food Programs, and funding from Colorado's Healthy School Meals for All program.



Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$2,116,507**	**$3,545,825**	**$2,356,197**	**$1,474,610**	**$1,121,255**
Revenues					
LOCAL SOURCES	$219,991	$2,214,053	$132,562	$81,238	$127,696
STATE SOURCES	$59,810	$154,182	$2,842,054	$1,892,650	$2,180,004
FEDERAL SOURCES	$10,510,813	$6,495,885	$7,270,784	$8,824,678	$8,756,559
TRANSFERS	$87,502	$103,643	$118,778	$125,324	$119,301
Total Revenues	**$10,878,116**	**$8,967,763**	**$10,364,178**	**$10,923,890**	**$11,183,560**
Expenditures					
SALARIES	$2,992,397	$3,279,014	$3,804,735	$4,191,797	$4,131,413
BENEFITS	$1,188,770	$1,350,310	$1,562,592	$1,670,918	$1,737,171
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$110,583	$41,912	$111,864	$87,938	$80,345
PURCHASED PROPERTY SERVICES	$68,720	$84,722	$91,776	$108,078	$95,199
OTHER PURCHASED SERVICES	$198,177	$174,120	$200,449	$158,659	$128,250
SUPPLIES	$4,279,947	$4,354,380	$5,013,919	$5,048,973	$4,768,905
OTHER USES OF FUNDS	$2,327	$3,289	$3,892	$7,149	$7,500
PROPERTY	$607,878	$869,644	$456,539	$3,732	$225,836
Total Expenditures	**$9,448,798**	**$10,157,391**	**$11,245,765**	**$11,277,245**	**$11,174,619**
Total Revenues Less Expenditures	**$1,429,318**	**-$1,189,628**	**-$881,587**	**-$353,355**	**$8,941**
Ending Fund Balance	**$3,545,825**	**$2,356,197**	**$1,474,610**	**$1,121,255**	**$1,130,196**

Revenues by Object

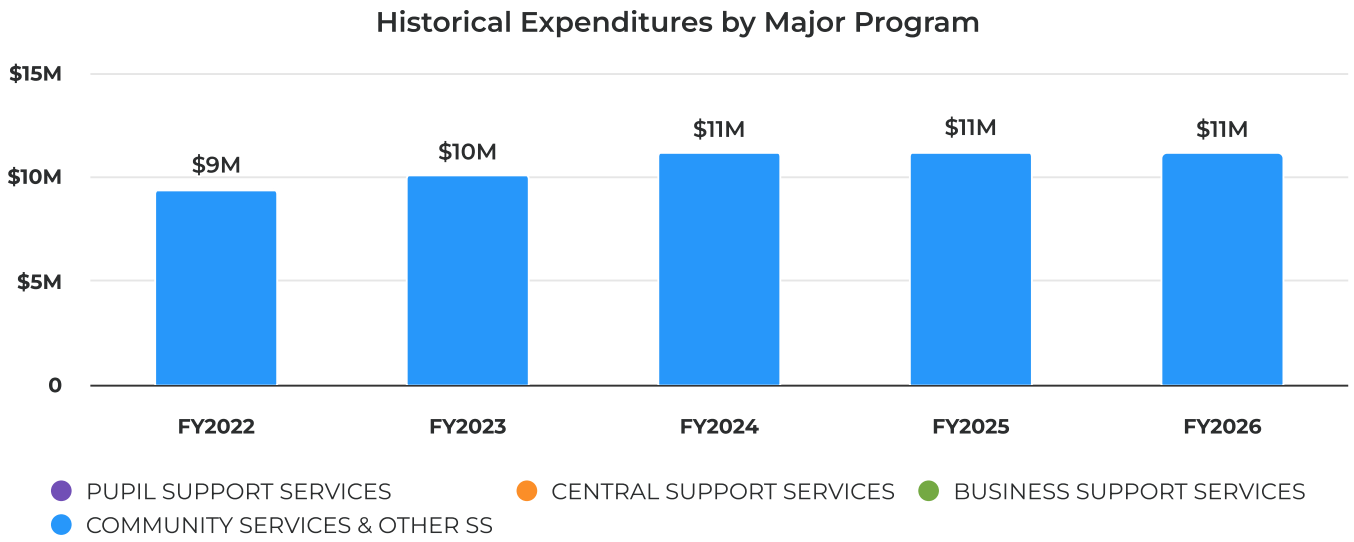


Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INTEREST REVENUE	$3,343	$40,037	$3,826	$0	$0
STUDENT LUNCHES	$27,275	$1,864,341	-$78,466	-$55,719	-$15,000
STUDENT BREAKFAST	$0	$88,798	$0	$0	$0
FOSTER GRANDPARENTS	$2,365	$0	$0	$0	$0
ADULT MEALS	$53,531	$71,460	$89,464	$46,726	$42,333
ALA CARTE	$119,962	$146,311	$82,688	$77,660	$91,363
BUILDING CONTRACTS	$12,235	$854	$887	$3,760	$4,000
MISC. REVENUE	$1,282	$2,253	$34,164	$8,811	$5,000
STATE MATCHING CHILD NUTRITION	$59,810	$60,513	$62,637	$57,216	$56,758
CO SCHL BREAKFAST EXPANS REV	$0	$0	$2,325,689	$1,524,819	$1,750,715
CO HEALTHY SCHOOL MEALS BRKFST	$0	$0	$430,474	$307,144	$368,979
CO START SMART NUTRITION REV	$0	$22,472	$4,277	$741	$758
SCHOOL LUNCH PROTECTION	$0	$71,197	$15,978	$2,731	$2,794
SUMMER EBT	$0	$0	$3,000	$0	$0
FEDERAL REVENUES	$314,625	$449,718	$395,769	$0	$0
FED REV FROM OTHER STATE/LOCAL	$573,412	$737,393	$528,048	$917,459	$672,815
LOCAL FOOD SCH COOPERATIVE/LFS	$0	$12,022	$72,983	$0	$0

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
FEDERAL REIMB-BREAKFAST	$1,911,166	$1,096,582	$1,385,687	$1,741,086	$1,830,637
FED REIM LUNCHES	$7,480,804	$4,074,018	$4,745,945	$6,024,950	$6,093,107
FED REIMB-SUMMER PROGRAM	$230,805	$126,152	$142,352	$141,184	$160,000
TRANSFERS-2024 OVERRIDE	$87,502	$103,643	$118,778	$125,324	$119,301
Total Revenues	**$10,878,116**	**$8,967,763**	**$10,364,178**	**$10,923,890**	**$11,183,560**

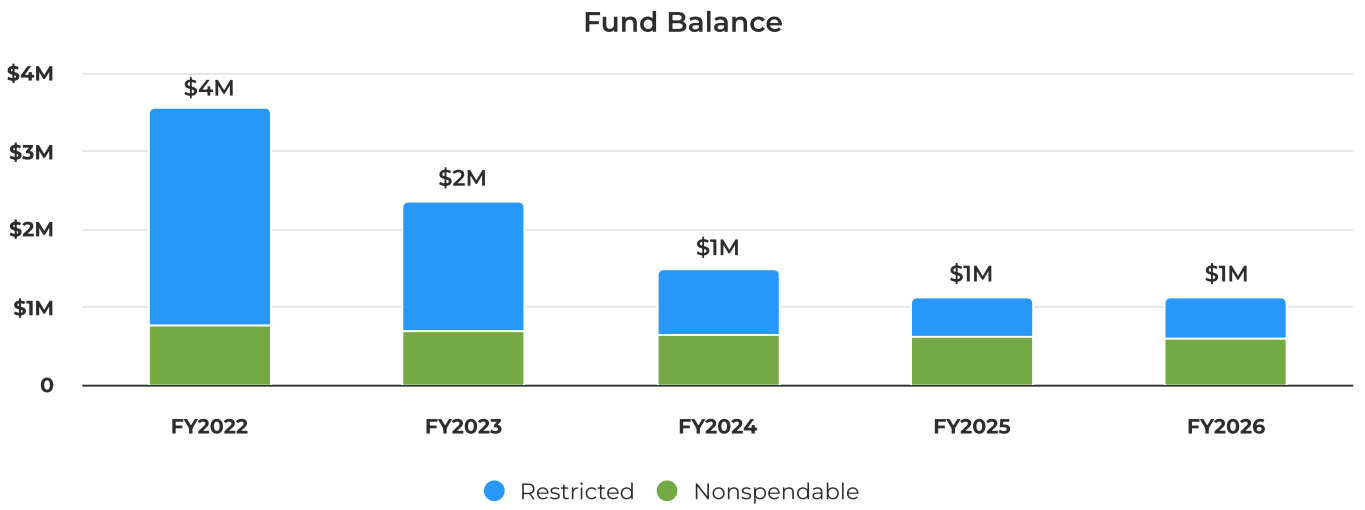
Expenditures by Major Program



Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
PUPIL SUPPORT SERVICES	$0	$0	$0	$13,824	$0
BUSINESS SUPPORT SERVICES	$74,877	$60,563	$68,015	$70,995	$55,000
CENTRAL SUPPORT SERVICES	$11,283	$5,837	$8,289	$716	$0
COMMUNITY SERVICES & OTHER SS	$9,362,638	$10,090,991	$11,169,460	$11,191,710	$11,119,619
Total Expenditures	**$9,448,798**	**$10,157,391**	**$11,245,765**	**$11,277,245**	**$11,174,619**

Fund Balance



Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Restricted	$2,795,639	$1,663,069	$839,108	$512,940	$530,196
Nonspendable	$750,186	$693,128	$635,502	$608,315	$600,000
Total Fund Balance	**$3,545,825**	**$2,356,197**	**$1,474,610**	**$1,121,255**	**$1,130,196**

GOVERNMENT DESIGNATED PURPOSE GRANTS

The Governmental Designated Purpose Grants Fund accounts for revenues from federal, state, and local grants where expenditures are restricted to the specified purpose in the grant agreement. The district limited the number of state grants it accepted prior to 1999 because of limitations on revenue growth proscribed in an amendment to the state constitution. Voters approved the revenue limitations being lifted in a November 1999 election.

Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$0**	**$0**	**$0**	**$0**	**$0**
Revenues					
LOCAL SOURCES	$625,313	$1,223,950	$819,667	$1,455,584	$2,709,134
STATE SOURCES	$3,651,295	$8,700,699	$8,278,938	$4,977,572	$5,250,869
FEDERAL SOURCES	$33,385,575	$33,571,276	$33,682,751	$19,396,965	$27,936,301
TRANSFERS	$2,846,059	$3,060,337	$1,435,913	$0	$0
Total Revenues	**$40,508,242**	**$46,556,262**	**$44,217,269**	**$25,830,121**	**$35,896,304**
Expenditures					
SALARIES	$16,632,495	$18,032,235	$19,558,588	$13,287,215	$21,049,318
BENEFITS	$5,764,473	$6,394,734	$7,011,190	$4,701,996	$5,459,667
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$4,743,228	$1,534,443	$1,309,230	$914,077	$789,387
PURCHASED PROPERTY SERVICES	$168,071	$147,281	$171,039	$115,568	$112,928
OTHER PURCHASED SERVICES	$3,427,152	$3,515,163	$2,829,621	$3,019,190	$3,849,796
SUPPLIES	$2,770,549	$4,195,393	$2,944,344	$1,512,334	$2,014,562
OTHER USES OF FUNDS	$2,572,971	$3,075,171	$3,151,014	$420,043	$899,117
PROPERTY	$1,583,244	$6,601,503	$5,806,330	$1,859,698	$1,721,529
TRANSFERS	$2,846,059	$3,060,337	$1,435,913	$0	$0
Total Expenditures	**$40,508,242**	**$46,556,262**	**$44,217,269**	**$25,830,121**	**$35,896,304**
Total Revenues Less Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance	**$0**	**$0**	**$0**	**$0**	**$0**

Expenditures by Grant

Expenditures by Grant

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
ANGEL LUNCH FUND LOCAL GRANT	$1,820	$1,273	$1,225	$0	$2,000
WEST CO COMM FOUNDATION	$179,493	$202,733	$46,075	$57,807	$321,438
AID TO HOMELESS-LOCAL MATCH	$225	$986	$317	$0	$4,081
LOCAL D & E CLINIC	$0	$0	$0	$0	$27,433
MIGRANT LOCAL FUNDING	$621	$1,155	$202	$91	$2,154
GJ COMMISSION ON ARTS/CULTURE	$0	$2,063	$501	$48	$1,838
COLORADO HEALTH FOUNDATION	$175,571	$315,138	$20,491	$326,690	$750,451
COLORADO LEGACY FOUNDATION	$18,264	$1,573	$3,922	$12,442	$126,360
WILSON FAMILY FOUNDATION	$9,772	$15,190	$14,526	$9,291	$0
AMETEK REACH FOUNDATION	$1,567	$0	$15	$0	$23,688
CAREER WISE BASIC PROGRAM	$38,372	$74,810	$29,196	$49,858	$0
MCHD SOURCES OF STRENGHT	$0	$0	$0	$0	$4,991
COLORADO GARDEN SHOW INC	$0	$0	$3,841	$258	$1,568
WESTERN CO SUICIDE PREVENTION	$9,268	$2,821	$0	$0	$2,161
CO GARDEN FOUNDATION GJHS	$0	$0	$0	$11,973	$6,431
SCL HEALTH	$17,399	$43,849	$12,180	$28,000	$29,558
WESTERN CO CONTRACTORS ASSOCIA	$798	$0	$30,000	$30,000	$0
RESCHOOL GRANT	$4,940	$0	$0	$0	$0
THE TRUST FOR PUBLIC LAND	$20,000	$0	$0	$0	$0
MESA COUNTY ESF GRANT	$1,868	$825	$0	$0	$0
CARING FOR COLORADO FOUNDATION	$82,876	$122,017	$188,056	$103,646	$117,319
ART HERITAGE	$729	$6,319	$0	$98	$5,000
BUELL FOUNDATION GRANT	$51,768	$89,419	$39,552	$79,262	$60,000
DISTRICT STEM ACTIVITIES	$500	$2,327	$16,280	$13,019	$11,288
BACON FAMILY FOUNDATION	$0	$1,453	$1,298	$0	$622
MESA COUNTY LIBRARY FOUNDATION	$0	$0	$0	$0	$3,880
NEW EMERSON PLAYGROUND	$0	$12,276	$0	$0	$0
EL POMAR FOUNDATION	$0	$0	$0	$0	$25,000
D51 FOUNDATION	$0	$4,176	$146,224	$139,845	$56,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
LOCAL OWL SCHOLARSHIP FUND	$0	$0	$2,520	$3,280	$18,055
LOCAL CLIFTON SPED TEAM GRANT	$0	$10,000	$0	$0	$0
WCCF PAT & TILLIE BISHOP FUND	$0	$86,208	$126,223	$123,466	$136,103
WCCF EXTRA CURRICULAR	$0	$0	$19,864	$1,784	$8,352
GO COLORADO PROJECT	$9,465	$227,340	$23,022	$0	$0
CHARTER SCHOOL CAP CONSTRUCTIO	$357,275	$449,380	$446,721	$391,014	$383,332
ELPA Prof Dev/Std Spt	$43,690	$0	$0	$0	$0
STATE GIFTED & TALENTED	$392,872	$272,233	$297,915	$287,907	$299,100
EXPELLED STUDENT STATE GRANT	$22,816	$332,229	$271,370	$271,370	$300,000
WELLS FARGO ILP	$0	$0	$0	$0	$2,942
BEST CAPITAL CONSTRUCTION GRAN	$183,171	$4,947,529	$4,866,234	$0	$0
READ ACT	$0	$370,368	$0	$0	$500,000
COLORADO LIBRARY PROGRAM GRANT	$8,273	$8,114	$7,966	$7,792	$7,873
SCHOOL HEALTH PROFESSIONAL GRA	$71,188	$67,314	$0	$0	$0
CO SCHOOL TURNAROUND LEADERS D	$256,387	$230,157	$300,511	$498,828	$440,510
GT UNIVERSAL SCREEN/QUALIFIED	$38,277	$40,345	$72,560	$100,934	$106,420
COLORADO STUDENT RE-ENGAGEMENT	$272,583	$132,239	$0	$0	$0
CAREER SUCCESS PILOT PROG INCE	$160,721	$185,281	$82,451	$242,409	$479,045
COLO COMPUTER SCIENCE GRANT	$36,795	$24,333	$28,195	$8,284	$0
HB18-1055 KINDERGARTEN FFE	$0	$0	$0	$0	$361,187
READ ACT SB19-199	$906,117	$843,115	$583,267	$664,859	$586,878
ATTENDANCE INCENTIVES	$0	$0	$0	$0	$1,330
AP EXAM FEE GRANT	$17,528	$0	$26,800	$12,728	$0
CONCURRENT ENROLLMENT EXPANSIO	$58,622	$59,723	$50,000	$50,000	$0
LOCAL FOOD SERVICE PROJECTS	$0	$0	$2,500	$1,753	$2,500
AIR QUALITY IMPROVEMENT GRANT	$30,527	$0	$0	$0	$0
BRAINSTEPS-YOUTH BRAIN INJ GR	$500	$500	$0	$0	$0
CO HIGH IMPACT TUTORING PROGRA	$0	$0	$187,950	$212,050	$0
SCHOOL TO WORK ALLIANCE PROGRA	$643,770	$683,170	$724,824	$685,328	$713,677
STATE PARKS & WILDLIFE	$148,740	$43,737	$117,334	$168,994	$131,049

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
CDPHE SUICIDE PREVENTION	$1,442	$0	$0	$0	$0
CDHS CHILD CARE RELIEF GRANT	$0	$0	$0	$42	$2,958
ST OFFICE OF ECON DEVELOPMENT	$0	$9,931	$3,938	$0	$0
STATE DEPARTMENT OF LAW	$0	$1,000	$0	$0	$50,000
TITLE I A IMPROV BASIC PROGRAM	$4,555,095	$4,812,135	$4,227,724	$3,821,052	$4,282,666
TITLE I C ED OF MIGRANT CHILD	$599,102	$882,535	$862,592	$785,996	$975,806
SPEC ED-GRANTS TO STATES	$3,981,370	$3,959,546	$4,907,802	$5,141,789	$6,031,547
VOC ED-BASIC GR TO STATES	$186,889	$281,185	$191,293	$194,396	$198,736
SPEC ED-PRESCHOOL GRANTS	$135,218	$211,692	$233,098	$191,016	$244,309
TITLE III PART A ELL	$83,289	$53,640	$53,909	$78,703	$83,573
TITLE II A TCH/PRIN TR & RECR	$944,172	$753,164	$768,490	$829,559	$760,606
ARP ESSER III ELEMENTARY & SEC	$11,274,560	$16,143,829	$15,039,274	$982,543	$0
DISTRICT SEMINAR INSERVICE	$0	$0	$0	$0	$2,000
ESSER III SPED SUPPLEMENTAL	$0	$189,133	$0	$0	$0
ESSER II SPED SUPPLEMENTAL	$210,635	$16,739	$0	$0	$0
CRRSA ELEMENTARY & SECONDARY S	$5,425,400	$129,014	$37,295	$0	$0
TITLE IV STDNT SUP ACAD ENRICH	$380,830	$376,064	$467,802	$435,059	$374,946
MESA COUNTY SUICIDE PREVENTION	$0	$0	$0	$905	$95
ARP ESSER EASI GRANT	$0	$299,354	$227,165	$0	$0
MENTOR PROGRAM GRANT	$0	$280,734	$239,550	$0	$0
ESSER I RAPID REQUEST-CARES AC	$0	$44,000	$0	$0	$0
STRONGER CONNECTIONS GRANT	$0	$0	$40,968	$49,900	$109,132
CACFP	$1,886	$1,700	$6,352	$8,005	$4,000
P-EBT MINI GRANT	$5,814	$5,950	$6,180	$0	$0
TITLE I-A COMP GRANTS	$95,665	$84,877	$562,511	$949,405	$690,289
NCFL GRANT	$0	$0	$21,528	$33,473	$20,000
EDUCATION FOR HOMELESS CH & YT	$54,186	$61,765	$66,149	$67,086	$68,600
UNITED HEALTHCARE	$0	$0	$62,924	$545	$1,531
21ST CENT COMM LEARNING CENTER	$132,358	$175,077	$0	$0	$0
SPED SIG FUNDS SPEECH/LANG REC	$9,723	$0	$0	$0	$0
GJ ROTARY CLUB FOUNDATION	$0	$0	$5,000	$0	$0
ESSER 21ST CENTURY	$48,325	$0	$0	$0	$0

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
ARP VI-B DIRECT & SUPPORT SER	$382,451	$588,369	$0	$0	$0
ARP VI-B PRESCHOOL GRANT	$2,609	$65,109	$0	$0	$0
GEER II RISE GRANT	$0	$37,117	$114,383	$0	$0
GEER II BRIGHT SPOT	$0	$107,719	$67,255	$0	$0
CHS JOBS FOR THE FUTURE	$0	$0	$0	$11,995	$45,505
TITLE I D DELINQUENT	$29,565	$63,853	$112,321	$91,412	$126,721
WRKFRC INNOV CORONAVIRUS SLFRF	$97,969	$98,000	$0	$0	$0
STATE LIBRARY PROGRAM	$12,923	$0	$0	$0	$0
CDPHE Epidemiology and Laborat	$17,398	$0	$0	$0	$0
CHILD CARE AND DEV BLOCK GRANT	$616	$963,883	$138,437	$0	$0
CHILD CARE DEV FUND	$30,059	$63,018	$64,085	$63,557	$40,000
TTLE I A DISTGU SCHOOL	$207	$0	$0	$0	$0
SCHOOL CLIMATE TRANSFORMATION	$181,025	$96,726	$3,976	$0	$0
MESA COUNTY OMMS	$0	$0	$0	$212,302	$800,000
AFTER SCHOOL LEARNING CENTERS	$0	$0	$9,848	$0	$0
ARP ESSER HOMELESS CHILDREN	$40,950	$0	$0	$0	$0
CAREER/COLLEGE ADVISORS PRGM	$0	$0	$0	$0	$4,909
ARP - HCY II ESSER HOMELESS CH	$0	$139,098	$18,150	$0	$0
HEAD START	$37,167	$39,504	$28,983	$65,624	$99,491
REG ED MED ASST PROGRM	$3,465,558	$1,651,878	$3,813,774	$4,662,512	$12,453,646
TITLE I A P/S SET ASIDE	$152,507	$0	$0	$0	$0
TITLE I A HOMELESS SET AS	$95,313	$21,167	$84,305	$61,835	$65,190
TITLE I A NON-PUB SCHL SA	$8,694	$5,540	$9,779	$20,513	$7,507
TITLE I A DMA SET ASIDE	$673,458	$828,255	$871,976	$732,730	$1,023,336
TITLE I A PAR INV-SCHL SET AS	$32,590	$39,906	$46,952	$41,785	$46,199
ARP ESSER III SET ASIDE	$2,846,059	$3,022,511	$1,435,913	$4,299	$0
ESSER III SPED SET-ASIDE	$0	$37,827	$0	$0	$0
SPECIAL EDUCATION LOCAL GRANTS	$0	$0	$2,182	$1,568	$0
NINTH GRADE SUCCESS PURPOSE GRANT	$0	$0	$1,100	$64,992	$68,432
PRESCHOOL BUILDING CAPACITY	$0	$0	$209,804	$149,861	$0
ESSER III RAPID REQUEST	$0	$0	$21,286	$0	$0
ESSER II LATE LIQUIDATION	$0	$0	$334,759	$0	$0
SCHOOL NURSE WORKFORCE	$0	$0	$4,328	$40,000	$0
BUS ED FOUNDATION COUNSELING	$0	$0	$0	$0	$1,000
CO HEALTHY SCHOOL FOOD PRE-APR	$0	$0	$0	$3,000	$0

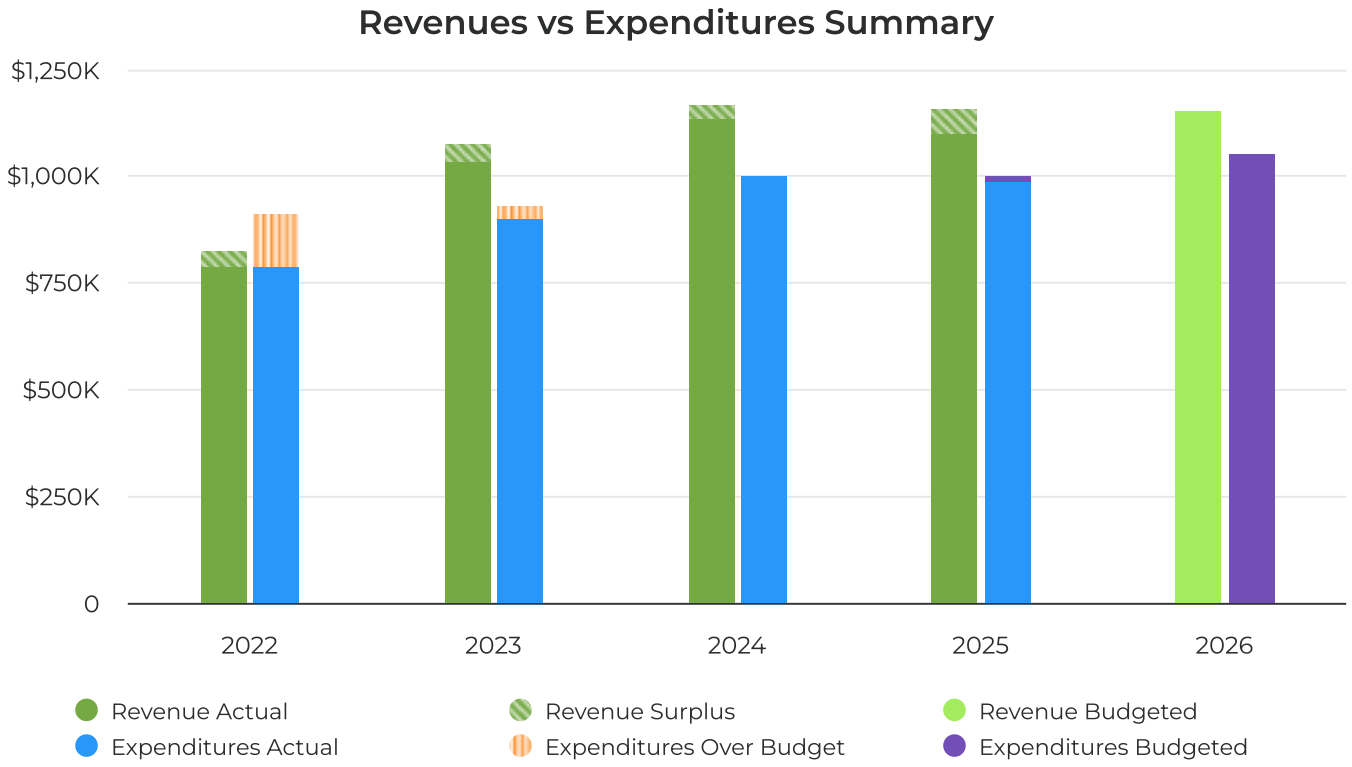
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
LOCAL OWL	$0	$0	$0	$149,183	$30,052
COAAP	$0	$0	$0	$715,590	$539,460
NEWCOMER	$0	$0	$0	$374,746	$78,898
MESA COUNTY FEDERAL MINERAL	$0	$0	$0	$50,000	$50,000
EDUCATOR RECRUITMENT & RETENTI	$0	$0	$0	$69,844	$200,626
S-EBT MINI GRANT	$0	$0	$0	$6,025	$0
STATE FACILITIES INCENTIVE GRANT	$0	$0	$0	$22,662	$0
ESS III CELL PHONE POUCH PILOT	$0	$0	$0	$49,500	$0
SWAP LOCAL	$0	$0	$0	$0	$1,500
CHARTER SCHLS MNST HYG PRODS	$0	$0	$0	$0	$1,425
COMPREHENSIVE LITERACY ST DEV	$0	$0	$0	$0	$250,000
Total Expenditures	**$40,508,242**	**$46,556,262**	**$44,217,269**	**$25,830,121**	**$35,896,304**

Fund Balance

Governmental Designated Purpose Grants Fund has equal revenues and expenditures each fiscal year resulting in a zero fund balance.

PHYSICAL ACTIVITIES

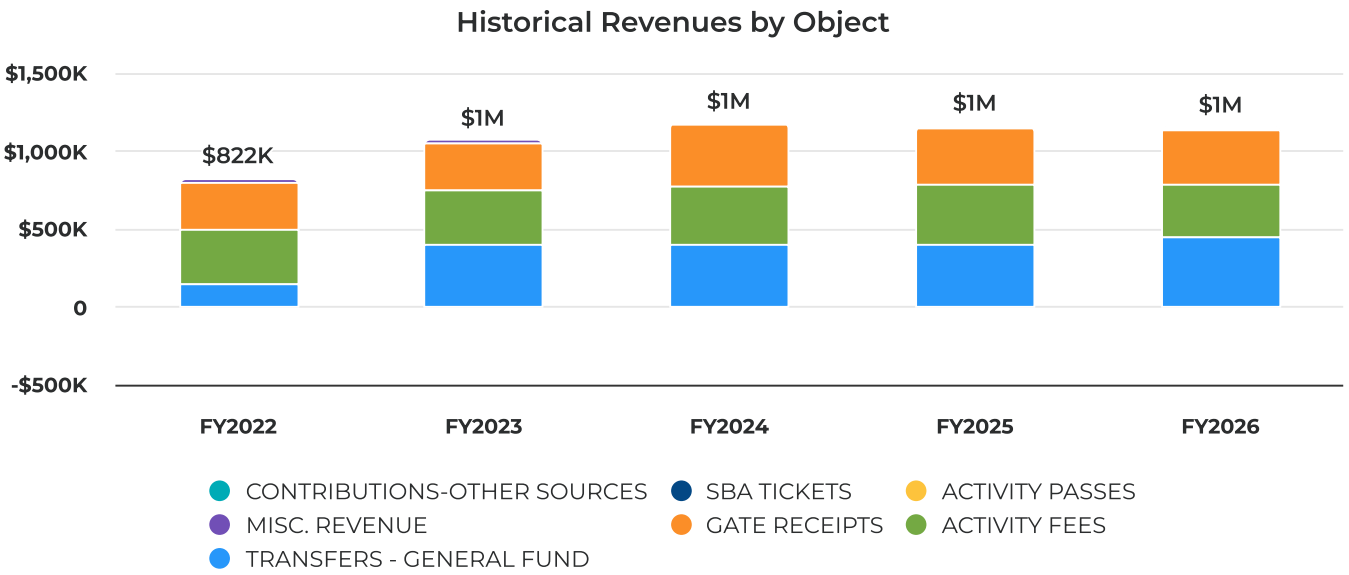
This fund accounts for most of the revenue and expenditures associated with athletic programs in the four high schools. Actual costs for student athletics and activities are split between two different funds. The General Fund covers salaries and benefits for coaches, activity sponsors, and athletic directors, as well as such indirect costs as maintaining athletic fields, utilities for athletic facilities, and supplies. Revenue from gate receipts and student participation fees are reported in the Physical Activities Fund. District 51 believes that student participation in athletic and activity programs is essential for a well-rounded education. In order to allow as many students as possible to participate, fees need to be kept within reasonable limits. Therefore, District 51 chooses to fund a part of the costs associated with these activities.



Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$186,295**	**$99,107**	**$244,397**	**$415,550**	**$586,704**
Revenues					
LOCAL SOURCES	$671,712	$671,788	$768,355	$757,173	$701,000
TRANSFERS	$150,000	$400,000	$400,000	$400,000	$450,000
Total Revenues	**$821,712**	**$1,071,788**	**$1,168,355**	**$1,157,173**	**$1,151,000**
Expenditures					
SALARIES	$4,671	$5,076	$5,576	$6,365	$0
BENEFITS	$1,043	$1,160	$1,274	$1,454	$0
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$257,338	$271,528	$333,140	$370,756	$213,000
PURCHASED PROPERTY SERVICES	$50,250	$56,325	$55,850	$56,108	$55,000
OTHER PURCHASED SERVICES	$357,983	$402,551	$413,346	$360,867	$568,200
SUPPLIES	$54,093	$31,375	$19,549	$34,819	$1,000
OTHER USES OF FUNDS	$183,523	$158,483	$168,467	$155,649	$213,800
Total Expenditures	**$908,901**	**$926,498**	**$997,202**	**$986,019**	**$1,051,000**
Total Revenues Less Expenditures	**-$87,189**	**$145,291**	**$171,152**	**$171,154**	**$100,000**
Ending Fund Balance	**$99,106**	**$244,398**	**$415,549**	**$586,704**	**$686,704**

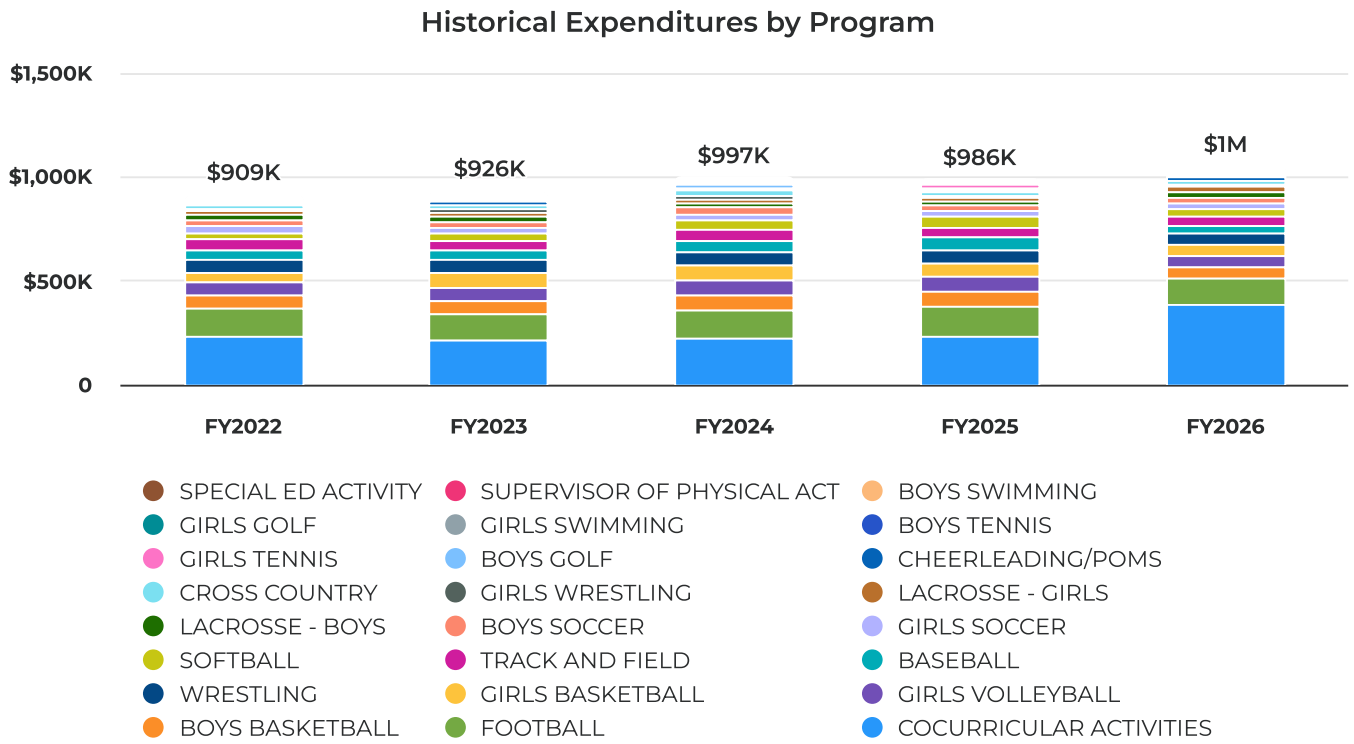
Revenues by Object



Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
GATE RECEIPTS	$311,084	$307,340	$405,088	$360,259	$350,000
SBA TICKETS	$4,578	$0	$0	$0	$8,000
ACTIVITY FEES	$338,685	$343,829	$366,322	$388,908	$336,000
ACTIVITY PASSES	$1,570	$3,705	$4,234	$7,422	$6,000
CONTRIBUTIONS-OTHER SOURCES	$0	$0	$1,000	$0	$1,000
MISC. REVENUE	$15,796	$16,914	-$8,290	$585	$0
TRANSFERS - GENERAL FUND	$150,000	$400,000	$400,000	$400,000	$450,000
Total Revenues	**$821,712**	**$1,071,788**	**$1,168,355**	**$1,157,173**	**$1,151,000**

Expenditures by Program

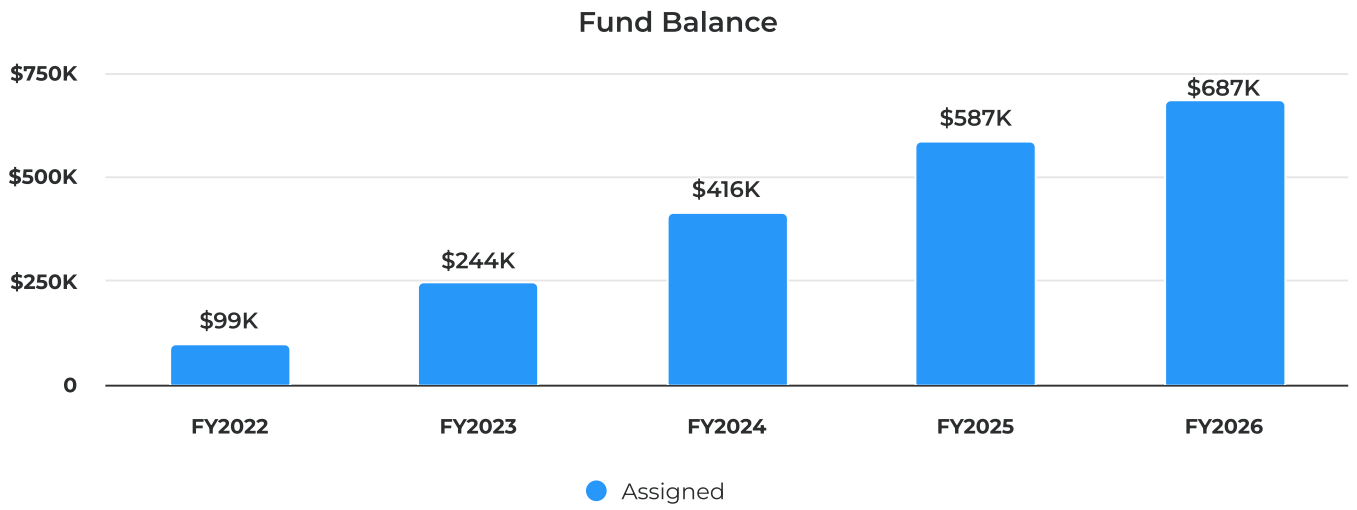


Expenditures by Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
COCURRICULAR ACTIVITIES	$228,919	$216,011	$219,913	$233,783	$383,500
GIRLS BASKETBALL	$49,671	$69,691	$73,651	$69,575	$55,000
CHEERLEADING/POMS	$8,494	$18,032	$14,538	$12,021	$15,000
GIRLS GOLF	$4,516	$5,484	$5,707	$3,744	$8,000
GIRLS SOCCER	$29,836	$27,352	$30,918	$29,693	$26,000
SOFTBALL	$35,647	$42,358	$49,583	$49,802	$40,000
GIRLS SWIMMING	$3,806	$6,032	$6,177	$6,661	$12,000
GIRLS TENNIS	$10,620	$10,730	$11,960	$12,022	$8,000
GIRLS VOLLEYBALL	$59,007	$67,853	$72,242	$72,709	$48,000
GIRLS WRESTLING	$9,392	$18,873	$25,609	$12,595	$12,000
LACROSSE - GIRLS	$23,127	$20,588	$16,296	$16,156	$27,000
BASEBALL	$42,026	$49,891	$52,189	$59,193	$40,000
BOYS BASKETBALL	$66,145	$60,446	$68,715	$71,979	$55,000
FOOTBALL	$137,960	$122,061	$138,609	$138,775	$130,500
BOYS GOLF	$9,562	$12,418	$12,898	$10,722	$8,000
BOYS SOCCER	$25,347	$26,555	$27,510	$27,714	$26,000
BOYS SWIMMING	$3,256	$5,285	$2,864	$3,022	$10,000
BOYS TENNIS	$7,771	$7,862	$9,693	$12,786	$8,000
WRESTLING	$61,368	$61,218	$63,880	$59,231	$55,000
LACROSSE - BOYS	$27,417	$20,728	$19,940	$16,856	$27,000
TRACK AND FIELD	$50,824	$41,188	$52,447	$52,643	$40,000
SUPERVISOR OF PHYSICAL ACT	$1,370	$2,135	$1,663	$1,580	$3,000

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
SPECIAL ED ACTIVITY	$0	$0	$0	$161	$0
CROSS COUNTRY	$12,821	$13,706	$20,201	$12,595	$14,000
Total Expenditures	**$908,901**	**$926,498**	**$997,202**	**$986,019**	**$1,051,000**

Fund Balance



Financial Summary

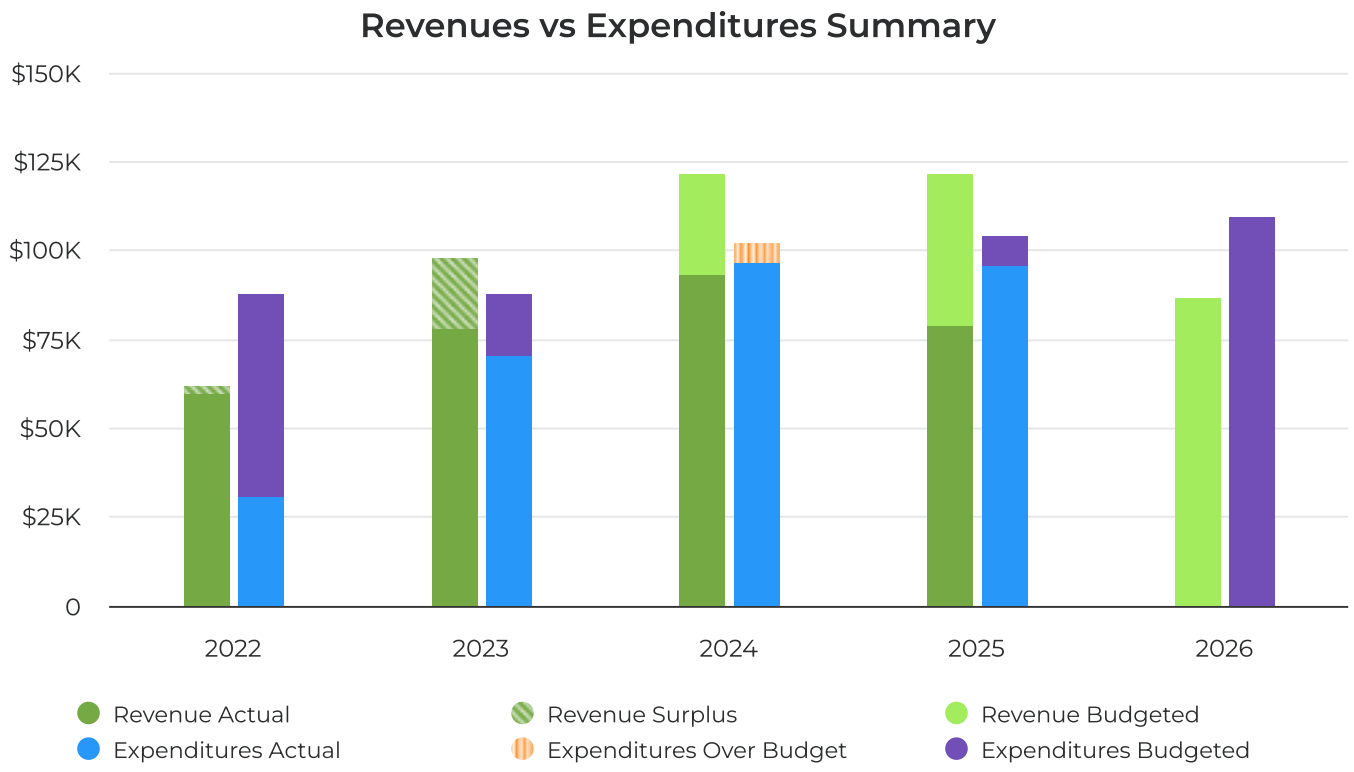
Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Assigned	$99,107	$244,397	$415,550	$586,704	$686,704
Total Fund Balance	**$99,107**	**$244,397**	**$415,550**	**$586,704**	**$686,704**

BEVERAGE

The Beverage Fund is a Special Revenue Fund for District 51 that was set up to administer the Sponsorship Agreement to be an official sponsor of the District and exclusive supplier of certain types of beverage products sold, dispensed or otherwise made available at District facilities.

An agreement with Coke (Swire Pacific Holding Inc., a Delaware Corporation, Swire Coca-Cola, USA) was awarded in December 2008.

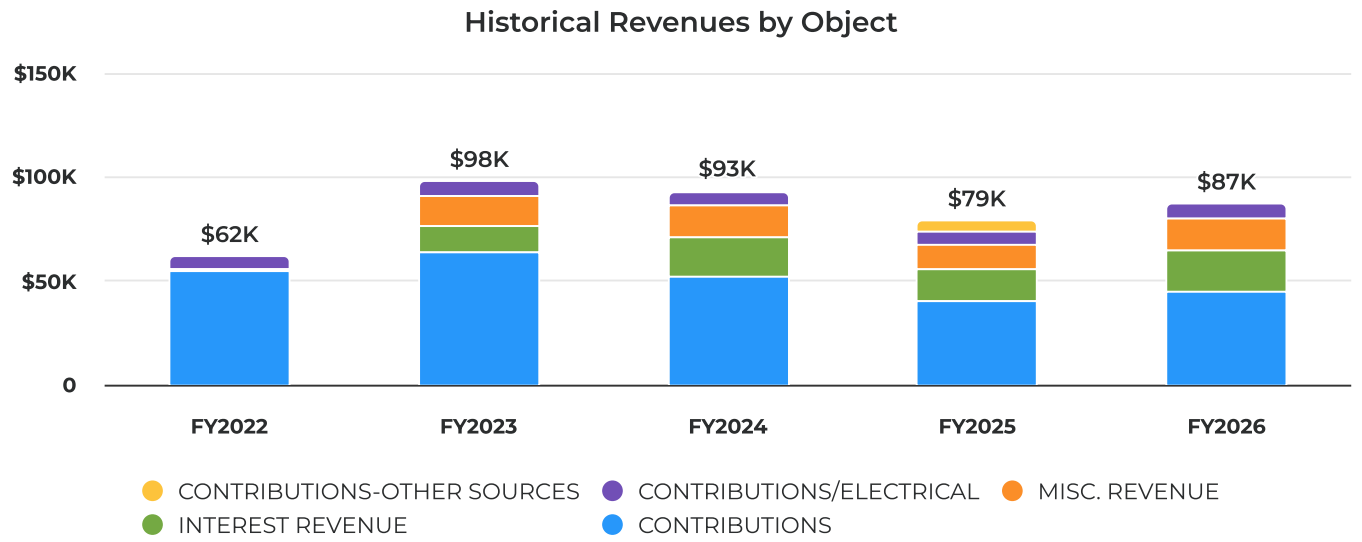
Funds received from Coca-Cola will be distributed to schools' SBA funds per the contract, and the remainder to be spent as designated on projects and staff development opportunities.



Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$279,073**	**$310,082**	**$337,222**	**$327,945**	**$311,014**
Revenues					
LOCAL SOURCES	$61,770	$97,639	$92,759	$78,621	$86,804
Total Revenues	**$61,770**	**$97,639**	**$92,759**	**$78,621**	**$86,804**
Expenditures					
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$2,244	$2,456	$788	$1,216	$28,000
PURCHASED PROPERTY SERVICES	$0	$0	$0	$0	$6,000
OTHER PURCHASED SERVICES	$0	$618	$2,918	$5,657	$1,000
SUPPLIES	$0	$851	$1,750	$1,554	$2,000
OTHER USES OF FUNDS	$23,580	$37,158	$51,603	$49,831	$55,297
PROPERTY	$4,937	$29,415	$44,976	$37,295	$17,000
Total Expenditures	**$30,761**	**$70,498**	**$102,036**	**$95,552**	**$109,297**
Total Revenues Less Expenditures	**$31,009**	**$27,141**	**-$9,277**	**-$16,931**	**-$22,493**
Ending Fund Balance	**$310,082**	**$337,223**	**$327,945**	**$311,014**	**$288,521**

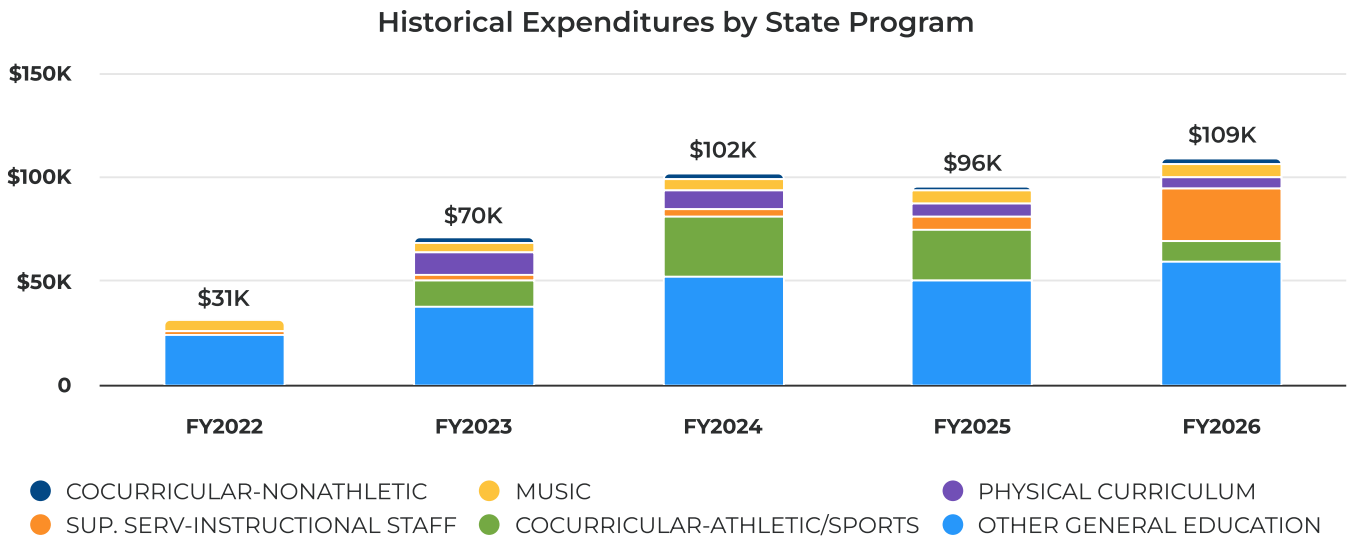
Revenues by Object



Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INTEREST REVENUE	$800	$12,355	$19,304	$15,617	$20,000
CONTRIBUTIONS-OTHER SOURCES	$0	$0	$0	$4,802	$0
CONTRIBUTIONS	$54,670	$63,816	$52,070	$40,398	$45,000
CONTRIBUTIONS/ELECTRICAL	$6,300	$6,468	$6,384	$6,804	$6,804
MISC. REVENUE	$0	$15,000	$15,000	$11,000	$15,000
Total Revenues	**$61,770**	**$97,639**	**$92,759**	**$78,621**	**$86,804**

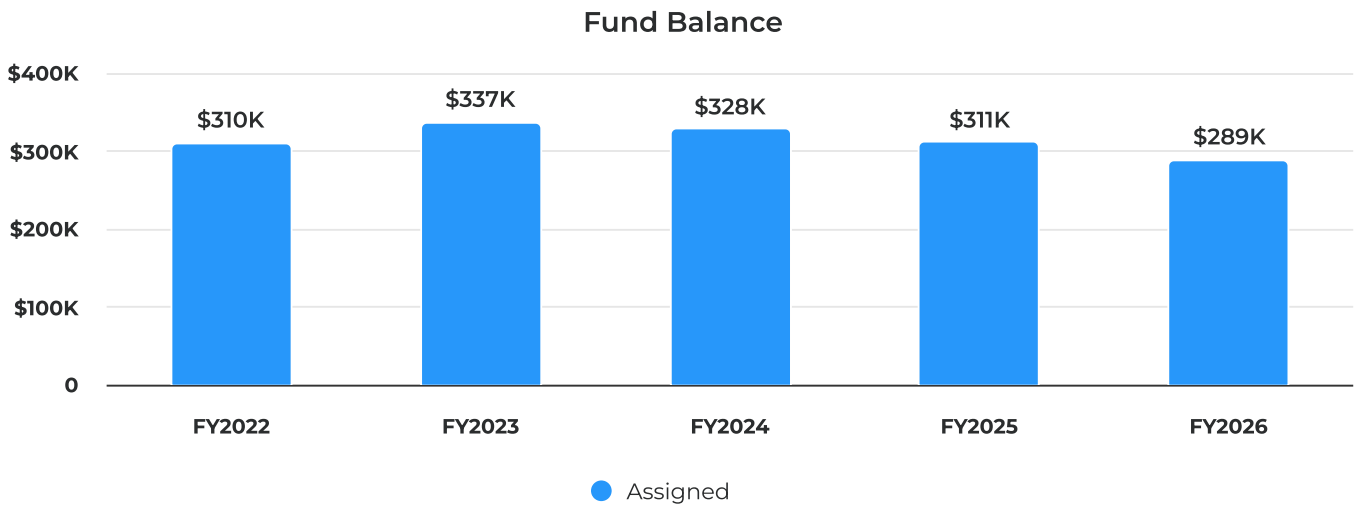
Expenditures by State Program



Expenditures by State Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
OTHER GENERAL EDUCATION	$23,580	$37,158	$51,603	$49,831	$59,297
PHYSICAL CURRICULUM	$0	$10,487	$9,300	$5,873	$6,000
MUSIC	$4,937	$5,046	$5,000	$6,336	$6,000
COCURRICULAR-ATHLETIC/SPORTS	$0	$12,897	$29,262	$24,601	$10,000
COCURRICULAR-NONATHLETIC	$0	$1,836	$3,164	$2,038	$3,000
SUP. SERV-INSTRUCTIONAL STAFF	$2,244	$3,074	$3,707	$6,873	$25,000
Total Expenditures	**$30,761**	**$70,498**	**$102,036**	**$95,552**	**$109,297**

Fund Balance

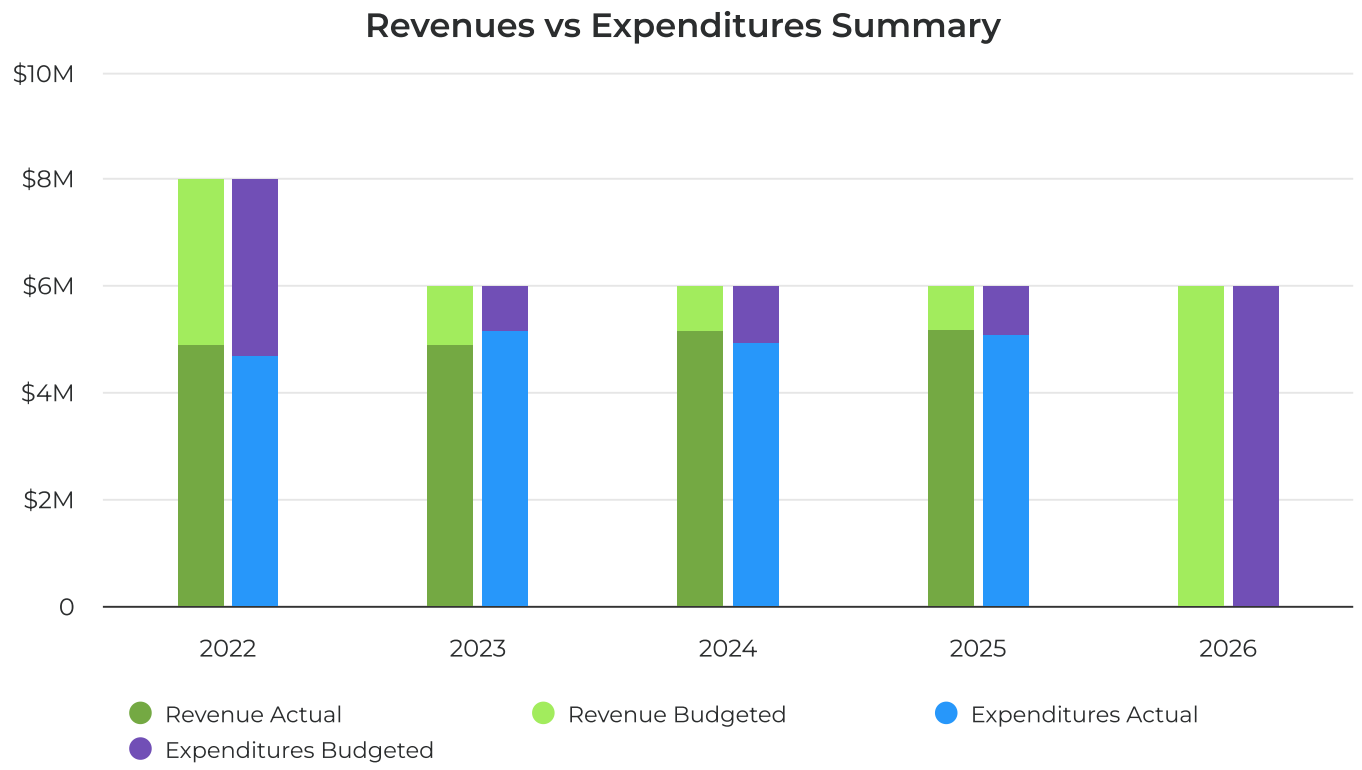


Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Assigned	$310,082	$337,222	$327,945	$311,014	$288,521
Total Fund Balance	**$310,082**	**$337,222**	**$327,945**	**$311,014**	**$288,521**

STUDENT BODY ACTIVITIES

The Student Body Activities Fund accounts for a variety of school-based activities. Revenues include Board-approved fees, donations, fundraisers, and other miscellaneous revenues collected at the schools. Primary expenditures of the fund include classroom supplies and materials, field trip costs, and costs associated with clubs and other extracurricular activities.



Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$2,883,805**	**$3,070,539**	**$2,816,782**	**$3,031,328**	**$3,135,825**
Revenues					
LOCAL SOURCES	$4,884,793	$4,880,350	$5,138,990	$5,171,457	$6,000,000
Total Revenues	**$4,884,793**	**$4,880,350**	**$5,138,990**	**$5,171,457**	**$6,000,000**
Expenditures					
SALARIES	$0	$3,993	$0	$1,603	$0
BENEFITS	$0	$912	$0	$366	$0
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$316,500	$322,328	$343,190	$346,113	$6,000,000
PURCHASED PROPERTY SERVICES	$0	$843	$515	$1,357	$0
OTHER PURCHASED SERVICES	$1,004,090	$1,097,475	$1,029,236	$1,145,574	$0
SUPPLIES	$2,555,739	$3,100,852	$2,978,321	$3,025,163	$0
OTHER USES OF FUNDS	$668,435	$451,628	$413,058	$371,828	$0
PROPERTY	$153,294	$156,075	$160,124	$174,957	$0
Total Expenditures	**$4,698,059**	**$5,134,107**	**$4,924,444**	**$5,066,960**	**$6,000,000**
Total Revenues Less Expenditures	**$186,735**	**-$253,757**	**$214,546**	**$104,497**	**$0**
Ending Fund Balance	**$3,070,540**	**$2,816,782**	**$3,031,328**	**$3,135,825**	**$3,135,825**

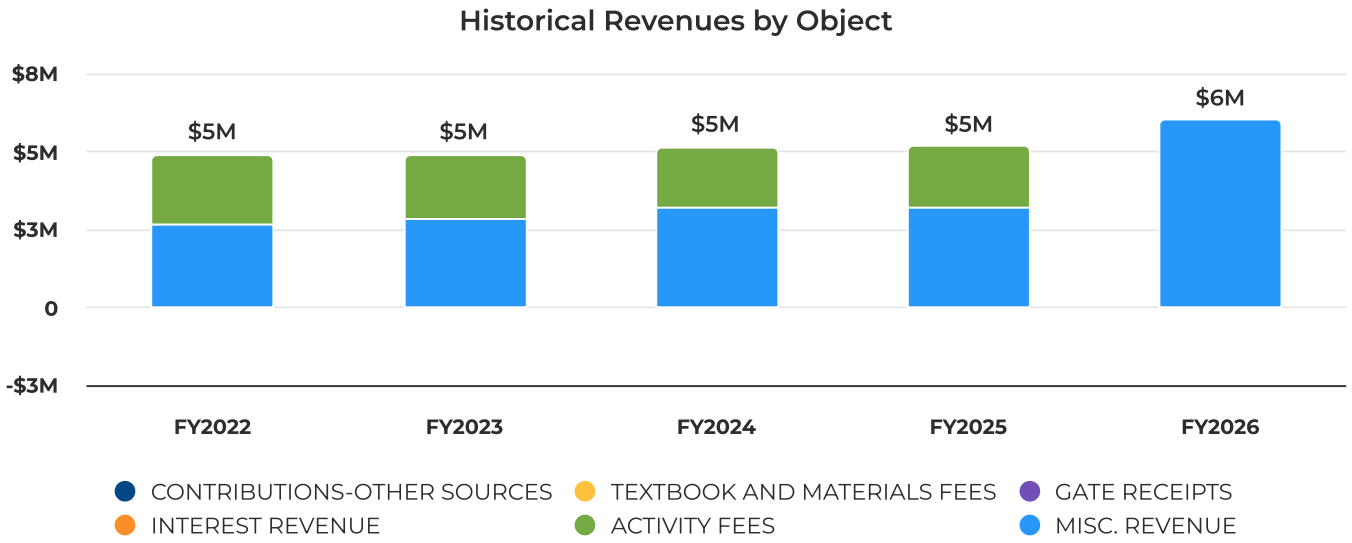
Revenues by Location

Revenues by Location

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
APPLETON ELEMENTARY	$29,809	$37,482	$78,929	$38,463	$0
BROADWAY ELEMENTARY	$29,158	$22,017	$42,935	$31,680	$0
CHATFIELD	$15,530	$12,417	$12,966	$11,208	$0
CLIFTON ELEMENTARY	$20,029	$18,406	$19,319	$5,313	$0
CHIPETA ELEMENTARY	$30,686	$31,194	$34,956	$29,382	$0
NEW EMERSON AT COLUMBUS ELEMTR	$112,168	$18,681	$28,561	$51,101	$0
DUAL IMMERSION ACADEMY	$34,116	$30,810	$31,488	$16,340	$0
ROCKY MOUNTAIN ELEMENTARY	$17,874	$14,304	$12,357	$19,280	$0
DOS RIOS ELEMENTARY	$29,519	$27,615	$18,727	$22,577	$0
MONUMENT RIDGE ELEMENTARY	$35,811	$43,475	$33,914	$35,493	$0
FRUITVALE ELEMENTARY	$11,099	$2,452	$14,786	$15,190	$0
LINCOLN OM ELEMENTARY	$34,740	$27,607	$16,416	$27,536	$0
LOMA ELEMENTARY	$35,589	$34,922	$32,886	$31,257	$0
MESA VIEW ELEMENTARY	$24,047	$17,586	$41,884	$53,002	$0
NISLEY ELEMENTARY	$12,601	$10,714	$10,807	$8,033	$0
PEAR PARK ELEMENTARY	$50,870	$44,783	$53,083	$46,103	$0
ORCHARD AVENUE ELEMENTARY	$16,141	$11,327	$10,893	$11,201	$0
POMONA ELEMENTARY	$43,446	$52,057	$30,508	$40,558	$0
SCENIC ELEMENTARY	$33,551	$37,928	$35,598	$24,675	$0
SHELLEDY ELEMENTARY	$37,842	$29,705	$26,782	$30,356	$0
TAYLOR ELEMENTARY	$28,856	$17,526	$39,961	$32,966	$0
THUNDER MOUNTAIN ELEMENTARY	$37,840	$32,876	$37,653	$33,916	$0
TOPE ELEMENTARY	$20,156	$27,051	$35,804	$40,684	$0
RIM ROCK ELEMENTARY	$36,976	$37,665	$41,992	$30,614	$0
WINGATE ELEMENTARY	$95,339	$65,175	$145,787	$99,687	$0
GRAND MESA MS	$51,622	$31,589	$42,710	$56,670	$0
BOOKCLIFF MS	$71,017	$64,273	$51,197	$49,006	$0
REDLANDS MS	$127,195	$170,732	$123,387	$159,991	$0
EAST MS	$78,803	$85,248	$0	$0	$0
FRUITA MS	$96,909	$88,803	$125,661	$115,075	$0
MT GARFIELD MS	$61,693	$46,992	$54,836	$62,411	$0
ORCHARD MESA MS	$60,016	$68,037	$89,054	$113,038	$0
WEST MS	$41,903	$41,390	$55,238	$70,110	$0
CENTRAL HS	$743,555	$735,931	$743,884	$752,044	$0
FRUITA MONUMENT HS	$1,063,452	$1,103,056	$1,230,990	$1,163,182	$0
GRAND JUNCTION HS	$639,152	$741,583	$775,850	$1,032,166	$0
PALISADE HS	$660,133	$758,026	$812,798	$708,577	$0
R-5 HS	$52,728	$30,760	$41,220	$31,982	$0
GRAND RIVER ACADEMY	$9,388	$22,419	$18,128	$19,637	$0
CAREER CENTER	$65,850	$60,279	$44,390	$44,710	$0

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
VALLEY SCHOOL	$1,228	$3,610	$4,038	$3,270	$0
FRUITA 8/9	$179,551	$121,110	$31,328	$0	$0
SUMMIT SCHOOL PROGRAM	$5,732	$43	$3,484	$2,301	$0
GATEWAY SCHOOL	$1,074	$693	$1,804	$675	$0
CENTRALIZED SERVICE	$0	$0	$0	$0	$6,000,000
Total Revenues	**$4,884,793**	**$4,880,350**	**$5,138,990**	**$5,171,457**	**$6,000,000**

Revenues by Object



Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INTEREST REVENUE	$233	$1,235	$10,030	$11,852	$0
GATE RECEIPTS	$0	$1,110	$122	$300	$0
ACTIVITY FEES	$2,262,705	$2,065,923	$1,919,258	$1,943,949	$0
CONTRIBUTIONS-OTHER SOURCES	-$3,650	$500	$0	$0	$0
TEXTBOOK AND MATERIALS FEES	$0	$0	$0	-$58	$0
MISC. REVENUE	$2,625,505	$2,811,582	$3,209,580	$3,215,414	$6,000,000
Total Revenues	**$4,884,793**	**$4,880,350**	**$5,138,990**	**$5,171,457**	**$6,000,000**

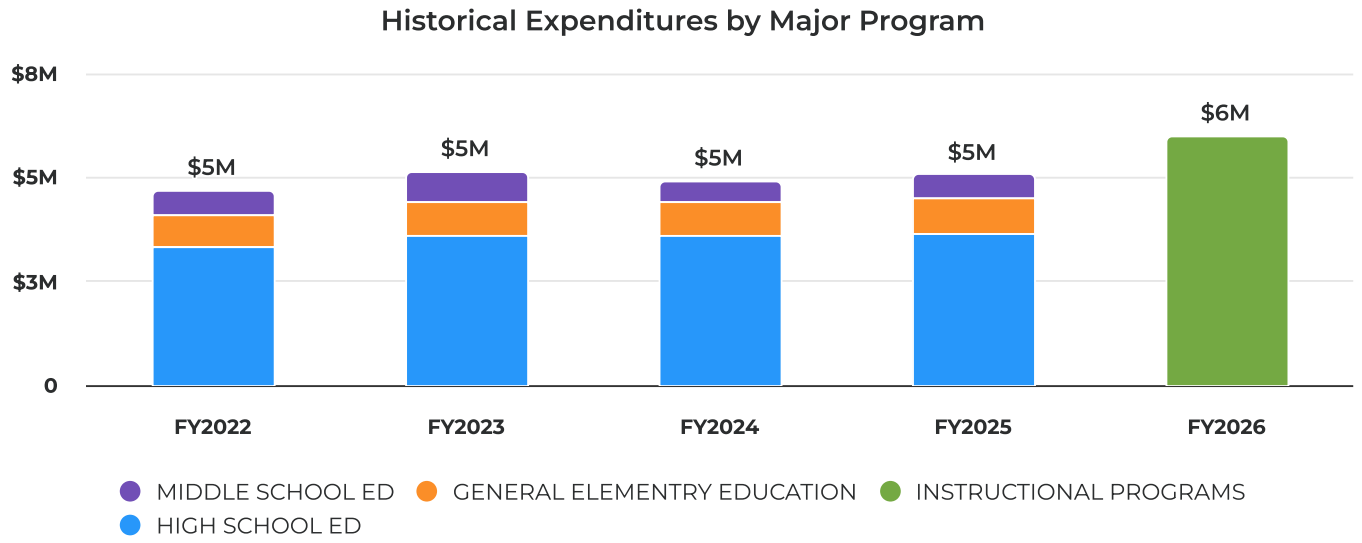
Expenditures by Location

Expenditures by Location

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Re-Adopted Budget
APPLETON ELEMENTARY	$34,764	$36,017	$48,853	$0	$0
BROADWAY ELEMENTARY	$25,457	$30,918	$35,653	$0	$0
CHATFIELD	$19,907	$10,808	$11,422	$0	$0
CLIFTON ELEMENTARY	$20,941	$19,724	$16,558	$0	$0
CHIPETA ELEMENTARY	$25,182	$37,676	$27,089	$0	$0
NEW EMERSON AT COLUMBUS ELEMTR	$64,972	$59,766	$24,593	$0	$0
DUAL IMMERSION ACADEMY	$37,087	$37,741	$22,089	$0	$0
ROCKY MOUNTAIN ELEMENTARY	$15,345	$16,637	$19,147	$0	$0
DOS RIOS ELEMENTARY	$23,308	$28,782	$22,405	$0	$0
MONUMENT RIDGE ELEMENTARY	$30,646	$44,324	$31,718	$0	$0
FRUITVALE ELEMENTARY	$8,983	$7,161	$15,961	$0	$0
LINCOLN OM ELEMENTARY	$36,099	$32,600	$21,170	$0	$0
LOMA ELEMENTARY	$17,622	$37,899	$60,845	$0	$0
MESA VIEW ELEMENTARY	$24,344	$22,527	$45,379	$0	$0
NISLEY ELEMENTARY	$7,996	$14,337	$8,110	$0	$0
PEAR PARK ELEMENTARY	$42,686	$45,282	$40,126	$0	$0
ORCHARD AVENUE ELEMENTARY	$14,665	$14,071	$12,693	$0	$0
POMONA ELEMENTARY	$44,259	$52,427	$37,741	$0	$0
SCENIC ELEMENTARY	$33,069	$31,175	$40,610	$0	$0
SHELLEDY ELEMENTARY	$36,370	$31,043	$29,361	$0	$0
TAYLOR ELEMENTARY	$14,866	$34,048	$37,385	$0	$0
THUNDER MOUNTAIN ELEMENTARY	$28,100	$35,381	$43,218	$0	$0
TOPE ELEMENTARY	$21,159	$32,802	$29,435	$0	$0
RIM ROCK ELEMENTARY	$34,594	$38,605	$44,324	$0	$0
WINGATE ELEMENTARY	$87,100	$72,157	$107,375	$0	$0
GRAND MESA MS	$72,894	$38,706	$38,677	$0	$0
BOOKCLIFF MS	$90,951	$96,604	$56,311	$0	$0
REDLANDS MS	$132,032	$185,173	$117,385	$0	$0
EAST MS	$67,393	$149,437	$0	$0	$0
FRUITA MS	$93,170	$87,833	$78,880	$0	$0
MT GARFIELD MS	$64,643	$69,431	$56,021	$0	$0
ORCHARD MESA MS	$51,203	$63,993	$103,013	$0	$0
WEST MS	$56,824	$29,070	$56,357	$0	$0
CENTRAL HS	$823,325	$780,511	$691,919	$0	$0
FRUITA MONUMENT HS	$980,053	$1,094,973	$1,117,080	$0	$0
GRAND JUNCTION HS	$602,371	$703,568	$776,381	$0	$0
PALISADE HS	$646,507	$752,065	$777,629	$0	$0
R-5 HS	$35,816	$35,887	$24,021	$0	$0
GRAND RIVER ACADEMY	$8,724	$19,114	$15,389	$0	$0
CAREER CENTER	$46,437	$54,328	$49,894	$0	$0

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Re-Adopted Budget
VALLEY SCHOOL	$933	$3,261	$3,504	$0	$0
FRUITA 8/9	$169,067	$145,146	$124,904	$0	$0
SUMMIT SCHOOL PROGRAM	$4,353	$12	$2,047	$0	$0
GATEWAY SCHOOL	$1,839	$1,090	$1,772	$0	$0
CENTRALIZED SERVICE	$0	$0	$0	$6,000,000	$6,000,000
Total Expenditures	**$4,698,059**	**$5,134,107**	**$4,924,444**	**$6,000,000**	**$6,000,000**

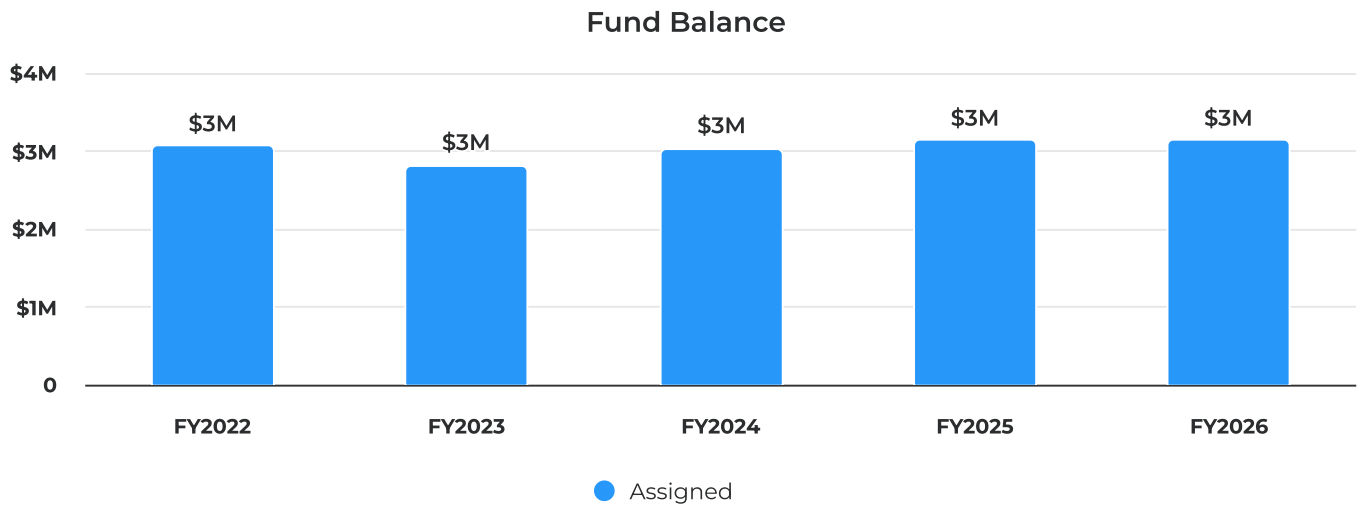
Expenditures by Major Program



Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INSTRUCTIONAL PROGRAMS	$0	$0	$0	$0	$6,000,000
GENERAL ELEMENTRY EDUCATION	$749,523	$823,907	$833,259	$828,528	$0
MIDDLE SCHOOL ED	$629,109	$721,126	$506,988	$586,622	$0
HIGH SCHOOL ED	$3,319,426	$3,589,074	$3,584,197	$3,651,810	$0
Total Expenditures	**$4,698,059**	**$5,134,107**	**$4,924,444**	**$5,066,960**	**$6,000,000**

Fund Balance



Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Assigned	$3,070,539	$2,816,782	$3,031,328	$3,135,825	$3,135,825
Total Fund Balance	**$3,070,539**	**$2,816,782**	**$3,031,328**	**$3,135,825**	**$3,135,825**

BOND REDEMPTION

The Bond Redemption Fund is required by state law to provide revenue for repayment of bonded indebtedness which has been approved by the voters. Property taxes are levied each year at an amount sufficient to cover only the required principal and interest payments. These are long-term obligations of the school district and, by law, monies in this fund cannot be used for any purpose other than to retire voter-approved debt.

Colorado Revised Statues, Section 22-42-104, provides a maximum bonded indebtedness of "twenty percent of the latest valuation for assessment of the taxable property in such district, as certified by the assessor to the board of county commissioners."

This Bond Redemption Fund Budget Summary accounts for the property taxes received and the payment of principal and interest on the district's 2004 General Obligation Bonds (Refunded Series 2011 and 2012), 2018 General Obligation Bonds, 2022 General Obligation Bonds, and 2025 General Obligation Bonds.

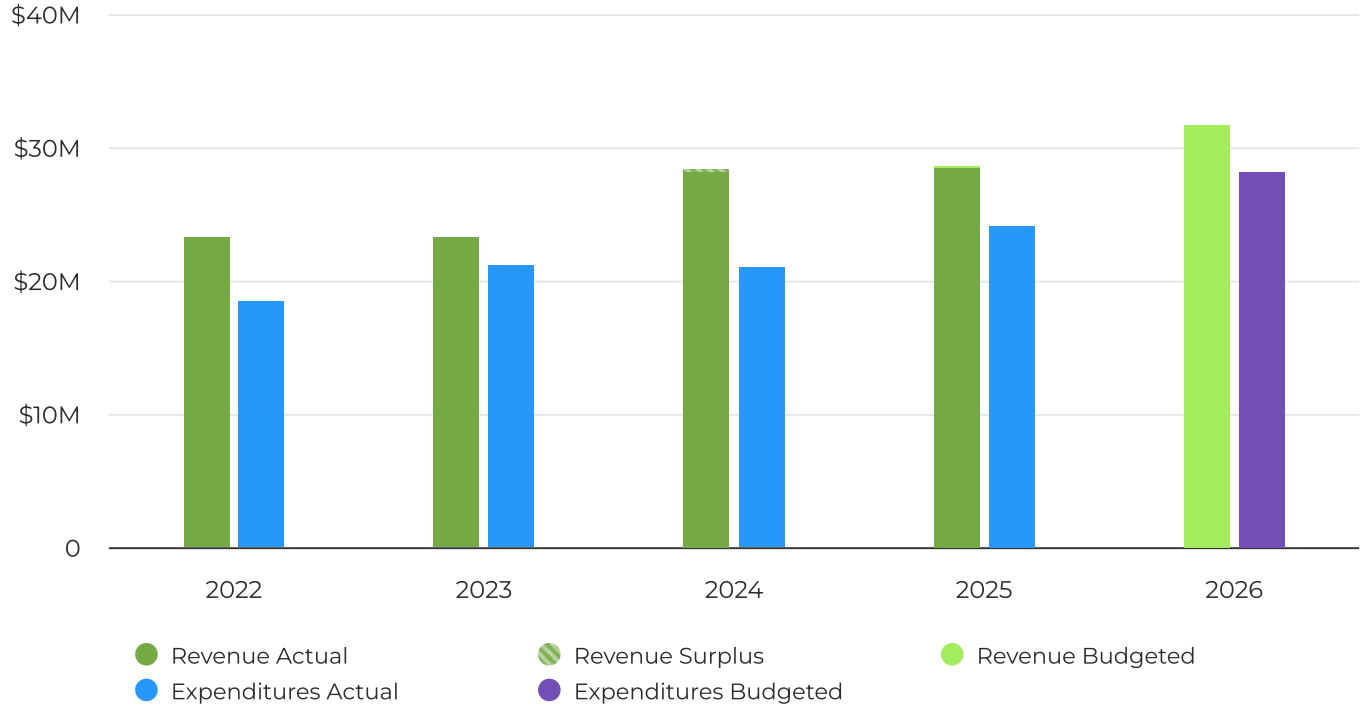
The 2004 General Obligation Bonds were approved by the voters in November 2004. These bonds were approved to build two elementary schools and an 8/9 school, replace a middle school and an alternative school, and provide maintenance and upgrades to existing sites. General Obligation Refunding Bonds, Series 2011 and 2012, were subsequently issued to partially advance refund the Series 2004A bonds. The Series 2011 and 2012 bonds were repaid in full on December 1, 2024.

Approved by the voters in November 2017, the 2018 General Obligation Bonds were passed for priority 1 maintenance projects, the replacement of Orchard Mesa Middle School, technology upgrades, a gym at Dual Immersion Academy, an auxiliary gym at Palisade High School, and security features at schools across the district.

In November 2021, voters approved the 2022 General Obligation Bonds for a new Grand Junction High School and the remodel of some existing buildings on the site.

Series 2025 General Obligation Bonds were approved by the voters in November 2024 as a no-tax rate increase initiative due to expiring debt. The bonds were approved for repairs and maintenance at all schools, safety and security upgrades at all schools, learning environment upgrades, Special Education renovations, and major facility needs at Central High School and Fruita Monument High School.

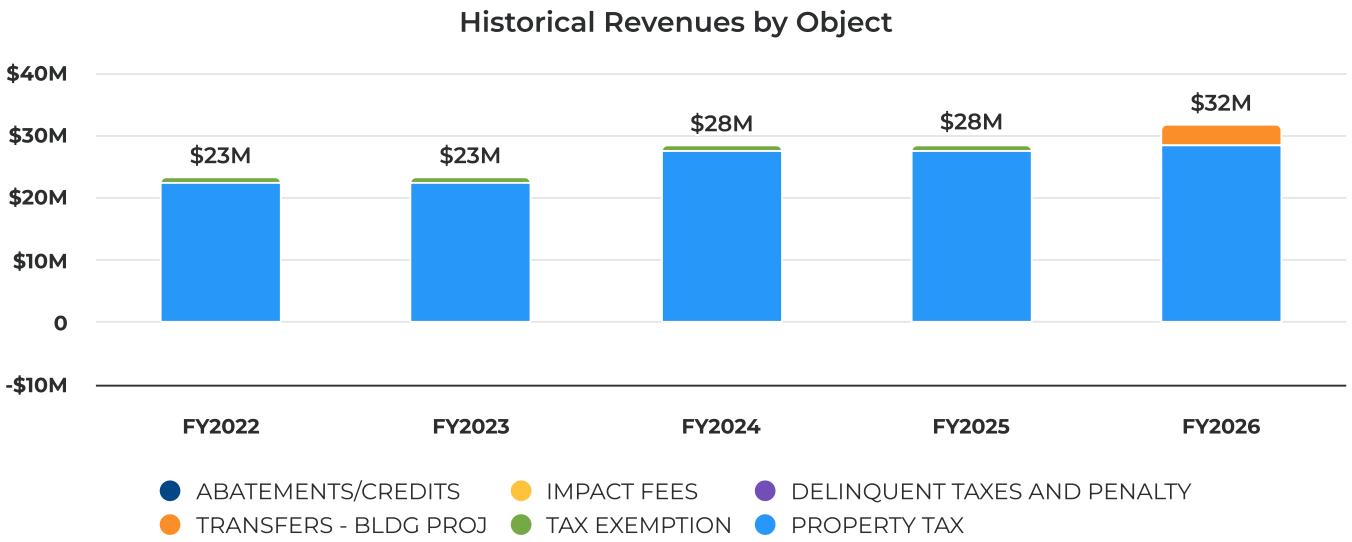
Revenues vs Expenditures Summary



Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$16,793,483**	**$21,470,571**	**$23,623,015**	**$30,846,267**	**$35,265,493**
Revenues					
LOCAL SOURCES	$22,424,379	$22,492,250	$27,425,931	$27,657,120	$28,564,180
INTERMEDIATE SOURCES	$760,503	$751,706	$846,334	$813,265	$0
TRANSFERS	$0	$0	$0	$0	$3,121,323
Total Revenues	**$23,184,882**	**$23,243,956**	**$28,272,265**	**$28,470,385**	**$31,685,503**
Expenditures					
OTHER USES OF FUNDS	$18,507,794	$21,091,513	$21,049,013	$24,051,158	$28,197,763
Total Expenditures	**$18,507,794**	**$21,091,513**	**$21,049,013**	**$24,051,158**	**$28,197,763**
Total Revenues Less Expenditures	**$4,677,088**	**$2,152,443**	**$7,223,252**	**$4,419,226**	**$3,487,740**
Ending Fund Balance	**$21,470,571**	**$23,623,014**	**$30,846,267**	**$35,265,493**	**$38,753,233**

Revenues by Object



Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
PROPERTY TAX	$22,413,498	$22,495,496	$27,425,377	$27,645,706	$28,554,180
DELINQUENT TAXES AND PENALTY	$38,071	$8,693	$11,199	$19,269	$10,000
ABATEMENTS/CREDITS	-$27,190	-$11,939	-$10,645	-$7,856	$0
IMPACT FEES	$1,397	$1,272	$0	$1,596	$0
TAX EXEMPTION	$759,105	$750,434	$846,334	$811,669	$0
TRANSFERS - BLDG PROJ	$0	$0	$0	$0	$3,121,323
Total Revenues	**$23,184,882**	**$23,243,956**	**$28,272,265**	**$28,470,385**	**$31,685,503**

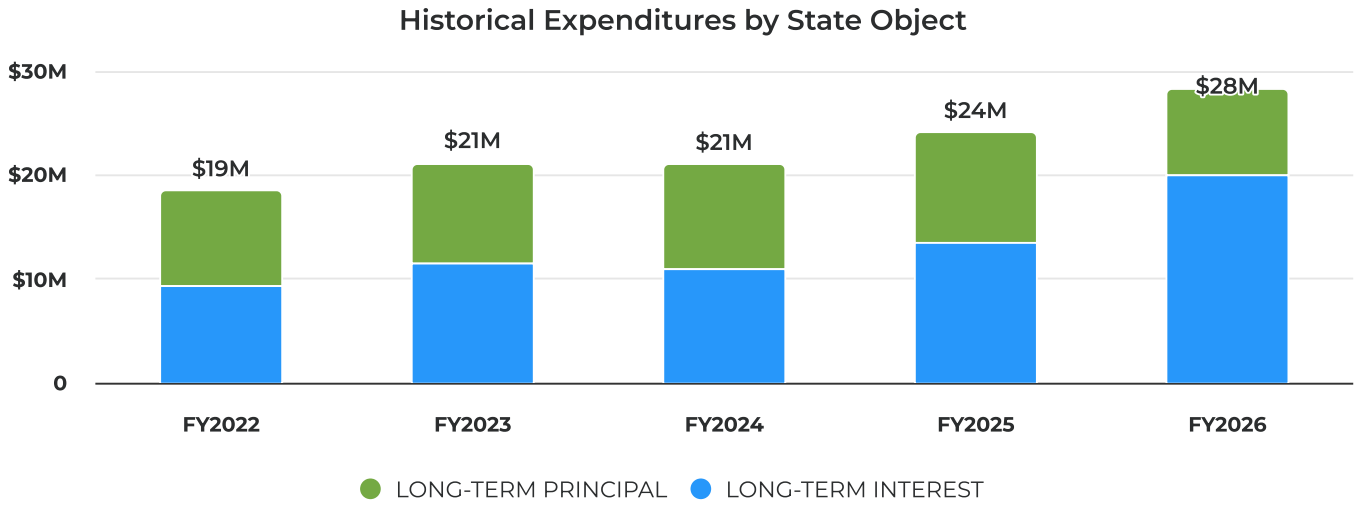
Colorado Revised Statute 22-45-103(b) requires that tax levies for bonded indebtedness be recorded in a Bond Redemption fund. The revenue in this fund is from property tax receipts.

In FY2026, remaining project funds from the Grand Junction High School bond project (Fund 41) were transferred into Bond Redemption for the purpose of paying down those bonds as required by the ballot question. The Bond Redemption mill levy was reduced to take this transfer into account.

MILL LEVIES AND ASSESSED VALUES

	FY 2022Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	**FY 2026 Re-Adopted Budget**
Mill Levy	11.028	11.028	11.354	11.325	**9.476**
Net Assessed Value	$2,108,830,687	$2,101,430,072	$2,484,639,430	$2,518,036,350	**$3,013,315,750**
Certification of Mill Levy Date	Dec 14, 2021	Dec 13, 2022	Jan 9, 2024	Dec 10, 2024	**Dec 9, 2025**

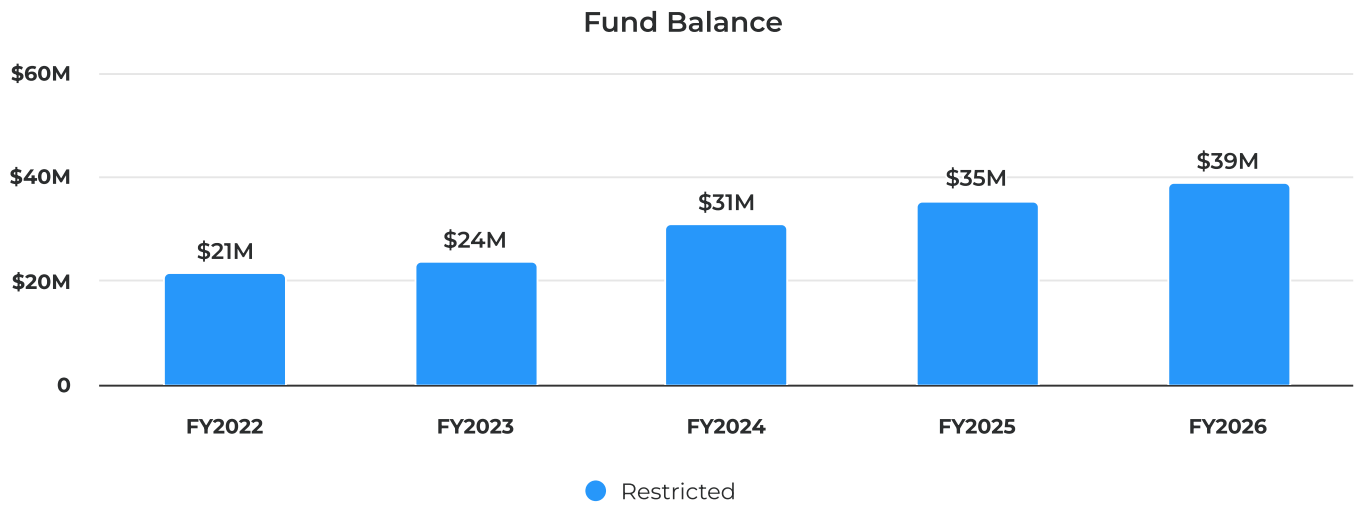
Expenditures by State Object



Expenditures by State Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
LONG-TERM INTEREST	$9,247,794	$11,441,513	$10,949,013	$13,456,158	$19,942,763
LONG-TERM PRINCIPAL	$9,260,000	$9,650,000	$10,100,000	$10,595,000	$8,255,000
Total Expenditures	**$18,507,794**	**$21,091,513**	**$21,049,013**	**$24,051,158**	**$28,197,763**

Fund Balance



Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Restricted	$21,470,571	$23,623,015	$30,846,267	$35,265,493	$38,753,233
Total Fund Balance	**$21,470,571**	**$23,623,015**	**$30,846,267**	**$35,265,493**	**$38,753,233**

Debt Service Schedule

Combined Schedule All Series

Dates	Principal	Interest	Total Principal & Interest
12/1/2021	$ 9,260,000.00	$4,024,950.00	
6/1/2022		$5,229,972.22	$ 18,514,922.22
12/1/2022	$ 9,650,000.00	$5,841,381.25	
6/1/2023		$5,600,131.25	$ 21,091,512.50
12/1/2023	$ 10,100,000.00	$5,600,131.25	
6/1/2024		$5,348,881.25	$ 21,049,012.50
12/1/2024	$ 10,595,000.00	$5,348,881.25	
6/1/2025		$8,107,277.08	$ 24,051,158.33
12/01/2025	$ 8,255,000.00	$10,074,568.75	
6/1/2026		$9,868,193.75	$ 28,197,762.50
12/01/2026	$ 8,670,000.00	$9,868,193.75	
6/1/2027		$9,651,443.75	$ 28,189,637.50
12/01/2027	$ 9,105,000.00	$9,651,443.75	
6/1/2028		$9,423,818.75	$ 28,180,262.50
12/01/2028	$ 9,555,000.00	$9,423,818.75	
6/1/2029		$9,184,943.75	$ 28,163,762.50
12/01/2029	$ 10,035,000.00	$9,184,943.75	
6/1/2030		$8,934,068.75	$ 28,154,012.50
12/01/2030	$ 10,535,000.00	$8,934,068.75	
6/1/2031		$8,670,693.75	$ 28,139,762.50
12/01/2031	$ 11,065,000.00	$8,670,693.75	
6/1/2032		$8,394,068.75	$ 28,129,762.50
12/01/2032	$ 11,615,000.00	$8,394,068.75	
6/1/2033		$8,091,975.00	$ 28,101,043.75
12/01/2033	$ 12,220,000.00	$8,091,975.00	
6/1/2034		$7,774,143.75	$ 28,086,118.75
12/01/2034	$ 12,855,000.00	$7,774,143.75	
6/1/2035		$7,439,787.50	$ 28,068,931.25
12/01/2035	$ 13,525,000.00	$7,439,787.50	
6/1/2036		$7,087,312.50	$ 28,052,100.00
12/01/2036	$ 14,230,000.00	$7,087,312.50	
6/1/2037		$6,716,237.50	$ 28,033,550.00
12/01/2037	$ 14,975,000.00	$6,716,237.50	
6/1/2038		$6,325,500.00	$ 28,016,737.50
12/1/2038	$ 15,755,000.00	$6,325,500.00	
6/1/2039		$6,010,400.00	$ 28,090,900.00
12/1/2039	$ 16,385,000.00	$6,010,400.00	
6/1/2040		$5,682,700.00	$ 28,078,100.00
12/1/2040	$ 17,040,000.00	$5,682,700.00	
6/1/2041		$5,341,900.00	$ 28,064,600.00
12/1/2041	$ 17,720,000.00	$5,341,900.00	
6/1/2042		$4,987,500.00	$ 28,049,400.00
12/1/2042	$ 19,720,000.00	$4,987,500.00	
6/1/2043		$4,469,850.00	$ 29,177,350.00
12/1/2043	$ 20,755,000.00	$4,469,850.00	
6/1/2044		$3,925,031.25	$ 29,149,881.25
12/1/2044	$ 21,845,000.00	$3,925,031.25	
6/1/2045		$3,351,600.00	$ 29,121,631.25
12/1/2045	$ 22,990,000.00	$3,351,600.00	
6/1/2046		$2,748,112.50	$ 29,089,712.50
12/1/2046	$ 24,200,000.00	$2,748,112.50	
6/1/2047		$2,112,862.50	$ 29,060,975.00
12/1/2047	$ 25,470,000.00	$2,112,862.50	
6/1/2048		$1,444,275.00	$ 29,027,137.50
12/1/2048	$ 26,805,000.00	$1,444,275.00	

	6/1/2049			$740,643.75	$ 28,989,918.75
	12/1/2049	$	28,215,000.00	$740,643.75	$ 28,955,643.75
TOTAL		$	443,145,000.00	$351,930,299.30	$ 795,075,299.30

Debt Service Schedule

Series 2025

Dates	Principal	Rate	Interest	Total Principal & Interest
6/1/2025			$ 3,020,208.33	$ 3,020,208.33
12/1/2025			$ 4,987,500.00	
6/1/2026			$ 4,987,500.00	$ 9,975,000.00
12/1/2026			$ 4,987,500.00	
6/1/2027			$ 4,987,500.00	$ 9,975,000.00
12/1/2027			$ 4,987,500.00	
6/1/2028			$ 4,987,500.00	$ 9,975,000.00
12/1/2028			$ 4,987,500.00	
6/1/2029			$ 4,987,500.00	$ 9,975,000.00
12/1/2029			$ 4,987,500.00	
6/1/2030			$ 4,987,500.00	$ 9,975,000.00
12/1/2030			$ 4,987,500.00	
6/1/2031			$ 4,987,500.00	$ 9,975,000.00
12/1/2031			$ 4,987,500.00	
6/1/2032			$ 4,987,500.00	$ 9,975,000.00
12/1/2032			$ 4,987,500.00	
6/1/2033			$ 4,987,500.00	$ 9,975,000.00
12/1/2033			$ 4,987,500.00	
6/1/2034			$ 4,987,500.00	$ 9,975,000.00
12/1/2034			$ 4,987,500.00	
6/1/2035			$ 4,987,500.00	$ 9,975,000.00
12/1/2035			$ 4,987,500.00	
6/1/2036			$ 4,987,500.00	$ 9,975,000.00
12/1/2036			$ 4,987,500.00	
6/1/2037			$ 4,987,500.00	$ 9,975,000.00
12/1/2037			$ 4,987,500.00	
6/1/2038			$ 4,987,500.00	$ 9,975,000.00
12/1/2038			$ 4,987,500.00	
6/1/2039			$ 4,987,500.00	$ 9,975,000.00
12/1/2039			$ 4,987,500.00	
6/1/2040			$ 4,987,500.00	$ 9,975,000.00
12/1/2040			$ 4,987,500.00	
6/1/2041			$ 4,987,500.00	$ 9,975,000.00
12/1/2041			$ 4,987,500.00	
6/1/2042			$ 4,987,500.00	$ 9,975,000.00
12/1/2042	$ 19,720,000.00	5.25%	$ 4,987,500.00	
6/1/2043			$ 4,469,850.00	$ 29,177,350.00
12/1/2043	$ 20,755,000.00	5.25%	$ 4,469,850.00	
6/1/2044			$ 3,925,031.25	$ 29,149,881.25
12/1/2044	$ 21,845,000.00	5.25%	$ 3,925,031.25	
6/1/2045			$ 3,351,600.00	$ 29,121,631.25
12/1/2045	$ 22,990,000.00	5.25%	$ 3,351,600.00	
6/1/2046			$ 2,748,112.50	$ 29,089,712.50
12/1/2046	$ 24,200,000.00	5.25%	$ 2,748,112.50	
6/1/2047			$ 2,112,862.50	$ 29,060,975.00
12/1/2047	$ 25,470,000.00	5.25%	$ 2,112,862.50	
6/1/2048			$ 1,444,275.00	$ 29,027,137.50
12/1/2048	$ 26,805,000.00	5.25%	$ 1,444,275.00	
6/1/2049			$ 740,643.75	$ 28,989,918.75
12/1/2049	$ 28,215,000.00	5.25%	$ 740,643.75	$ 28,955,643.75
TOTAL	$ 190,000,000.00		$ 215,167,458.33	$ 405,167,458.33

Debt Service Schedule

Series 2022

Dates	Principal	Rate	Interest	Total Principal & Interest
6/1/2022			$ 1,389,565.97	$ 1,389,565.97
12/1/2022			$ 2,000,975.00	
6/1/2023			$ 2,000,975.00	$ 4,001,950.00
12/1/2023			$ 2,000,975.00	
6/1/2024			$ 2,000,975.00	$ 4,001,950.00
12/1/2024			$ 2,000,975.00	
6/1/2025			$ 2,000,975.00	$ 4,001,950.00
12/1/2025	$ 1,590,000.00	5.00%	$ 2,000,975.00	
6/1/2026			$ 1,961,225.00	$ 5,552,200.00
12/1/2026	$ 1,675,000.00	5.00%	$ 1,961,225.00	
6/1/2027			$ 1,919,350.00	$ 5,555,575.00
12/1/2027	$ 1,760,000.00	5.00%	$ 1,919,350.00	
6/1/2028			$ 1,875,350.00	$ 5,554,700.00
12/1/2028	$ 1,845,000.00	5.00%	$ 1,875,350.00	
6/1/2029			$ 1,829,225.00	$ 5,549,575.00
12/1/2029	$ 1,935,000.00	5.00%	$ 1,829,225.00	
6/1/2030			$ 1,780,850.00	$ 5,545,075.00
12/1/2030	$ 2,030,000.00	5.00%	$ 1,780,850.00	
6/1/2031			$ 1,730,100.00	$ 5,540,950.00
12/1/2031	$ 2,135,000.00	5.00%	$ 1,730,100.00	
6/1/2032			$ 1,676,725.00	$ 5,541,825.00
12/1/2032	$ 2,240,000.00	5.00%	$ 1,676,725.00	
6/1/2033			$ 1,620,725.00	$ 5,537,450.00
12/1/2033	$ 2,355,000.00	5.00%	$ 1,620,725.00	
6/1/2034			$ 1,561,850.00	$ 5,537,575.00
12/1/2034	$ 2,470,000.00	5.00%	$ 1,561,850.00	
6/1/2035			$ 1,500,100.00	$ 5,531,950.00
12/1/2035	$ 2,595,000.00	4.00%	$ 1,500,100.00	
6/1/2036			$ 1,448,200.00	$ 5,543,300.00
12/1/2036	$ 2,700,000.00	4.00%	$ 1,448,200.00	
6/1/2037			$ 1,394,200.00	$ 5,542,400.00
12/1/2037	$ 2,810,000.00	4.00%	$ 1,394,200.00	
6/1/2038			$ 1,338,000.00	$ 5,542,200.00
12/1/2038	$ 15,755,000.00	4.00%	$ 1,338,000.00	
6/1/2039			$ 1,022,900.00	$ 18,115,900.00
12/1/2039	$ 16,385,000.00	4.00%	$ 1,022,900.00	
6/1/2040			$ 695,200.00	$ 18,103,100.00
12/1/2040	$ 17,040,000.00	4.00%	$ 695,200.00	
6/1/2041			$ 354,400.00	$ 18,089,600.00
12/1/2041	$ 17,720,000.00	4.00%	$ 354,400.00	$ 18,074,400.00
TOTAL	$ 95,040,000.00		$ 62,813,190.97	$ 157,853,190.97

Debt Service Schedule

Series 2018

Dates	Principal	Rate	Interest	Total Principal & Interest
12/01/2021			$ 3,086,093.75	
6/1/2022			$ 3,086,093.75	$ 6,172,187.50
12/01/2022			$ 3,086,093.75	
6/1/2023			$ 3,086,093.75	$ 6,172,187.50
12/01/2023			$ 3,086,093.75	
6/1/2024			$ 3,086,093.75	$ 6,172,187.50
12/01/2024			$ 3,086,093.75	
6/1/2025			$ 3,086,093.75	$ 6,172,187.50
12/01/2025	$ 6,665,000.00	5.00%	$ 3,086,093.75	
6/1/2026			$ 2,919,468.75	$ 12,670,562.50
12/01/2026	$ 6,995,000.00	5.00%	$ 2,919,468.75	
6/1/2027			$ 2,744,593.75	$ 12,659,062.50
12/01/2027	$ 7,345,000.00	5.00%	$ 2,744,593.75	
6/1/2028			$ 2,560,968.75	$ 12,650,562.50
12/01/2028	$ 7,710,000.00	5.00%	$ 2,560,968.75	
6/1/2029			$ 2,368,218.75	$ 12,639,187.50
12/01/2029	$ 8,100,000.00	5.00%	$ 2,368,218.75	
6/1/2030			$ 2,165,718.75	$ 12,633,937.50
12/01/2030	$ 8,505,000.00	5.00%	$ 2,165,718.75	
6/1/2031			$ 1,953,093.75	$ 12,623,812.50
12/01/2031	$ 8,930,000.00	5.00%	$ 1,953,093.75	
6/1/2032			$ 1,729,843.75	$ 12,612,937.50
12/01/2032	$ 9,375,000.00	5.25%	$ 1,729,843.75	
6/1/2033			$ 1,483,750.00	$ 12,588,593.75
12/01/2033	$ 9,865,000.00	5.25%	$ 1,483,750.00	
6/1/2034			$ 1,224,793.75	$ 12,573,543.75
12/01/2034	$ 10,385,000.00	5.25%	$ 1,224,793.75	
6/1/2035			$ 952,187.50	$ 12,561,981.25
12/01/2035	$ 10,930,000.00	5.50%	$ 952,187.50	
6/1/2036			$ 651,612.50	$ 12,533,800.00
12/01/2036	$ 11,530,000.00	5.50%	$ 651,612.50	
6/1/2037			$ 334,537.50	$ 12,516,150.00
12/01/2037	$ 12,165,000.00	5.50%	$ 334,537.50	$ 12,499,537.50
TOTAL	$ 118,500,000.00		$ 69,952,418.75	$ 188,452,418.75

Debt Service Schedule

Series 2012

Dates	Principal	Rate	Interest	Total Principal & Interest
12/1/2021	$ 75,000.00	2.25%	$ 5,156.25	$ 84,468.75
6/1/2022			$ 4,312.50	
12/1/2022			$ 4,312.50	$ 8,625.00
6/1/2023			$ 4,312.50	
12/1/2023	$ 100,000.00	2.50%	$ 4,312.50	$ 107,375.00
6/1/2024			$ 3,062.50	
12/1/2024	$ 245,000.00	2.50%	$ 3,062.50	$ 248,062.50
TOTAL	$ 420,000.00		$ 28,531.25	$ 448,531.25

Debt Service Schedule

Series 2011

Dates	Principal	Rate	Interest	Total Principal & Interest
12/1/2021	$ 9,185,000.00	4.00%	$ 933,700.00	$ 10,868,700.00
6/1/2022			$ 750,000.00	
12/1/2022	$ 9,650,000.00	5.00%	$ 750,000.00	$ 10,908,750.00
6/1/2023			$ 508,750.00	
12/1/2023	$ 10,000,000.00	5.00%	$ 508,750.00	$ 10,767,500.00
6/1/2024			$ 258,750.00	
12/1/2024	$ 10,350,000.00	5.00%	$ 258,750.00	$ 10,608,750.00
TOTAL	$ 39,185,000.00		$ 3,968,700.00	$ 43,153,700.00

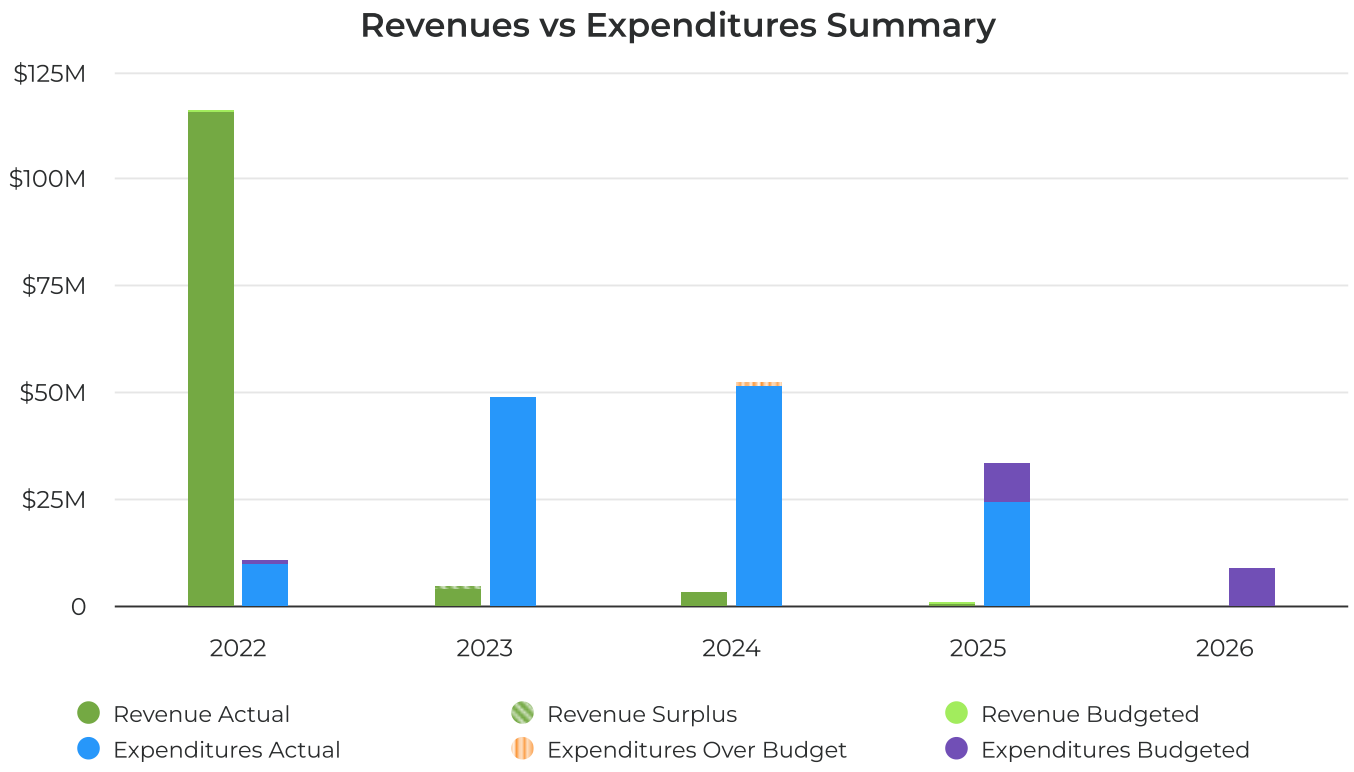
CAPITAL PROJECTS BUILDING GJHS

The Building Fund is used for the construction of new schools and to extend current building capacities.

In fiscal years 2017-18 through 2021-22, this fund was used for bond-supported projects approved by voters in the November 7, 2017 election, for the following specific purposes:

- Priority 1 maintenance projects across the district
- Replacing Orchard Mesa Middle School
- Technology upgrades
- Installing the first ever gym at Dual Immersion Academy
- Adding an auxiliary gym at Palisade High School
- Adding security features at schools across the district

Beginning in 2021-22, this fund is being used for the Grand Junction High School replacement approved by voters in the November 8, 2021 election.

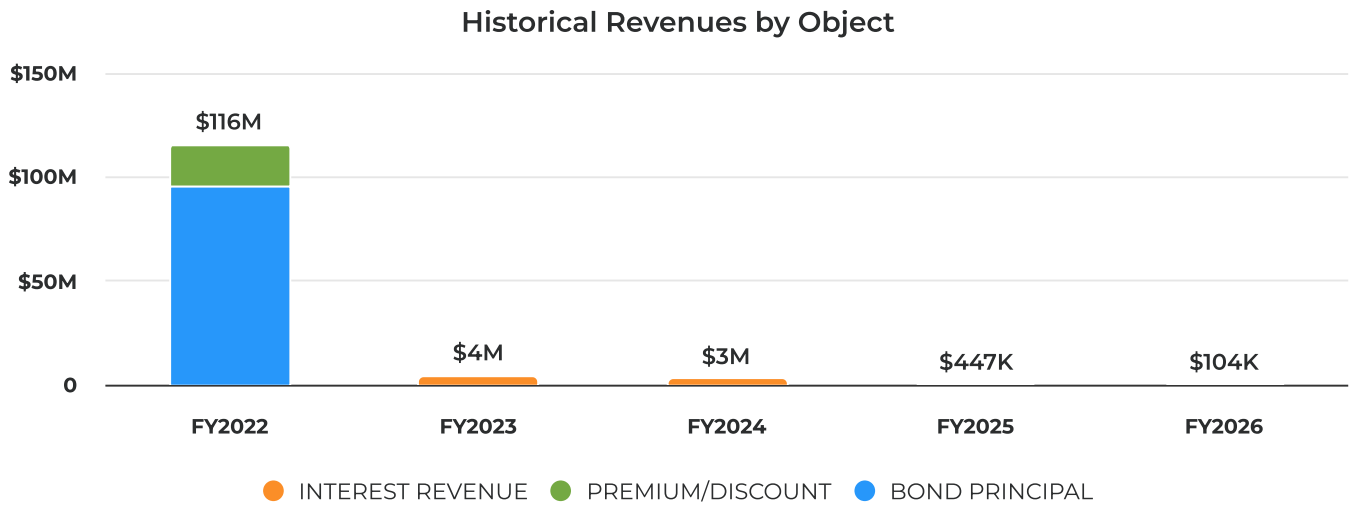


Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$20,332,268**	**$126,536,386**	**$82,168,594**	**$32,680,653**	**$8,845,408**
Revenues					
LOCAL SOURCES	$286,121	$4,395,808	$2,882,319	$447,067	$103,999
OTHER SOURCES	$115,563,499	$0	$0	$0	$0
Total Revenues	**$115,849,620**	**$4,395,808**	**$2,882,319**	**$447,067**	**$103,999**
Expenditures					
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$4,057,784	$2,120,224	$1,287,361	$2,278,112	$0
PURCHASED PROPERTY SERVICES	$0	$0	$0	$160	$0
SUPPLIES	$0	$0	$0	$1,874	$0
OTHER USES OF FUNDS	$0	$0	$0	$850	$4,428,637
PROPERTY	$5,587,718	$46,643,377	$51,082,899	$22,001,316	$1,399,447
TRANSFERS	$0	$0	$0	$0	$3,121,323
Total Expenditures	**$9,645,503**	**$48,763,600**	**$52,370,260**	**$24,282,312**	**$8,949,407**
Total Revenues Less Expenditures	**$106,204,117**	**-$44,367,792**	**-$49,487,940**	**-$23,835,245**	**-$8,845,408**
Ending Fund Balance	**$126,536,385**	**$82,168,594**	**$32,680,654**	**$8,845,408**	**$0**

In FY2026, remaining project funds from the Grand Junction High School bond project were transferred into Bond Redemption (Fund 31) for the purpose of paying down those bonds as required by the ballot question.

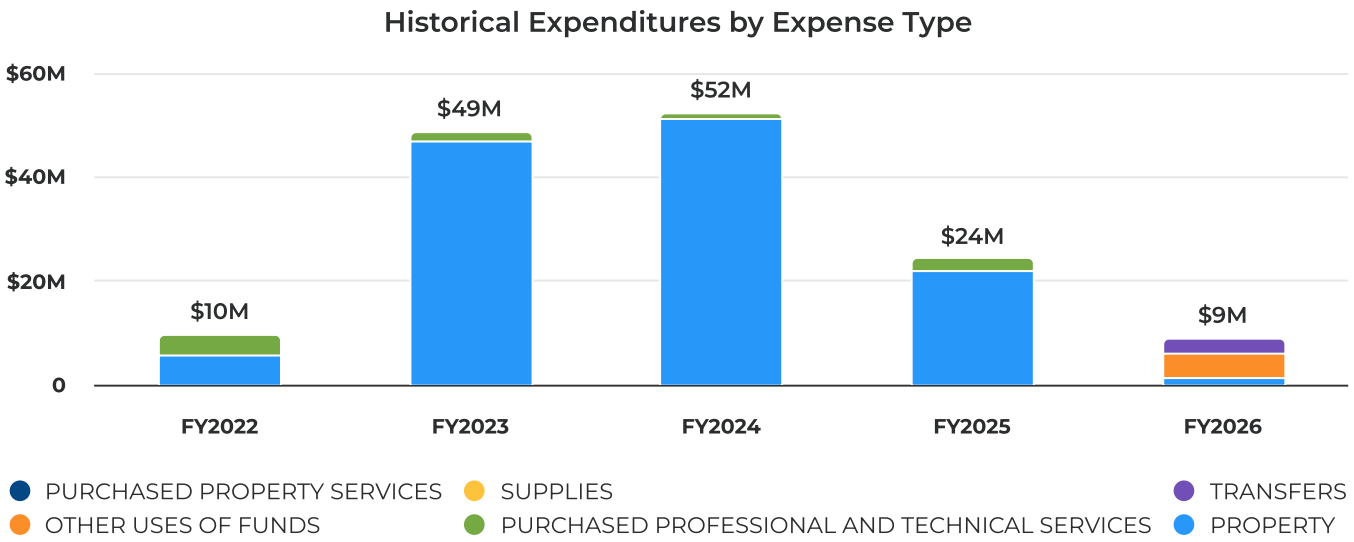
Revenues by Object



Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INTEREST REVENUE	$286,121	$4,395,808	$2,882,319	$447,067	$103,999
BOND PRINCIPAL	$95,040,000	$0	$0	$0	$0
PREMIUM/DISCOUNT	$20,523,499	$0	$0	$0	$0
Total Revenues	**$115,849,620**	**$4,395,808**	**$2,882,319**	**$447,067**	**$103,999**

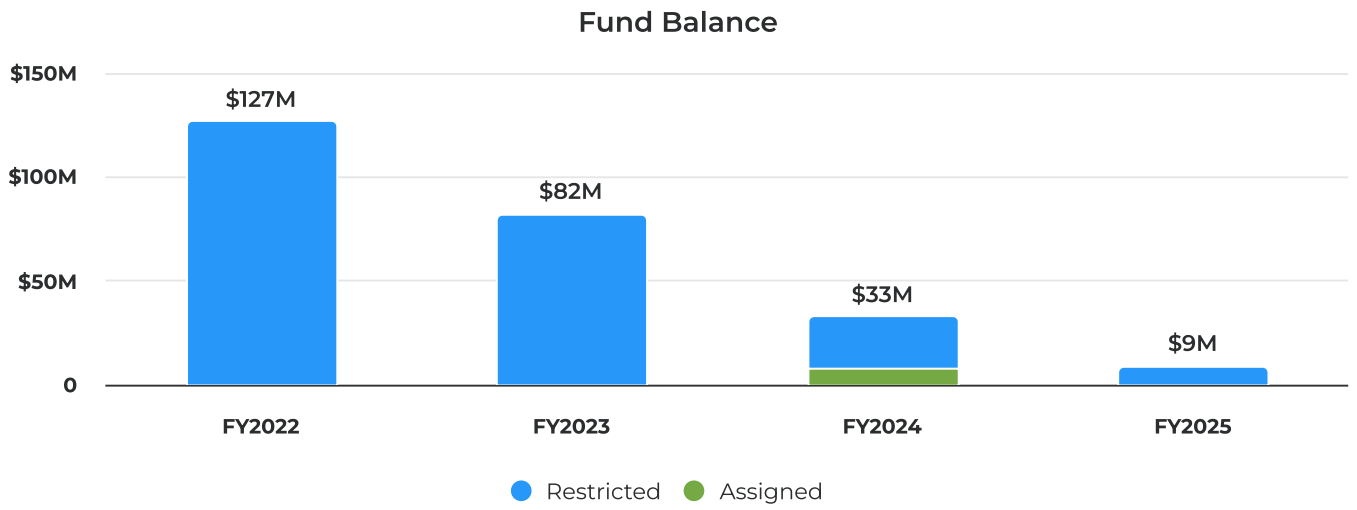
Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$4,057,784	$2,120,224	$1,287,361	$2,278,112	$0
PURCHASED PROPERTY SERVICES	$0	$0	$0	$160	$0
SUPPLIES	$0	$0	$0	$1,874	$0
OTHER USES OF FUNDS	$0	$0	$0	$850	$4,428,637
PROPERTY	$5,587,718	$46,643,377	$51,082,899	$22,001,316	$1,399,447
TRANSFERS	$0	$0	$0	$0	$3,121,323
Total Expenditures	**$9,645,503**	**$48,763,600**	**$52,370,260**	**$24,282,312**	**$8,949,407**

Fund Balance



Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025
Assigned	$0	$0	$7,557,778	$0
Restricted	$126,536,386	$82,168,594	$25,122,875	$8,845,408
Total Fund Balance	**$126,536,386**	**$82,168,594**	**$32,680,653**	**$8,845,408**

CAPITAL RESERVE CAPITAL PROJECTS

The Capital Projects Fund is funded by monies allocated pursuant to the provisions of section 22-54-105(2) CRS transferred from the General Fund. Such revenues may be supplemented by gifts, grants and donations. The amount to be transferred per student is determined each fiscal year, dependent upon available funds. Funding is then distributed from the general fund to the capital projects and insurance funds.

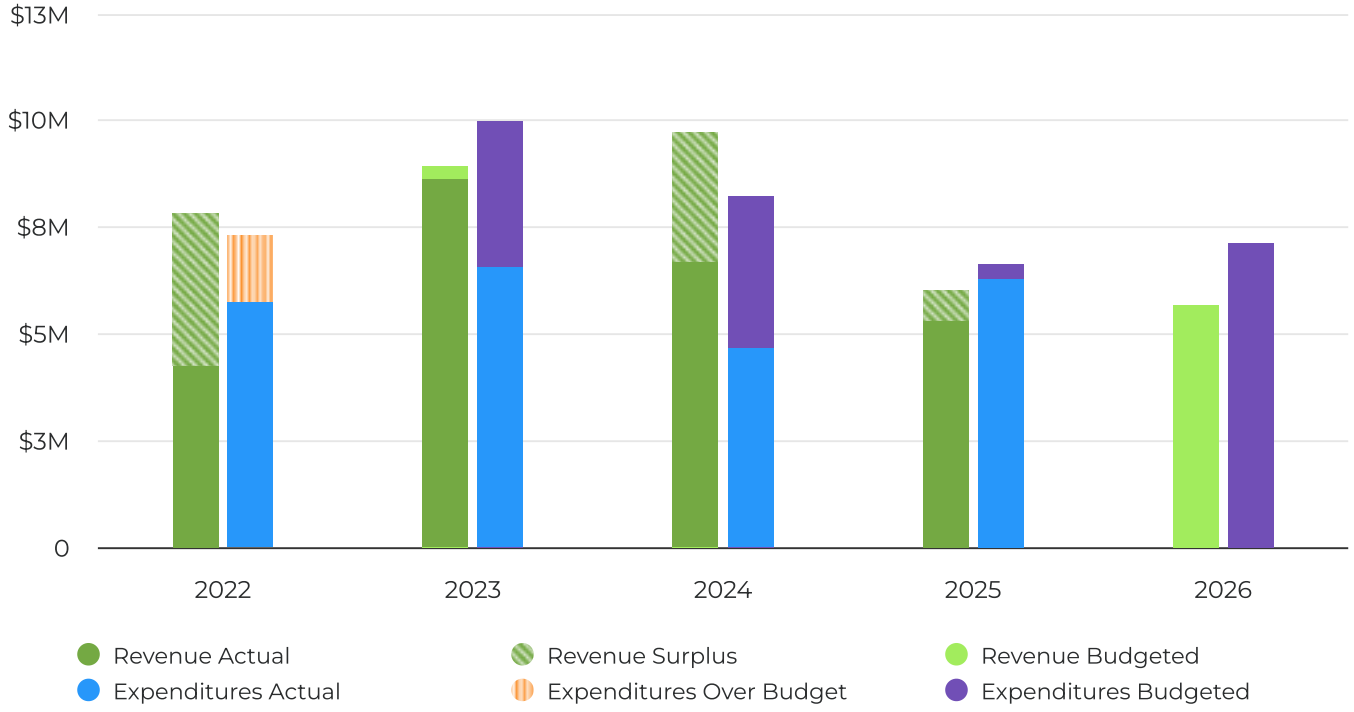
According to CRS 22-45-103 (I)(c), expenditures from the fund shall be limited to long-range capital outlay expenditures and shall be made only for the following purposes:

- Any acquisition of land, improvements, construction of structures or additions to existing structures, and acquisition of equipment and furnishings
- Alterations and improvements to existing structures
- Acquisition of a school vehicle, or other equipment
- Any installment purchase agreements or lease agreements with an option to purchase for a period not to exceed twenty years and any lease agreement without the option to purchase
    - Any software licensing agreement
    - Acquisition of computer equipment

Expenditures from the fund shall be authorized by a resolution adopted by the Board of Education at any regular or special meeting of the Board. The resolution shall specifically set forth the purpose of the expenditure; the estimated total cost of the project; the location of the structure to be constructed, added to, altered, or repaired; a description of any school buses or equipment to be purchased and where such equipment will be installed.

The budget is structured to provide authorization for expenditure of all possible funds which may be available. This includes possible balances that remain from previous projects, estimated carryover funds from the preceding year, and new revenue for the budget year. Any balance remaining upon completion of any authorized project may be encumbered for future projects which are authorized as provided in C.R.S., Section 22-45-103(c).

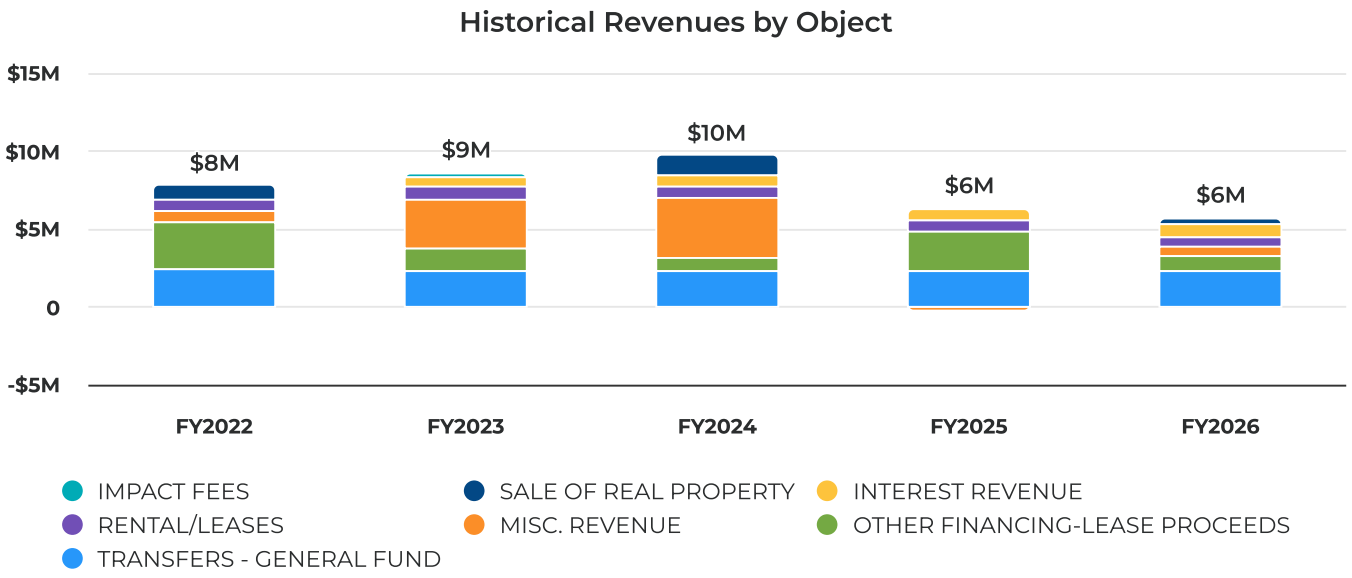
Revenues vs Expenditures Summary



Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$15,384,813**	**$15,893,182**	**$10,874,579**	**$15,976,028**	**$15,741,160**
Revenues					
LOCAL SOURCES	$2,374,515	$4,525,569	$6,590,829	$1,165,215	$2,388,868
INTERMEDIATE SOURCES	$0	$308,537	$0	$0	$0
OTHER SOURCES	$3,079,672	$1,504,360	$880,091	$2,597,889	$1,000,000
TRANSFERS	$2,375,970	$2,275,970	$2,275,970	$2,275,970	$2,275,970
Total Revenues	**$7,830,157**	**$8,614,435**	**$9,746,889**	**$6,039,074**	**$5,664,838**
Expenditures					
SALARIES	$0	$0	$0	$0	$396,514
BENEFITS	$0	$0	$0	$0	$130,703
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$24,155	$23,528	$897,951	$251,451	$5,000
PURCHASED PROPERTY SERVICES	$74,949	$37,893	$105,950	$113,573	$76,500
OTHER PURCHASED SERVICES	$66	$0	$0	$0	$0
SUPPLIES	$47,248	$33,305	$104,193	$139,242	$140,000
OTHER USES OF FUNDS	$2,498,246	$2,460,213	$1,455,718	$1,443,650	$2,205,289
PROPERTY	$4,677,126	$4,013,239	$2,081,629	$4,326,025	$4,170,057
Total Expenditures	**$7,321,788**	**$6,568,178**	**$4,645,441**	**$6,273,942**	**$7,124,063**
Total Revenues Less Expenditures	**$508,368**	**$2,046,257**	**$5,101,449**	**-$234,868**	**-$1,459,225**
Ending Fund Balance	**$15,893,181**	**$17,939,439**	**$15,976,028**	**$15,741,160**	**$14,281,935**

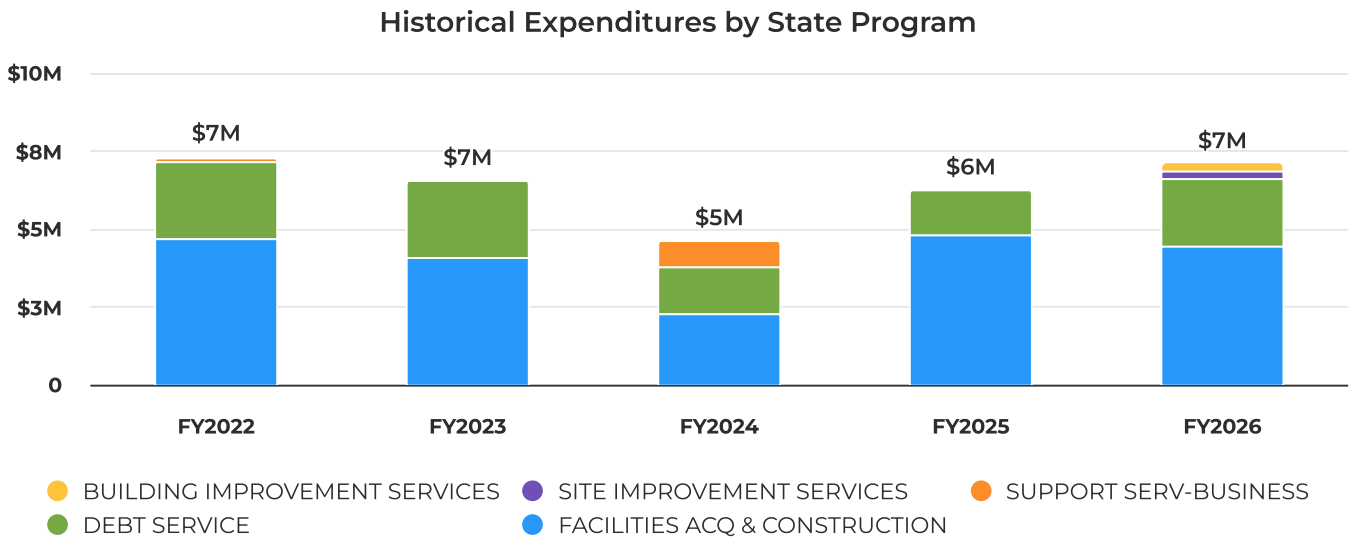
Revenues by Object



Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INTEREST REVENUE	$35,414	$592,154	$801,118	$741,590	$800,000
RENTAL/LEASES	$709,345	$797,365	$745,611	$649,541	$703,700
SALE OF REAL PROPERTY	$915,095	$0	$1,260,886	$9,145	$349,426
MISC. REVENUE	$714,661	$3,136,049	$3,783,213	-$235,061	$535,742
IMPACT FEES	$0	$308,537	$0	$0	$0
OTHER FINANCING-LEASE PROCEEDS	$3,079,672	$1,504,360	$880,091	$2,597,889	$1,000,000
TRANSFERS - GENERAL FUND	$2,375,970	$2,275,970	$2,275,970	$2,275,970	$2,275,970
Total Revenues	**$7,830,157**	**$8,614,435**	**$9,746,889**	**$6,039,074**	**$5,664,838**

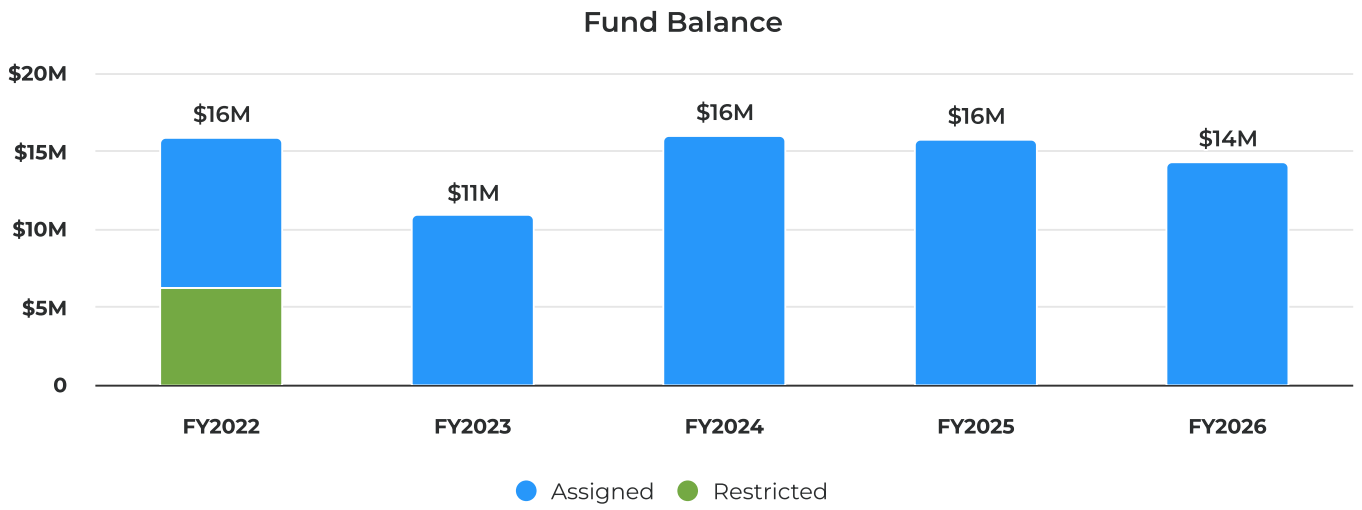
Expenditures by State Program



Expenditures by State Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
SUPPORT SERV-BUSINESS	$122,809	$0	$880,091	$0	$0
FACILITIES ACQ & CONSTRUCTION	$4,641,265	$4,057,062	$2,280,606	$4,790,562	$4,411,385
SITE IMPROVEMENT SERVICES	$41,945	$45,903	$24,276	$27,230	$230,000
BUILDING IMPROVEMENT SERVICES	$0	$0	$0	$7,749	$272,389
DEBT SERVICE	$2,515,769	$2,465,213	$1,460,468	$1,448,400	$2,210,289
Total Expenditures	**$7,321,788**	**$6,568,178**	**$4,645,441**	**$6,273,942**	**$7,124,063**

Fund Balance



Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Assigned	$9,665,846	$10,874,579	$15,976,028	$15,741,160	$14,281,935
Restricted	$6,227,336	$0	$0	$0	$0
Total Fund Balance	**$15,893,182**	**$10,874,579**	**$15,976,028**	**$15,741,160**	**$14,281,935**

Capital Projects 2025-2026

Capital Project Funds Capital Project

Capital Projects 2025-2026

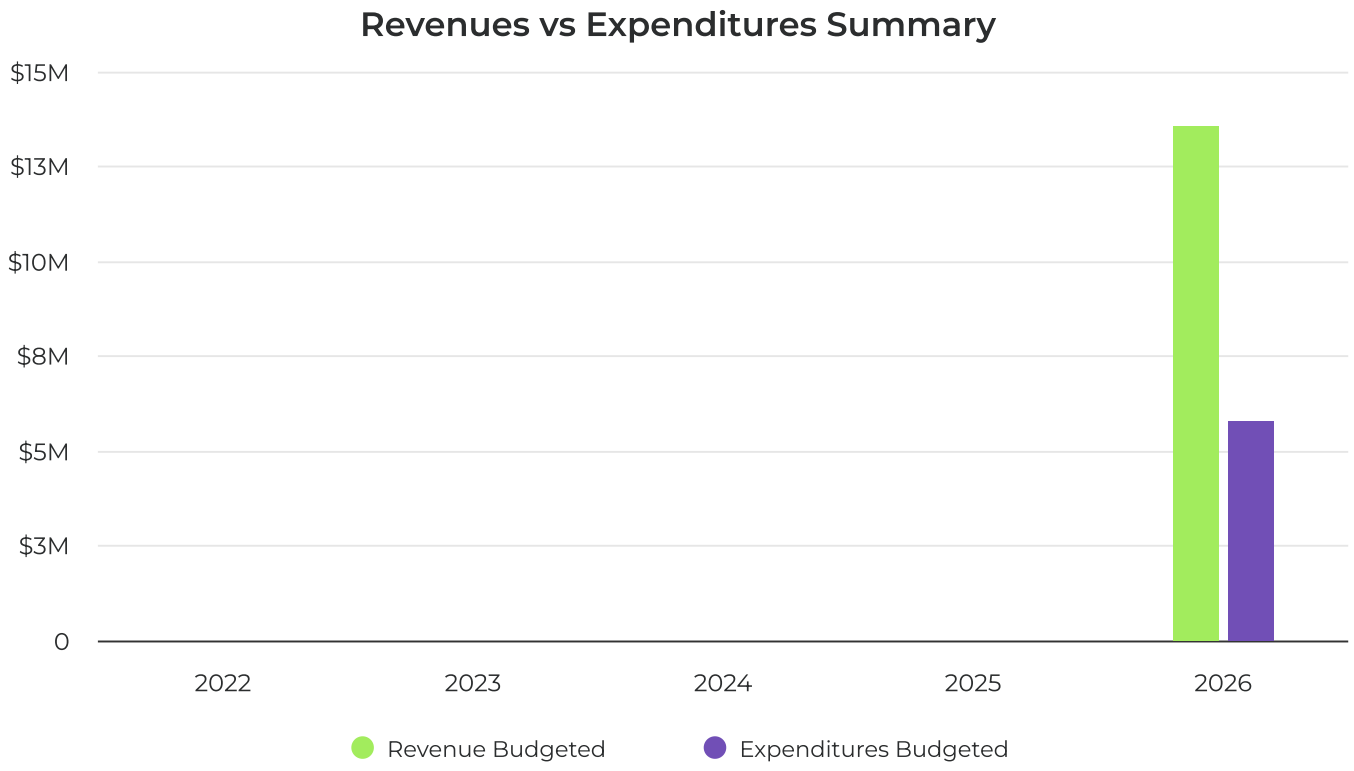
Request	2025-26 Adopted Projects	2025-26 Re-Adopted Projects	Net Change
Computer Lease	$918,130	$918,130	$ 0
R-5/Summit Building COP Payment	511,046	511,046	0
Compass Office Space Lease (Ends 12/31/2025)	77,413	77,413	0
Subtotal District Contract/Lease	**$1,506,589**	**$1,506,589**	**$ 0**
Juniper Ridge COP Payment	$ 498,150	$ 498,150	$ 0
Mesa Valley Community School COP Payment	205,550	205,550	0
Subtotal Charter School Contract/Lease	**$703,700**	**$703,700**	**$ 0**
Athletics	$ 120,000	$ 120,000	$ 0
Career Center - House Project	140,000	140,000	0
Grounds - Blacktop	75,000	75,000	0
Grounds - Irrigation	50,000	50,000	0
Human Resources - Substitute software implementation (One-Time)	6,500	6,500	0
Maintenance	1,000,000	1,000,000	0
Maintenance - Salaries/Benefits	267,669	272,389	4,720
Maintenance - School Capital Requests	230,000	230,000	0
Maintenance - Phase 1 Remodel of D51 Educational Services Center at East	0	707,842	707,842
Music	35,000	35,000	0
Purchasing	25,000	25,000	0
Safety/Security - Equipment	0	52,000	52,000
Special Ed	25,000	25,000	0
Support Services - Operations/Finance	40,000	40,000	0
Technology Services - Chromebook Repair	70,000	70,000	0
Technology Services - Projects	610,215	610,215	0
Technology Services - Salaries/Benefits	250,049	254,828	4,779
Transportation - Vehicles	200,000	200,000	0
Capital/Right of Use Leases (Placeholder)	1,000,000	1,000,000	0
Subtotal Other	**$4,144,433**	**$4,913,774**	**$ 769,341**
Grand Total	**$6,354,722**	**$7,124,063**	**$ 769,341**

Capital projects adopted in a fiscal year are expected to be completed in tha

CAPITAL PROJECT BUILDING ENERGY PERFORMANCE CONTRACT

The District is undertaking an energy performance project to complete districtwide lighting upgrades and to replace several HVAC units that have exceeded their useful life. The project is primarily funded through a lease-purchase agreement.

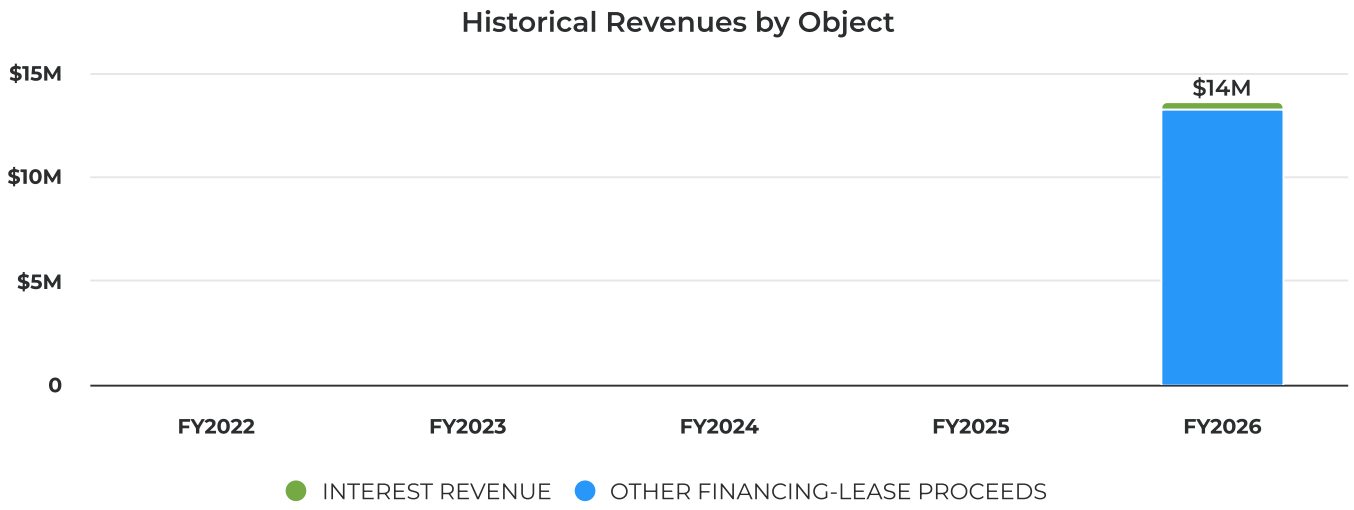
This Building Fund is used to record the proceeds from the financing and the related project expenditures.



Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$0**	**$0**	**$0**	**$0**	**$0**
Revenues					
LOCAL SOURCES	$0	$0	$0	$0	$300,000
OTHER SOURCES	$0	$0	$0	$0	$13,280,472
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$13,580,472**
Expenditures					
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$0	$0	$0	$0	$25,000
PROPERTY	$0	$0	$0	$0	$5,788,385
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$5,813,385**
Total Revenues Less Expenditures	**$0**	**$0**	**$0**	**$0**	**$7,767,087**
Ending Fund Balance	**$0**	**$0**	**$0**	**$0**	**$7,767,087**

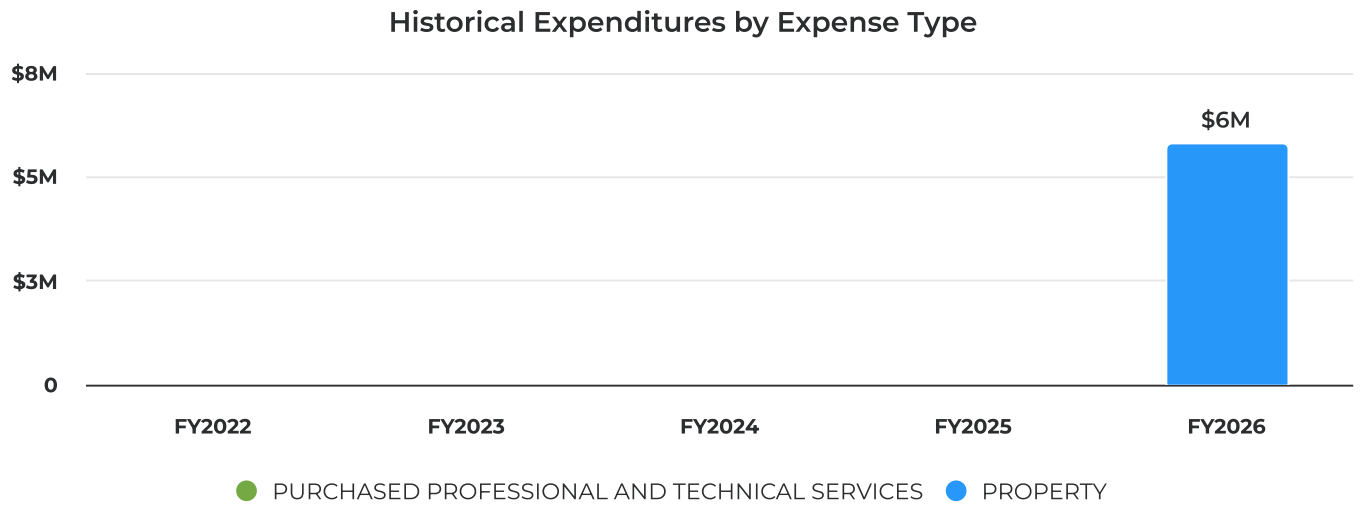
Revenues by Object



Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INTEREST REVENUE	$0	$0	$0	$0	$300,000
OTHER FINANCING-LEASE PROCEEDS	$0	$0	$0	$0	$13,280,472
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$13,580,472**

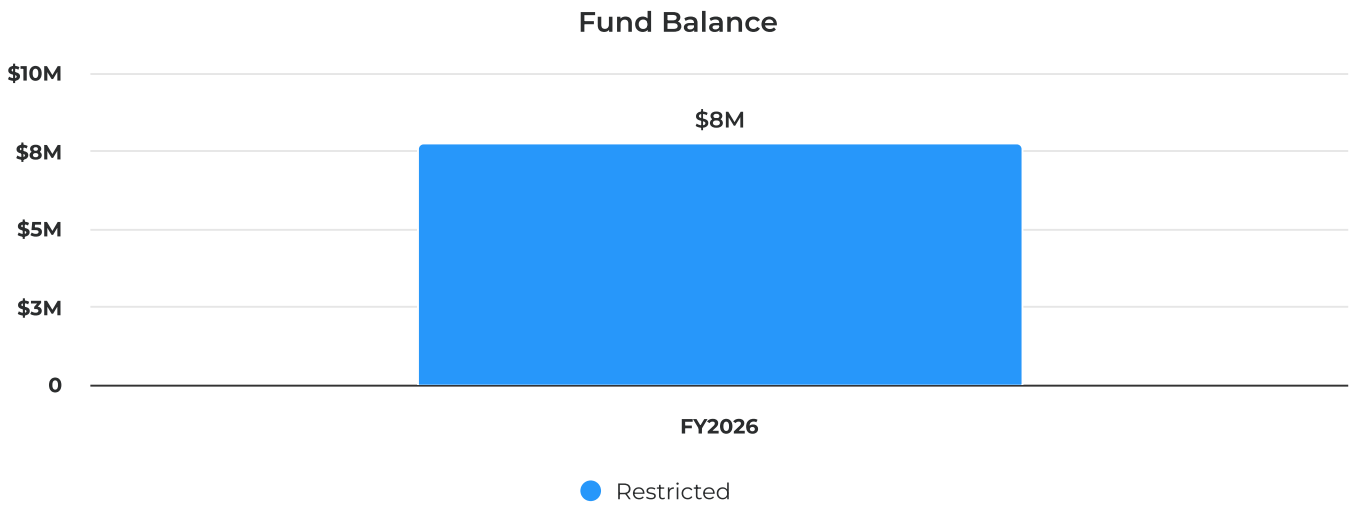
Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$0	$0	$0	$0	$25,000
PROPERTY	$0	$0	$0	$0	$5,788,385
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$5,813,385**

Fund Balance

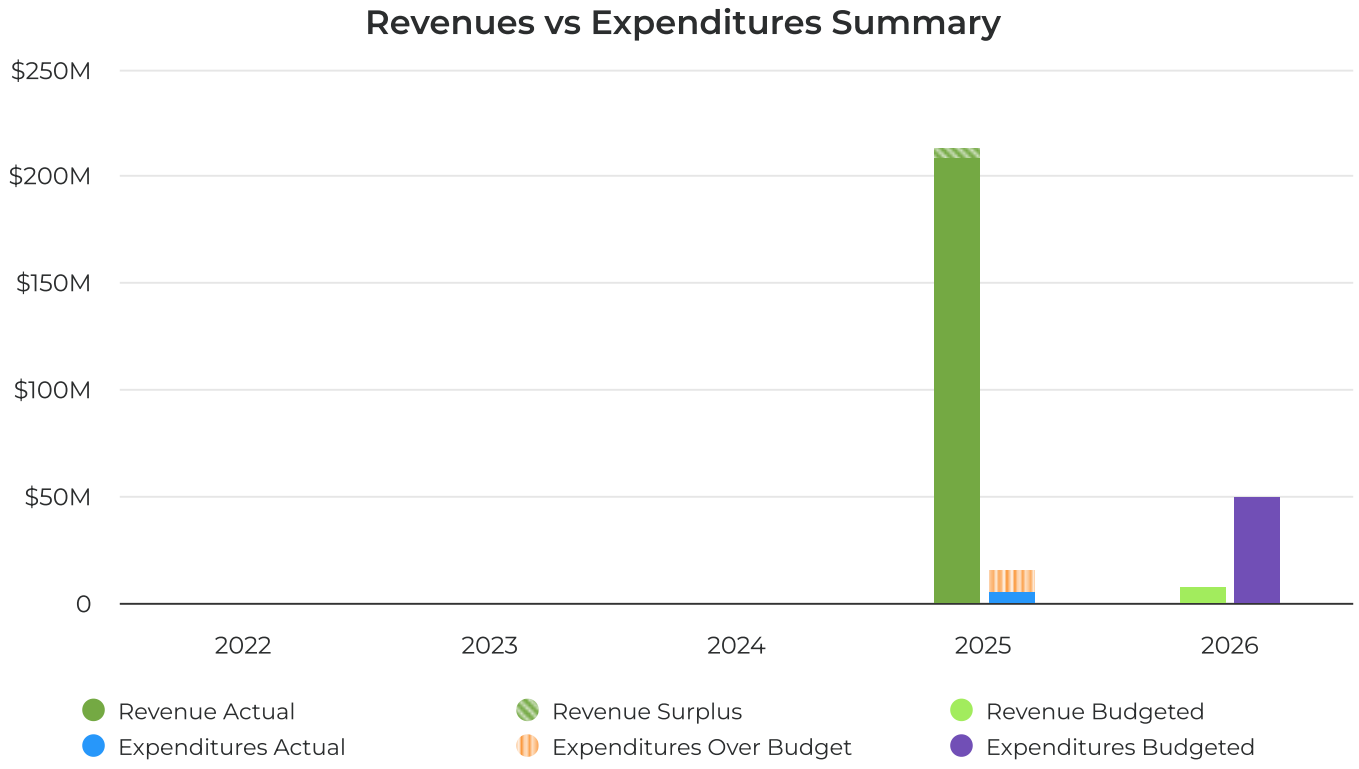


CAPITAL PROJECTS BUILDING 2024 BOND

This Building Fund is used for the construction of new schools and expansions to current building capacities, specifically for projects included in the 2025 Series bonds.

The fund will be used for bond-supported projects approved by voters in the November 5, 2024 election for the following specific purposes:

- Repairs and maintenance at all schools
- Safety and security upgrades at all schools
- Learning environment upgrades
- Special Education renovations
- Major facility needs at Central High School and Fruita Monument High School

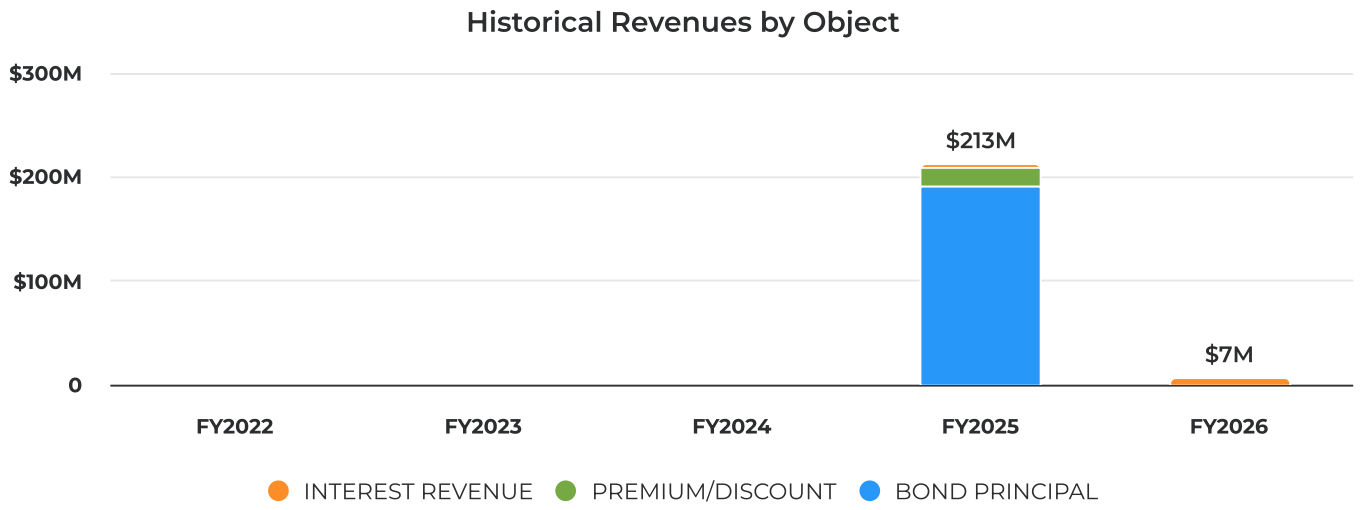


Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$0**	**$0**	**$0**	**$0**	**$197,739,562**
Revenues					
LOCAL SOURCES	$0	$0	$0	$3,519,122	$6,800,000
OTHER SOURCES	$0	$0	$0	$209,284,481	$0
Total Revenues	**$0**	**$0**	**$0**	**$212,803,603**	**$6,800,000**
Expenditures					
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$0	$0	$0	$8,596,685	$0
OTHER PURCHASED SERVICES	$0	$0	$0	$4,093	$0
SUPPLIES	$0	$0	$0	$486	$0
PROPERTY	$0	$0	$0	$6,462,777	$49,537,698
Total Expenditures	**$0**	**$0**	**$0**	**$15,064,040**	**$49,537,698**
Total Revenues Less Expenditures	**$0**	**$0**	**$0**	**$197,739,562**	**-$42,737,698**
Ending Fund Balance	**$0**	**$0**	**$0**	**$197,739,562**	**$155,001,864**

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

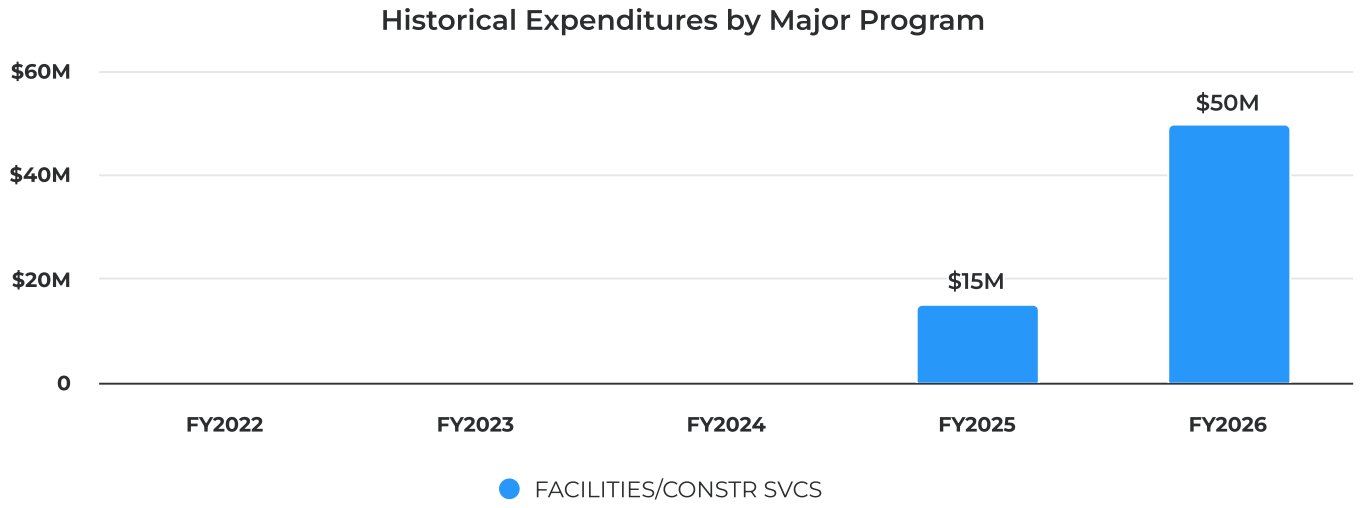
Revenues by Object



Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INTEREST REVENUE	$0	$0	$0	$3,519,122	$6,800,000
BOND PRINCIPAL	$0	$0	$0	$190,000,000	$0
PREMIUM/DISCOUNT	$0	$0	$0	$19,284,481	$0
Total Revenues	**$0**	**$0**	**$0**	**$212,803,603**	**$6,800,000**

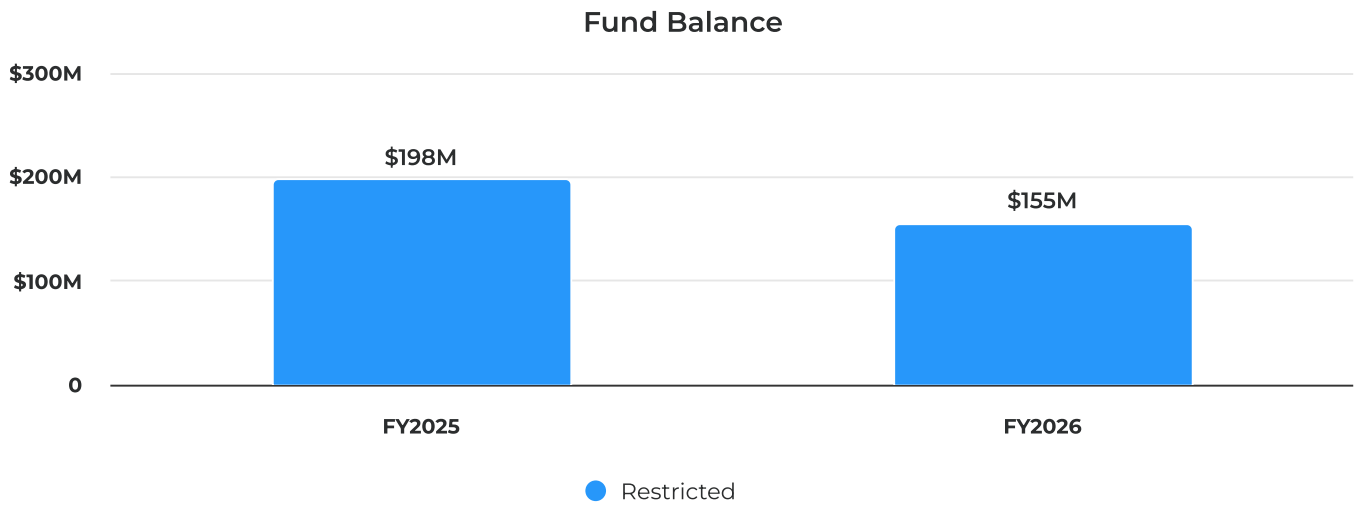
Expenditures by Major Program



Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
FACILITIES/CONSTR SVCS	$0	$0	$0	$15,064,040	$49,537,698
Total Expenditures	**$0**	**$0**	**$0**	**$15,064,040**	**$49,537,698**

Fund Balance



Financial Summary

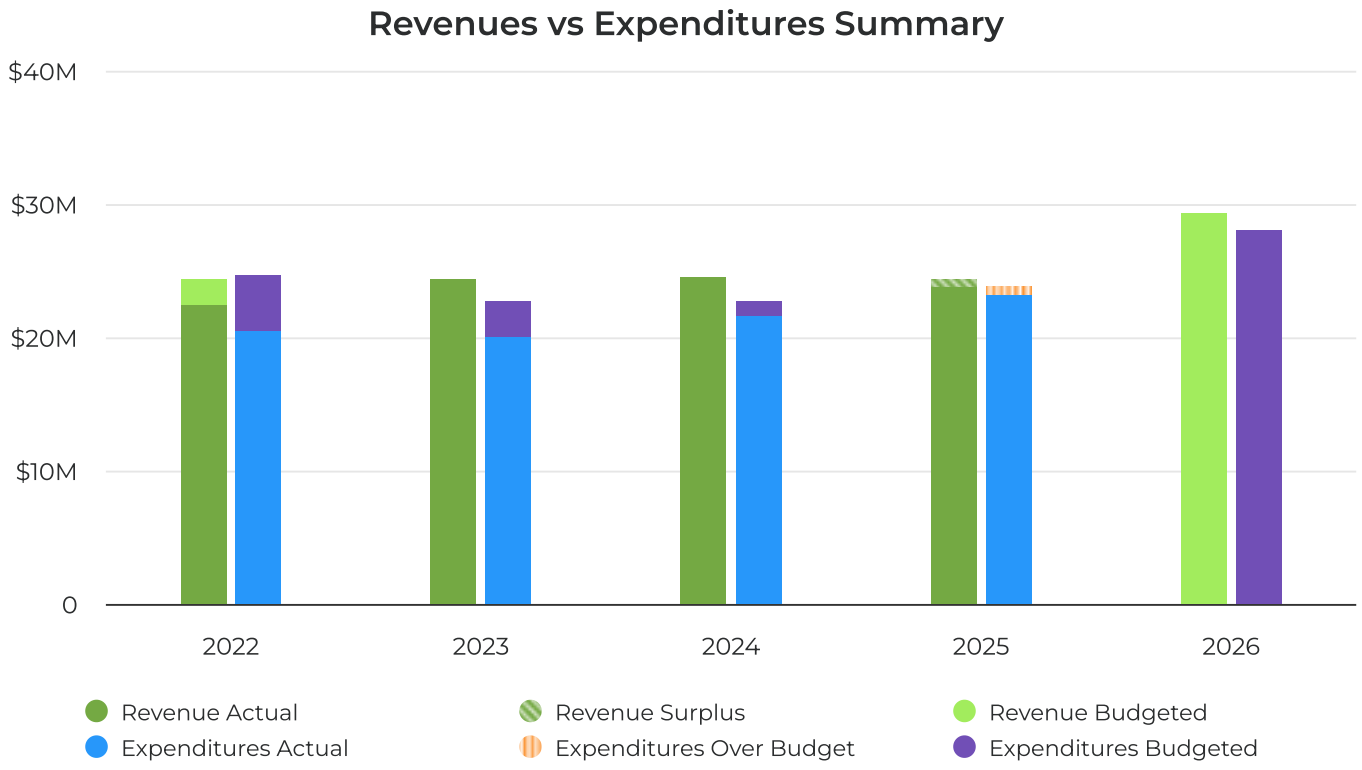
Fund Balance	FY 2024	FY 2025	FY 2026
Restricted	$0	$197,739,562	$155,001,864
Total Fund Balance		**$197,739,562**	**$155,001,864**

MEDICAL INSURANCE

On November 11, 2003, the Board of Education approved the option to move to self-funding for employees' medical coverage. This health benefit plan for employees became effective January 1, 2004.

Self-funded plans are health plans developed and managed by the school district. The district uses a third-party administrator to support the plan. Under the self-insured arrangement, the district chooses to retain the risk rather than pass it on to an insurance company or Health Management Organization (HMO). Both the employee and employer may make monetary contributions to fund the plan, as with a traditional health insurance program.

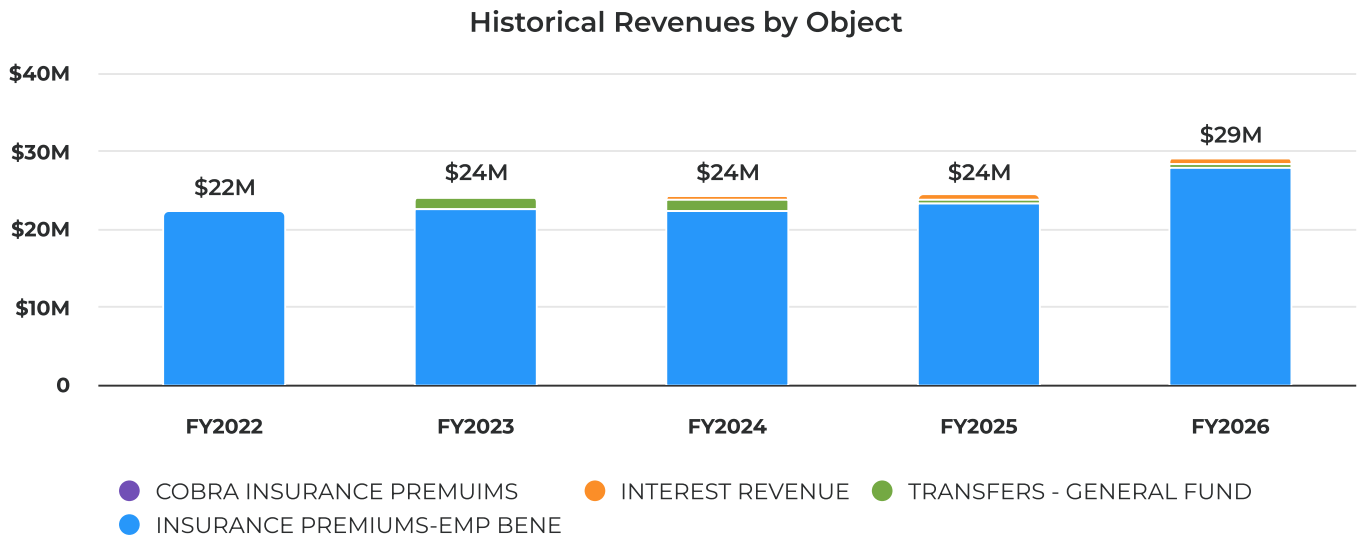
In order to insure against catastrophic losses, the district purchases "stop loss" insurance.



Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$752,563**	**$2,656,399**	**$6,980,706**	**$9,890,310**	**$10,461,952**
Revenues					
LOCAL SOURCES	$22,378,654	$22,823,036	$22,942,629	$23,920,505	$28,765,034
TRANSFERS	$0	$1,500,000	$1,500,000	$500,000	$500,000
Total Revenues	**$22,378,654**	**$24,323,036**	**$24,442,629**	**$24,420,505**	**$29,265,034**
Expenditures					
BENEFITS	$0	$0	$0	$206	$0
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$20,474,818	$19,988,173	$21,520,154	$23,796,462	$27,999,576
SUPPLIES	$0	$564	$0	$0	$0
OTHER USES OF FUNDS	$0	$9,991	$12,871	$52,195	$9,043
Total Expenditures	**$20,474,818**	**$19,998,728**	**$21,533,025**	**$23,848,863**	**$28,008,619**
Total Revenues Less Expenditures	**$1,903,836**	**$4,324,308**	**$2,909,604**	**$571,642**	**$1,256,415**
Ending Fund Balance	**$2,656,399**	**$6,980,707**	**$9,890,310**	**$10,461,952**	**$11,718,367**

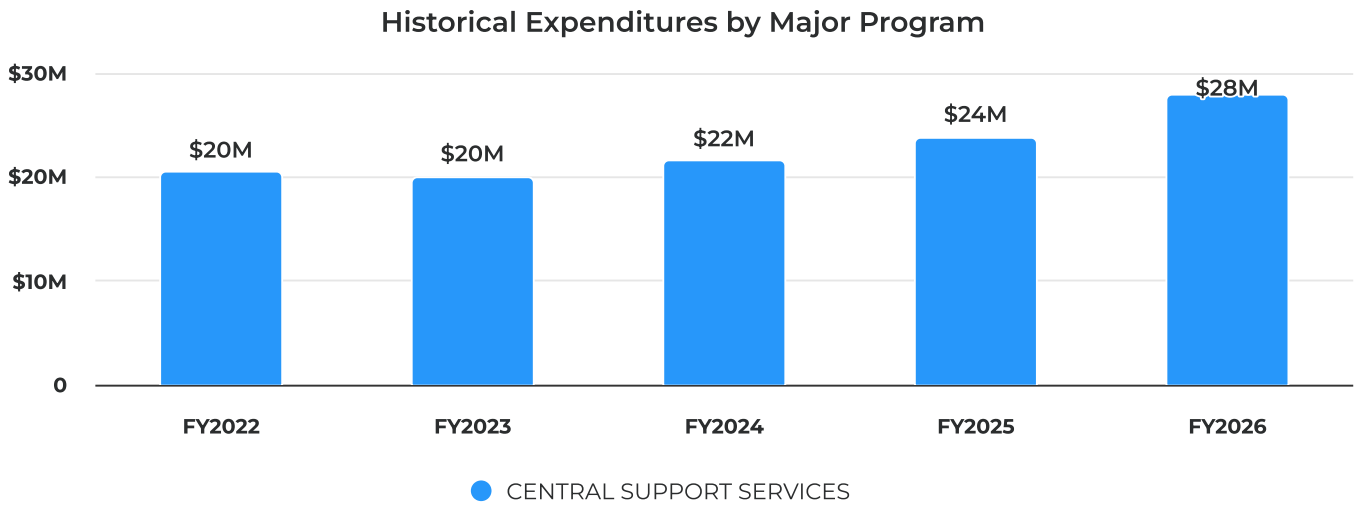
Revenues by Object



Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INTEREST REVENUE	$3,915	$140,327	$501,245	$518,833	$600,000
INSURANCE PREMIUMS-EMP BENE	$22,168,948	$22,518,396	$22,288,950	$23,328,994	$27,915,034
COBRA INSURANCE PREMUIMS	$205,791	$164,313	$152,434	$72,678	$250,000
TRANSFERS - GENERAL FUND	$0	$1,500,000	$1,500,000	$500,000	$500,000
Total Revenues	**$22,378,654**	**$24,323,036**	**$24,442,629**	**$24,420,505**	**$29,265,034**

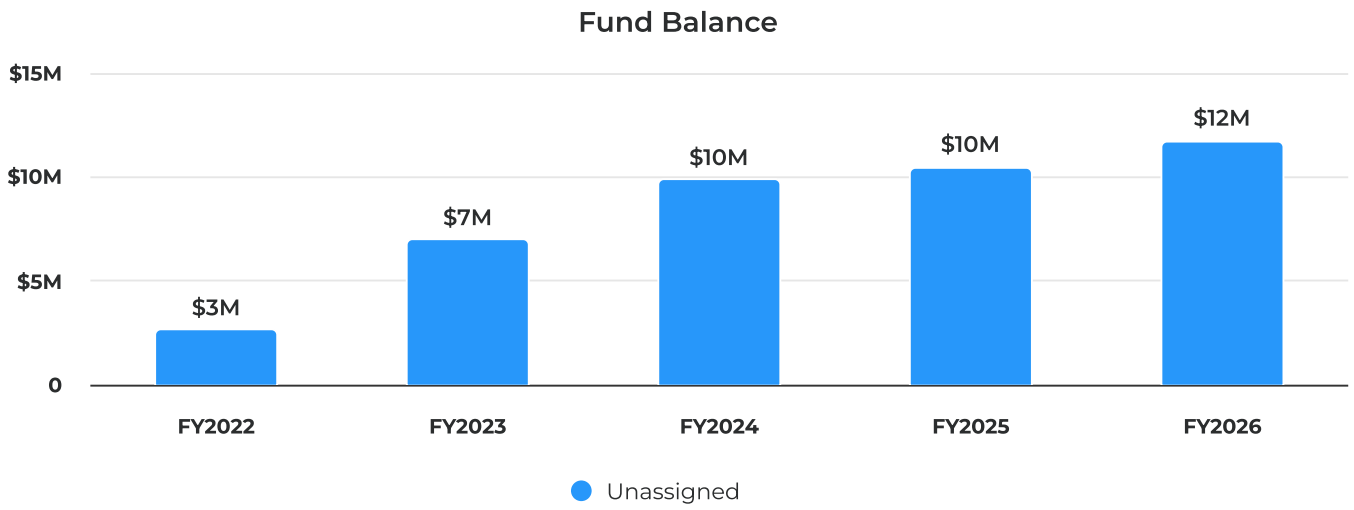
Expenditures by Major Program



Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
CENTRAL SUPPORT SERVICES	$20,474,818	$19,998,728	$21,533,025	$23,848,863	$28,008,619
Total Expenditures	**$20,474,818**	**$19,998,728**	**$21,533,025**	**$23,848,863**	**$28,008,619**

Fund Balance

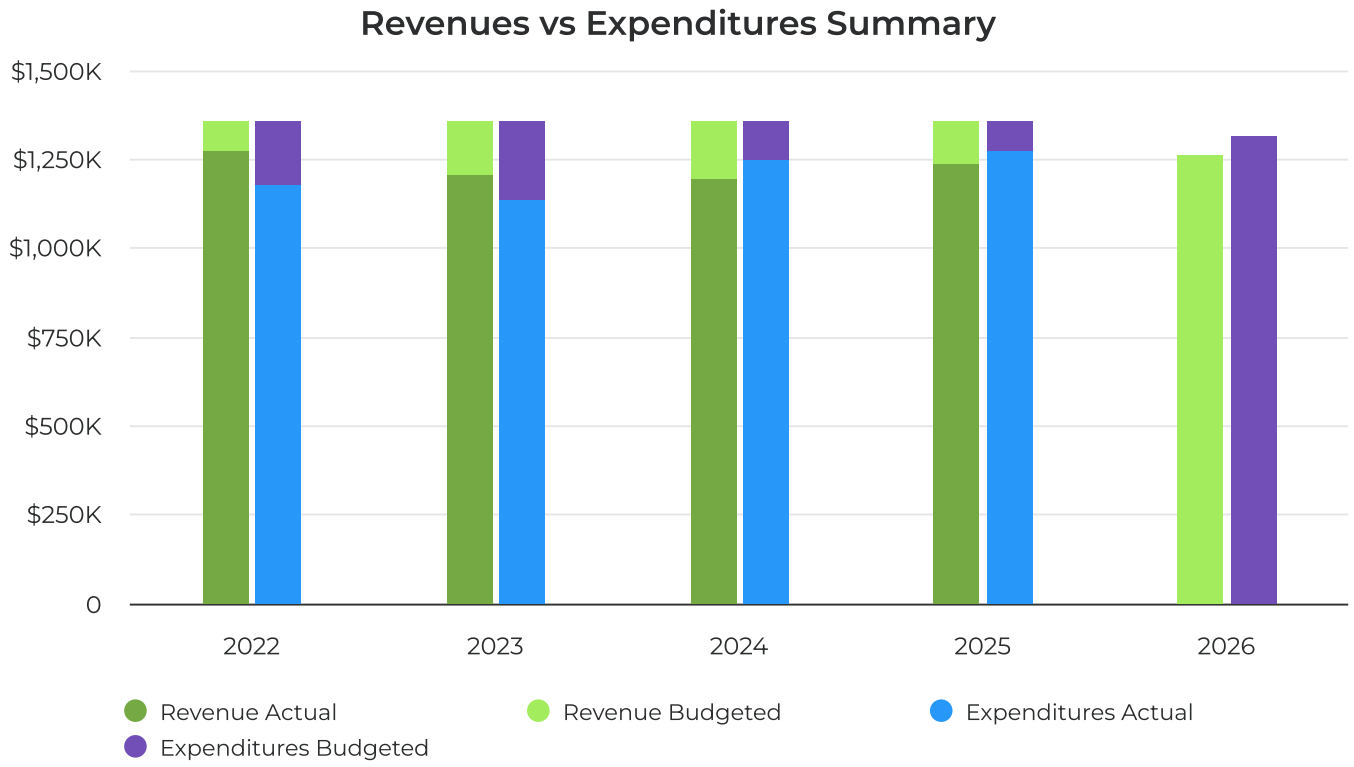


Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	$2,656,399	$6,980,706	$9,890,310	$10,461,952	$11,718,367
Total Fund Balance	**$2,656,399**	**$6,980,706**	**$9,890,310**	**$10,461,952**	**$11,718,367**

DENTAL INSURANCE

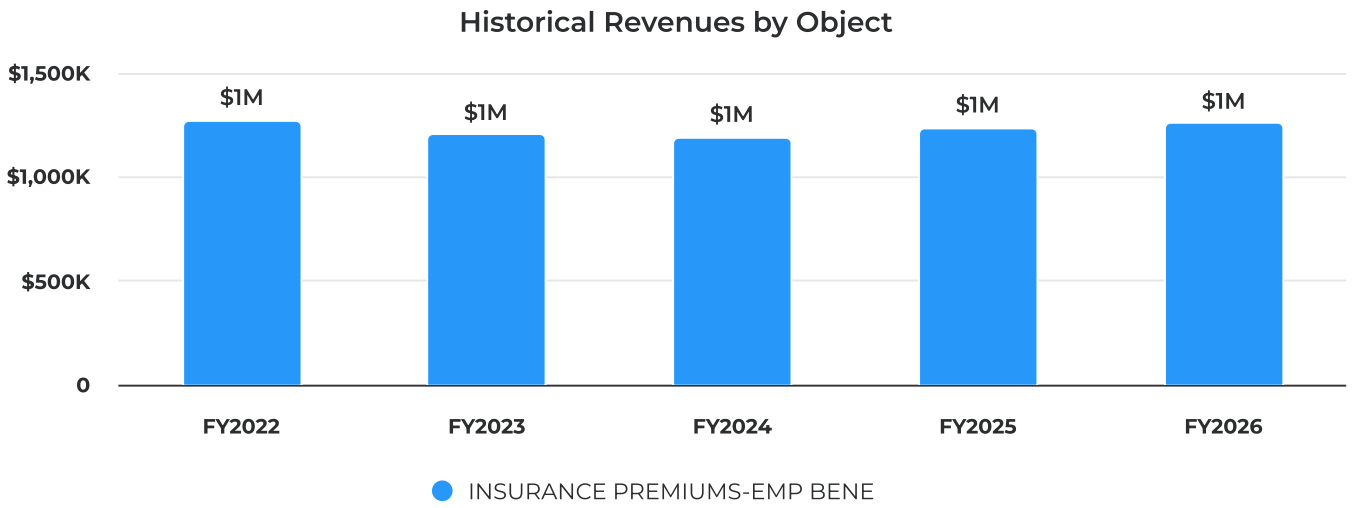
The Dental Insurance Fund accounts for the self-insured payment of dental expenses for District 51 employees. Premiums are recorded in this fund and used to pay for dental expenses incurred by participating employees.



Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$300,201**	**$396,078**	**$463,701**	**$410,246**	**$370,618**
Revenues					
LOCAL SOURCES	$1,273,876	$1,205,370	$1,191,593	$1,234,787	$1,259,868
Total Revenues	**$1,273,876**	**$1,205,370**	**$1,191,593**	**$1,234,787**	**$1,259,868**
Expenditures					
CLAIM	$1,086,797	$1,064,166	$1,173,676	$1,167,366	$1,226,286
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$91,202	$73,581	$71,371	$107,049	$88,839
Total Expenditures	**$1,177,999**	**$1,137,747**	**$1,245,048**	**$1,274,415**	**$1,315,125**
Total Revenues Less Expenditures	**$95,877**	**$67,623**	**-$53,454**	**-$39,628**	**-$55,257**
Ending Fund Balance	**$396,078**	**$463,701**	**$410,247**	**$370,618**	**$315,361**

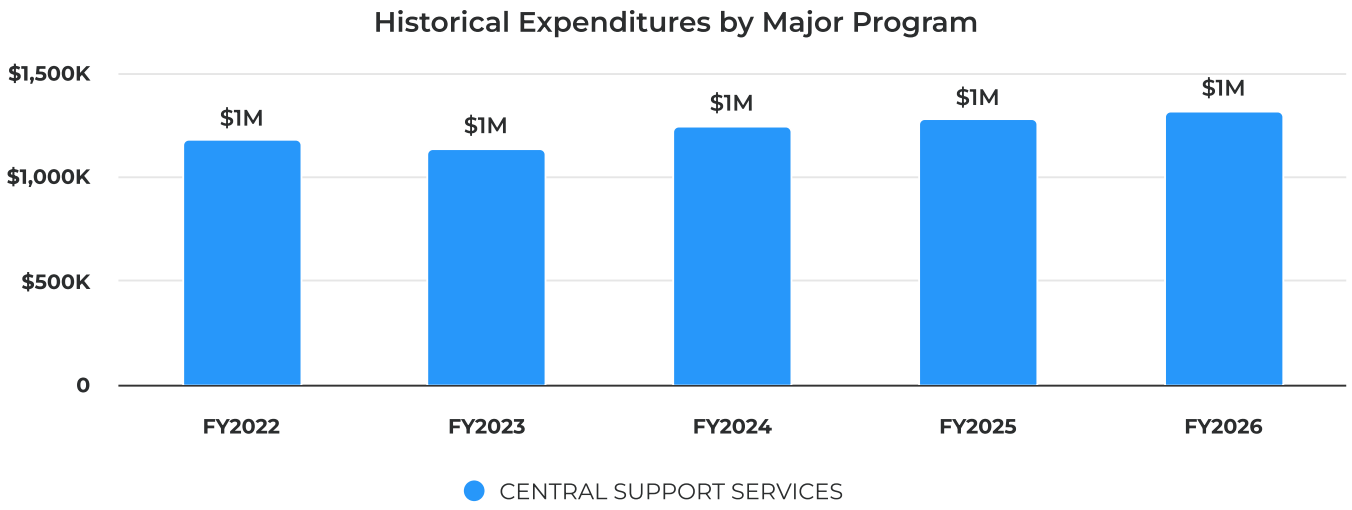
Revenues by Object



Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INSURANCE PREMIUMS-EMP BENE	$1,273,876	$1,205,370	$1,191,593	$1,234,787	$1,259,868
Total Revenues	**$1,273,876**	**$1,205,370**	**$1,191,593**	**$1,234,787**	**$1,259,868**

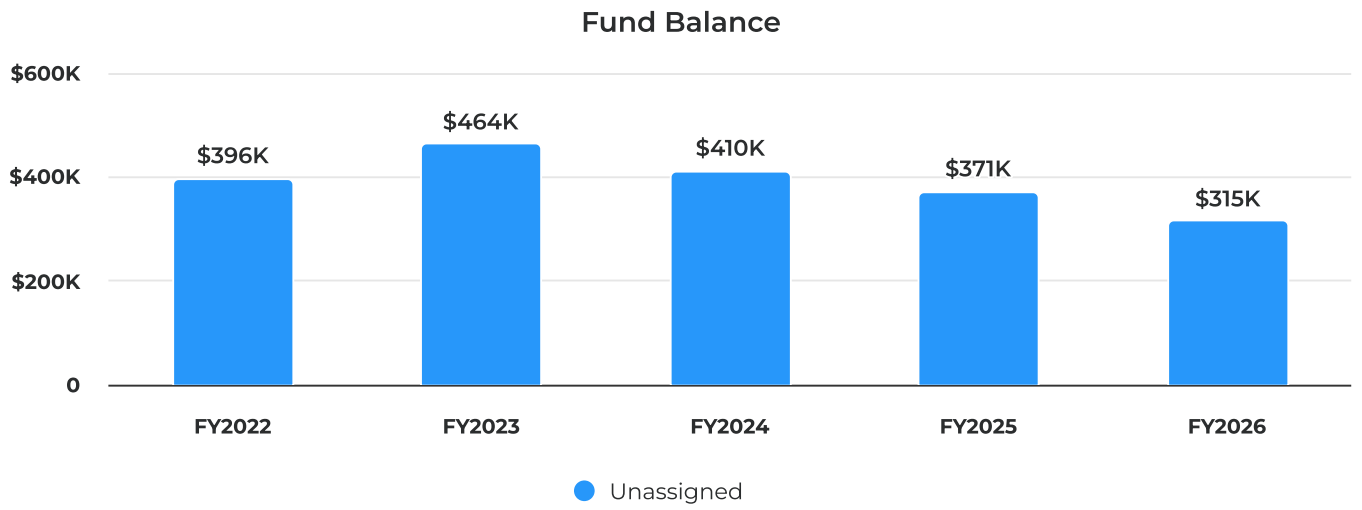
Expenditures by Major Program



Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
CENTRAL SUPPORT SERVICES	$1,177,999	$1,137,747	$1,245,048	$1,274,415	$1,315,125
Total Expenditures	**$1,177,999**	**$1,137,747**	**$1,245,048**	**$1,274,415**	**$1,315,125**

Fund Balance



Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	$396,078	$463,701	$410,246	$370,618	$315,361
Total Fund Balance	**$396,078**	**$463,701**	**$410,246**	**$370,618**	**$315,361**

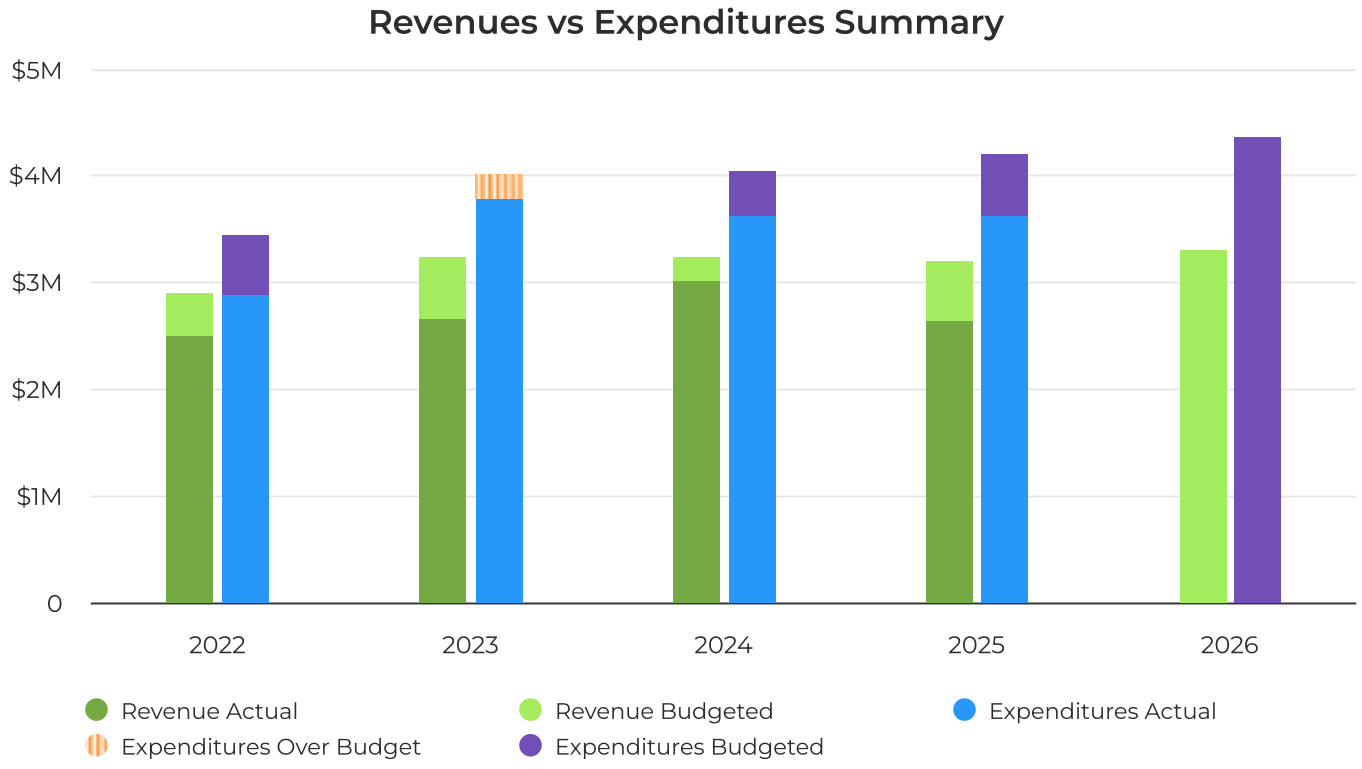
RISK MANAGEMENT INSURANCE

Colorado Revised Statute, Section 22-45-103, allows school districts to maintain a fund created solely for the management of risk-related activities. The Insurance Fund is funded by a transfer from the General Fund.

Activities for this fund include:

- Pure self-insurance needs for property, liability, and workers' compensation
- Aggregate contributions for organized and licensed pool participation
- Accumulation of funds to meet future self-insurance needs
- Insurance premiums paid to commercial insurance firms
- Staff wellness programs
- School safety and security

Coverage for property and liability is through membership in the Colorado School Districts Self Insurance Pool. Participation in pools and associations helps keep costs to the district as low as possible.

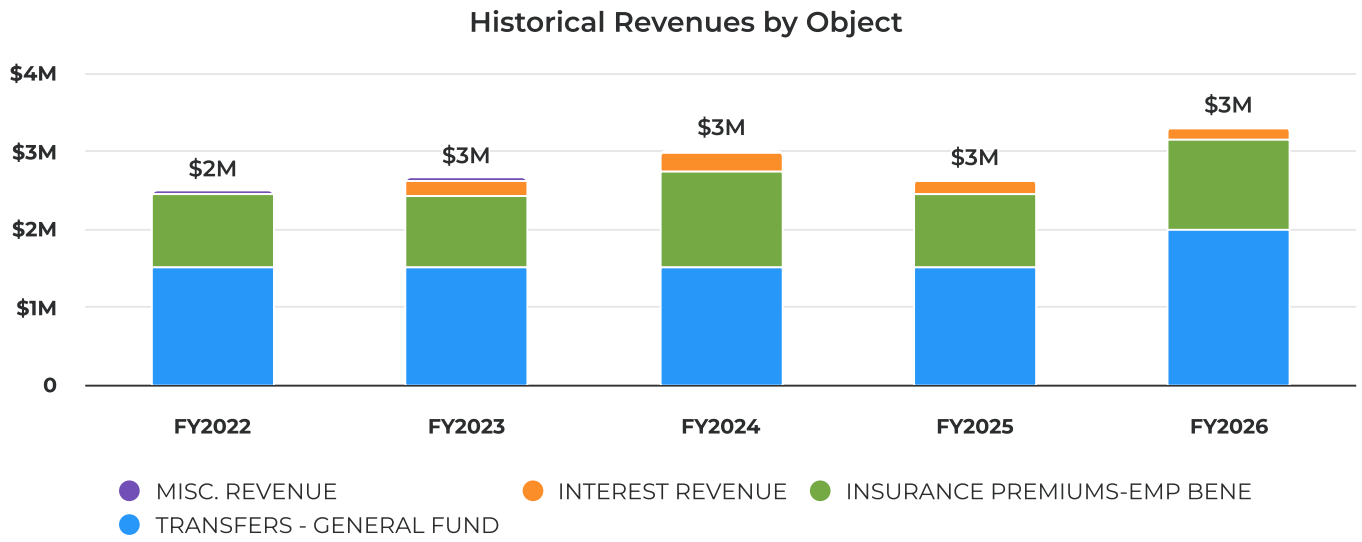


Comprehensive Fund Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
Beginning Fund Balance	**$6,000,796**	**$5,611,286**	**$4,261,542**	**$3,607,478**	**$2,616,096**
Revenues					
LOCAL SOURCES	$993,684	$1,158,246	$1,509,792	$1,132,100	$1,312,000
TRANSFERS	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$2,000,000
Total Revenues	**$2,493,684**	**$2,658,246**	**$3,009,792**	**$2,632,100**	**$3,312,000**
Expenditures					
SALARIES	$676,864	$811,054	$858,135	$912,740	$959,176
CLAIM	$760,227	$1,005,782	$1,192,507	$969,202	$1,050,000
BENEFITS	$221,227	$275,821	$284,852	$311,480	$350,377
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$378,842	$492,879	$635,781	$359,998	$377,000
PURCHASED PROPERTY SERVICES	$135,887	$93,444	$64,029	$22,181	$70,000
OTHER PURCHASED SERVICES	$676,734	$1,289,597	$570,631	$1,016,222	$1,421,579
SUPPLIES	$18,331	$11,453	$8,407	$8,933	$27,500
OTHER USES OF FUNDS	$842	$956	$721	$5,471	$71,400
PROPERTY	$14,241	$27,003	$10,565	$17,255	$43,250
Total Expenditures	**$2,883,195**	**$4,007,990**	**$3,625,627**	**$3,623,483**	**$4,370,282**
Total Revenues Less Expenditures	**-$389,511**	**-$1,349,744**	**-$615,834**	**-$991,382**	**-$1,058,282**
Ending Fund Balance	**$5,611,285**	**$4,261,542**	**$3,645,708**	**$2,616,096**	**$1,557,814**

Note: The Beginning Fund Balance for FY2025 was restated due to a change in accounting principle.

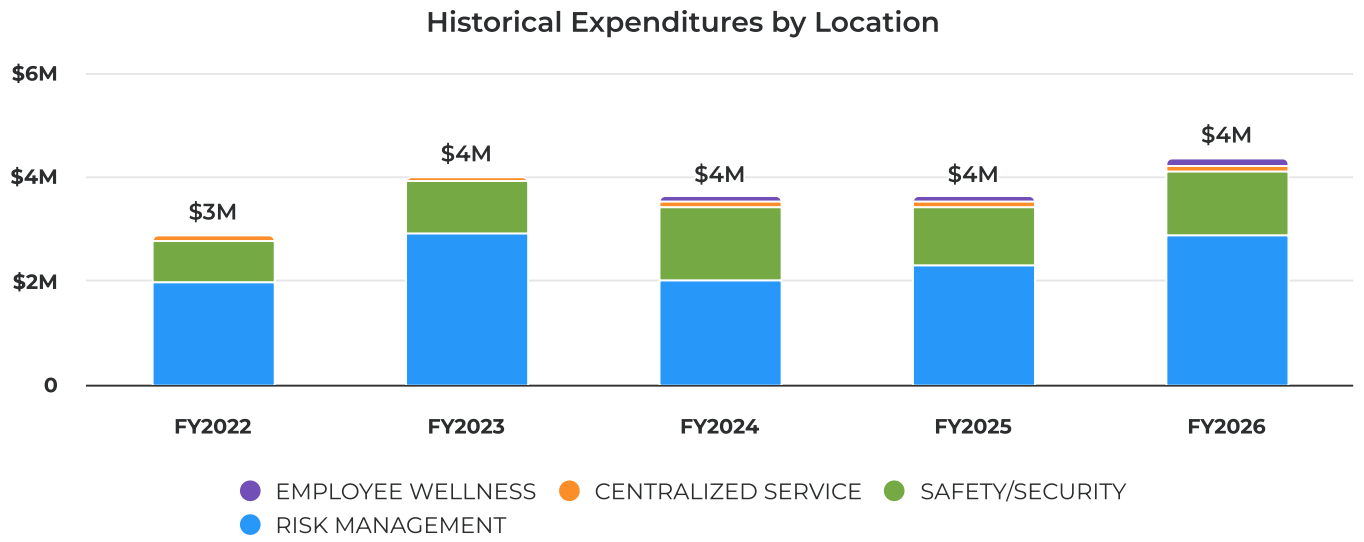
Revenues by Object



Revenues by Object

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
INTEREST REVENUE	$13,497	$195,530	$258,769	$174,538	$150,000
INSURANCE PREMIUMS-EMP BENE	$943,846	$924,519	$1,227,051	$950,385	$1,150,000
MISC. REVENUE	$36,341	$38,196	$23,973	$7,176	$12,000
TRANSFERS - GENERAL FUND	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$2,000,000
Total Revenues	**$2,493,684**	**$2,658,246**	**$3,009,792**	**$2,632,100**	**$3,312,000**

Expenditures by Location



Expenditures by Location

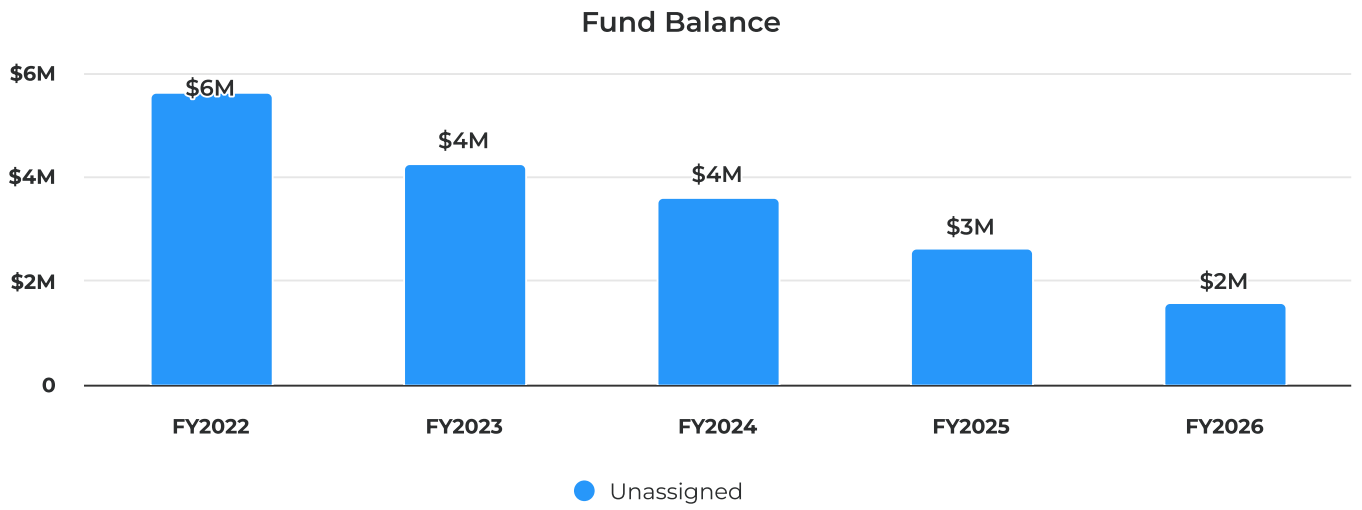
Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Re-Adopted Budget	FY 2026 Re-Adopted Budget
CENTRALIZED SERVICE	$103,215	$97,676	$106,982	$87,699	$112,076
RISK MANAGEMENT	$1,985,103	$2,921,114	$1,995,685	$2,869,729	$2,869,729
SAFETY/SECURITY	$794,876	$989,199	$1,436,004	$1,094,806	$1,233,477
EMPLOYEE WELLNESS	$0	$0	$86,955	$155,000	$155,000
Total Expenditures	**$2,883,195**	**$4,007,990**	**$3,625,627**	**$4,207,234**	**$4,370,282**

Expenditures by Major Program

Expenditures by Major Program

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Re-Adopted Budget
BUSINESS SUPPORT SERVICES	$794,876	$989,199	$1,436,004	$1,121,029	$1,233,477
OPERATION & MAINTENANCE	$846,832	$832,790	$973,477	$1,136,703	$1,260,729
CENTRAL SUPPORT SERVICES	$1,241,486	$2,186,000	$1,216,145	$1,365,750	$1,876,076
Total Expenditures	**$2,883,195**	**$4,007,990**	**$3,625,627**	**$3,623,483**	**$4,370,282**

Fund Balance



Financial Summary

Fund Balance	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	$5,611,286	$4,261,542	$3,607,478	$2,616,096	$1,557,814
Total Fund Balance	**$5,611,286**	**$4,261,542**	**$3,607,478**	**$2,616,096**	**$1,557,814**