Westminster Public Schools







QUARTERLY FINANCIAL REPORT

For the Period Ending March 31, 2026

7002 Raleigh Steet
Westminster, CO 80030

www.wps.org

Annual Budget vs. Year-to-Date Actual

Fund 10 General Fund

Period Ending March 31, 2026

	FY 2025-26				FY 2024-25			
	Budget	YTD Actual	YTD as % of Budget	Budget Remaining	Budget	YTD Actual	YTD as % of Budget	Budget Remaining
Beginning Balance	**$ 46,750,400**	**$ 46,750,400**	**100%**		**$ 47,717,816**	**$ 47,717,816**	**100%**	
Revenues								
Local Sources	69,911,825	31,565,962	45%	38,345,863	65,453,869	30,355,247	46%	35,098,622
State Sources	62,043,451	55,146,763	89%	6,896,688	64,008,993	56,607,635	88%	7,401,358
Federal Sources	35,000	44,847	128%	(9,847)	34,000	28,265	83%	5,735
Total Revenue	**131,990,276**	**86,757,571**	**66%**	**45,232,705**	**129,496,862**	**86,991,146**	**67%**	**42,505,716**
Expenditures								
Salaries	76,414,729	56,156,997	73%	20,257,732	76,766,503	55,279,823	72%	21,486,680
Employee Benefits	27,780,709	19,848,563	71%	7,932,146	27,457,639	18,995,704	69%	8,461,935
Purchased Services	13,092,473	8,774,007	67%	4,318,466	11,847,283	8,807,476	74%	(3,039,807)
Supplies & Materials	4,990,636	2,794,487	56%	2,196,149	3,757,974	2,857,155	76%	(900,819)
Property & Equipment	1,856,740	1,144,632	62%	712,108	2,059,457	942,139	46%	(1,117,318)
Other Objects	6,416,478	4,358,634	68%	2,057,844	6,903,872	4,364,244	63%	(2,539,628)
Total Expenditure	**130,551,765**	**93,077,320**	**71%**	**37,474,445**	**128,792,727**	**91,246,542**	**71%**	**37,546,185**
Fund Transfers	**(5,325,340)**	**(5,325,340)**	**100%**	**-**	**(7,684,752)**	**(4,834,752)**	**63%**	**(2,850,000)**
Prior Year Obligations								
Ending Fund Balance	**$ 42,863,571**	**$ 35,105,311**	**82%**		**$ 40,737,199**	**$ 38,627,668**	**95%**	

Fund Balance Analysis			
Reserved for TABOR	$ 3,959,708	$ 4,094,324	Reserved for TABOR
Board Contingency Reserves (5% GF Expenditures)	6,599,514	6,823,874	Board Contingency Reserves (5% GF Expenditures)
Fund Balance after 5% Contingency Reserve and Tabor	15,946,089	27,709,470	Fund Balance after 5% Contingency Reserve and Tabor
Current Year-to-Date fund Balance	$ 35,105,311	$ 38,627,668	Current Year-to-Date fund Balance
Beginning Fund Balance	46,750,400	47,717,816	Beginning Fund Balance
Increase (Decrease) in Fund Balance	$ (11,645,089)	$ (9,090,148)	Increase (Decrease) in Fund Balance

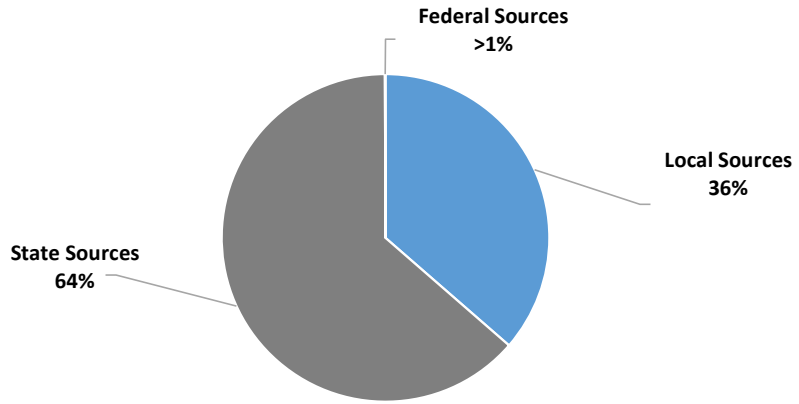
YTD Revenues and Expenditures Additional Detail

Fund 10 General Fund

Period Ending March 31, 2026

YTD Revenues

% of total received



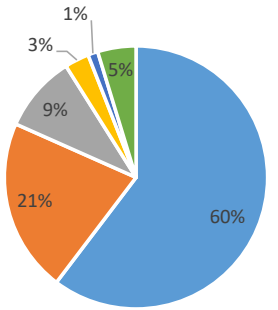
Major Components of Local Sources:		
$	14,685,456	Property Tax (PT)
$	11,760,756	PT Mill Levy Override
$	1,349,100	Specific Ownership (SO) Tax
$	1,169,053	SO Mill Levy Override
$	1,462,391	Interest Earnings
$	1,139,206	Other Local Revenue

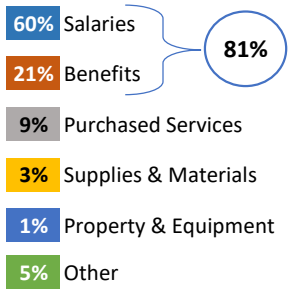
Major Components of State Sources		
$	49,298,130	State Equalization
$	3,638,181	Exceptional Children Education Act
$	771,549	English Language Proficiency Act
$	1,438,903	Other State Revenue

Major Components of Federal Sources:		
$	44,847	Junior Reserve Officers' Training Corps (JROTC)

YTD Expenditures

% of total spent





Annual Budget vs. Year-to-Date Actual

Fund 18 Risk Management Fund

Period Ending March 31, 2026

	FY 2025-26				FY 2024-25			
	Budget	YTD Actual	YTD as % of Budget	Budget Remaining	Budget	YTD Actual	YTD as % of Budget	Budget Remaining
Beginning Balance	**$ 2,553,701**	**$ 2,553,701**	**100%**		**$ 3,935,047**	**$ 3,935,047**	**100%**	
Revenues								
Local Sources	280,000	2,258	1%	277,742	185,000	917	0%	184,083
Other Sources	-	-	0%	0	-	-	0%	0
Total Revenue	**280,000**	**2,258**	**1%**	**277,742**	**185,000**	**917**	**0%**	**184,083**
Expenditures								
Purchased Services	1,685,000	1,605,149	95%	79,851	2,128,345	1,754,414	82%	373,931
Other Objects	15,000	96,934	646%	-81,934	64,878	16,303	25%	48,575
Total Expenditure	**1,700,000**	**1,702,083**	**100%**	**-2,083**	**2,193,223**	**1,770,717**	**81%**	**422,506**
Fund Transfers	**1,200,000**	**1,200,000**	**100%**	**-**	**-**	**-**	**0%**	**-**
Ending Fund Balance	**$ 2,333,701**	**$ 2,053,876**	**88%**		**$ 1,926,824**	**$ 2,165,247**	**112%**	

Fund Balance Analysis		
Curent Year-to-Date Fund Balance	$ 2,053,876	$ 2,165,247
Beginning Fund Balance	2,553,701	3,935,047
Increase (decrease) in Fund Balance	$ (499,825)	$ (1,769,800)

Annual Budget vs. Year-to-Date Actual

Fund 19 Universal Preschool Fund

Period Ending March 31, 2026

	FY 2025-26				FY 2024-25			
	Budget	YTD Actual	YTD as % of Budget	Budget Remaining	Budget	YTD Actual	YTD as % of Budget	Budget Remaining
Beginning Balance	**$ 1,870,122**	**$ 1,870,122**	**100%**		**$ 1,735,598**	**$ 1,735,598**	**100%**	
Revenues								
Local Sources	19,000	16,475	87%	2,525	210,000	101,904	**49%**	108,096
State Sources	4,000,000	2,223,065	56%	1,776,935	3,902,475	3,742,950	**96%**	159,525
Total Revenue	**4,019,000**	**2,239,540**	**56%**	**1,779,460**	**4,112,475**	**3,844,854**	**93%**	**267,621**
Expenditures								
Salaries	2,994,428	2,042,772	68%	951,656	3,357,080	2,308,064	69%	1,049,016
Employee Benefits	1,164,588	810,945	70%	353,643	1,023,528	886,405	87%	137,123
Purchased Services	93,390	48,783	52%	44,607	33,990	111,043	327%	(77,053)
Supplies & Materials	58,574	58,765	100%	(191)	57,650	67,454	117%	(9,804)
Property & Equipment	8,500	1,572	18%	6,928	8,800	1,349	15%	7,451
Other Objects	11,000	64,794	589%	(53,794)	11,600	46,958	405%	(35,358)
Total Expenditure	**4,330,480**	**3,027,632**	**70%**	**1,302,848**	**4,492,648**	**3,421,273**	**76%**	**1,071,375**
Fund Transfers	**(312,637)**	**(312,637)**	**100%**	**-**	**-**	**-**	**0%**	**-**
Ending Fund Balance	**$ 1,246,005**	**$ 769,393**	**62%**		**$ 1,355,425**	**$ 2,159,179**	**159%**	

Fund Balance Analysis		
Current Year-to-Date Fund Balance	$ 769,393	$ 2,159,179
Beginning Fund Balance	1,870,122	1,735,598
Increase (Decrease) in Fund Balance	$ (1,100,729)	$ 423,581

**Fund 19 and Fund 28 have been segregated and are now maintained as distinct funds within the financial records.*

Annual Budget vs. Year-to-Date Actual

Fund 21 Nutrition Services Fund

Period Ending March 31, 2026

	FY 2025-26				FY 2024-25			
	Budget	YTD Actual	YTD as % of Budget	Budget Remaining	Budget	YTD Actual	YTD as % of Budget	Budget Remaining
Beginning Balance	**$ 4,145,481**	**$ 4,145,481**	**100%**		**$ 3,713,725**	**$ 3,713,725**	**100%**	
Revenues								
Local Sources	272,500	149,060	55%	123,440	297,500	185,844	62%	111,656
State Sources	135,000	92,577	69%	42,423	225,000	95,891	43%	129,109
Federal Sources	6,940,906	5,484,162	79%	1,456,744	5,650,000	5,691,365	101%	(41,365)
Total Revenue	**7,348,406**	**5,725,799**	**78%**	**1,622,607**	**6,172,500**	**5,973,100**	**97%**	**199,400**
Expenditures								
Salaries	230,843	150,660	65%	80,183	175,000	136,146	78%	38,854
Employee Benefits	99,300	58,685	59%	40,615	64,874	53,146	82%	11,728
Purchased Services	3,654,500	2,467,733	68%	1,186,767	3,916,523	2,843,500	73%	1,073,023
Supplies & Materials	2,320,983	1,569,995	68%	750,988	2,298,003	1,684,064	73%	613,939
Property & Equipment	342,500	149,962	44%	192,538	495,600	24,932	5%	470,668
Other Objects	850,000	-	0%	850,000				
Total Expenditure	**7,498,126**	**4,397,035**	**59%**	**3,101,091**	**6,950,000**	**4,741,788**	**68%**	**2,208,212**
Fund Transfers	**-**	**-**	**0%**	**-**	**-**	**-**	**0%**	**-**
Ending Fund Balance	**$ 3,995,761**	**$ 5,474,245**	**137%**		**$ 2,936,224**	**$ 4,945,037**	**168%**	

Fund Balance Analysis		
Current Year-to-Date Fund Balance	$ 5,474,245	$ 4,945,037
Beginning Fund Balance	4,145,481	3,713,725
Increase (Decrease) in Fund Balance	$ 1,328,764	$ 1,231,312

Annual Budget vs. Year-to-Date Actual

Fund 22 Governmental Designated-Purpose Grants Fund

Period Ending March 31, 2026

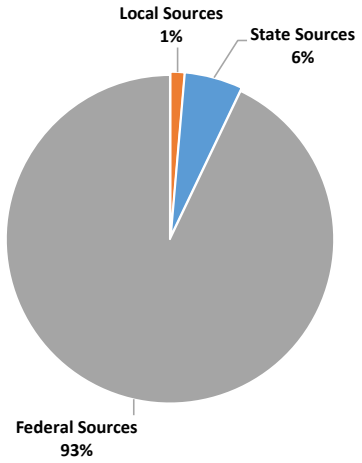
	FY 2025-26				FY 2024-25			
	Budget	YTD Actual	YTD as % of Budget	Budget Remaining	Budget	YTD Actual	YTD as % of Budget	Budget Remaining
Beginning Balance	**$ -**	**$ -**	**0%**		**$ -**	**$ -**	**0%**	
Revenues								
Local Sources	656,000	194,395	30%	461,605	352,000	127,616	36%	224,384
State Sources	1,301,834	486,511	37%	815,323	1,950,000	432,089	22%	1,517,911
Federal Sources	9,647,378	5,366,275	56%	4,281,103	10,102,581	5,638,479	56%	4,464,102
Total Revenue	**11,605,212**	**6,047,181**	**52%**	**5,558,031**	**12,404,581**	**6,198,184**	**50%**	**6,206,397**
Expenditures								
Salaries	5,407,958	2,816,476	52%	2,591,482	6,758,478	3,228,665	48%	3,529,813
Employee Benefits	2,067,796	961,012	46%	1,106,784	2,152,325	1,105,108	51%	1,047,217
Purchased Services	1,669,361	1,383,890	83%	285,471	1,860,674	1,465,088	79%	395,586
Supplies & Materials	1,032,151	328,993	32%	703,158	750,000	243,761	33%	506,239
Property & Equipment	480,667	226,399	47%	254,268	82,525	41,447	50%	41,078
Other Objects	947,279	595,162	63%	352,117	800,579	570,132	71%	230,447
Total Expenditure	**11,605,212**	**6,311,932**	**54%**	**5,293,280**	**12,404,581**	**6,654,201**	**54%**	**5,750,380**
Ending Fund Balance	**$ -**	**$ (264,751)**	**0%**		**$ -**	**$ (456,017)**	**0%**	
Fund Balance Analysis								
Current Year-to-Date Fund Balance	$ (264,751)				$ (456,017)			
Beginning Fund Balance	-				-			
Increase (Decrease) in Fund Balance	$ (264,751)				$ (456,017)			

YTD Budget to Actual Expenditures Detail

Fund 22 Governmental Designated-Purpose Grants Fund

Period Ending March 31, 2026

YTD Expenditures by grant type



Major Federal Grants	Budget	YTD Actual	% of Budget
Title I, Part A	3,349,056	1,610,934	48%
Title II (Educator Effectiveness)	470,185	355,770	76%
Title III (English Learners)	222,409	123,502	56%
Title IV (Rounded learning, technology)	212,383	81,480	38%
IDEA (Special Education)	2,340,296	1,757,026	75%
IDEA Preschool (Special Education)	129,412	59,625	46%
Carl Perkins CTE Grant	117,632	49,905	42%
Project Aware Year 4	390,000	271,820	70%
McKinney Vento Homeless Education	77,967	35,286	45%
School Health Services Program (Medicaid)	2,427,844	1,272,776	52%
Other Federal Awards	391,822	245,914	63%

Major State Grants	Budget	YTD Actual	% of Budget
School to Work Alliance Program (SWAP)	264,349	142,038	54%
Colorado Opportunity Scholarship Initiative (COSI)	150,000	68,444	46%
Other State Awards	452,485	149,790	33%

Major Local Grants	Budget	YTD Actual	% of Budget
Invest in Kids	$ 21,000	$ 4,092	
Gary Community Ventures Local Coordinating Org	50,000	8,488	17%
Jobs for the Future	45,000	22,000	49%
Westminster Ed Foundation CTE Program	38,883	16,275	42%
Westminster Ed Foundation CTE Student Org	26,801	12,719	47%
Other Local Awards	491,394	24,048	5%

Annual Budget vs. Year-to-Date Actual

Fund 23 Student Athletics Fund

Period Ending March 31, 2026

	FY 2025-26				FY 2024-25			
	Budget	YTD Actual	YTD as % of Budget	Budget Remaining	Budget	YTD Actual	YTD as % of Budget	Budget Remaining
Beginning Balance	**$ 760,992**	**$ 760,992**	**100%**		**$ 761,306**	**$ 761,306**	**100%**	
Revenues								
Local Sources	115,100	125,973	109%	(10,873)	665,000	453,418	0%	211,582
Total Revenue	**115,100**	**125,973**	**109%**	**(10,873)**	**665,000**	**453,418**	**68%**	**211,582**
Expenditures								
Salaries	732,103	540,532	74%	191,571	862,180	577,346	67%	284,834
Employee Benefits	254,567	153,329	60%	101,238	297,696	165,052	55%	132,644
Purchased Services	322,100	129,069	40%	193,031	112,675	101,257	90%	11,418
Supplies & Materials	125,958	134,808	107%	(8,850)	729,323	499,112	68%	230,211
Property & Equipment	5,000	575	12%	4,425	55,000	20,651	38%	34,349
Other Objects	117,300	81,573	70%	35,727	123,956	146,931	119%	(22,975)
Total Expenditure	**1,557,029**	**1,039,886**	**67%**	**517,143**	**2,180,829**	**1,510,349**	**69%**	**670,480**
Fund Transfers	**836,708**	**836,708**	**100%**	**-**	**1,500,000**	**1,500,000**	**100%**	**-**
Ending Fund Balance	**$ 155,770**	**$ 683,787**	**439%**		**$ 745,477**	**$ 1,204,375**	**162%**	

Fund Balance Analysis		
Current Year-to-Date Fund Balance	$ 683,787	$ 1,204,375
Beginning Fund Balance	760,992	761,306
Increase (Decrease) in Fund Balance	$ (77,205)	$ 443,069

**Fund 23 and Fund 29 have been segregated and are now maintained as distinct funds within the financial records.*

Annual Budget vs. Year-to-Date Actual

Fund 26 Daycare Fund

Period Ending March 31, 2026

	FY 2025-26				FY 2024-25			
	Budget	YTD Actual	YTD as % of Budget	Budget Remaining	Budget	YTD Actual	YTD as % of Budget	Budget Remaining
Beginning Balance	**$ 3,093**	**$ 3,093**	**100%**		**$ 375,499**	**$ 375,499**	**100%**	
Revenues								
Local Sources	1,800,000	1,286,209	71%	513,791	2,000,000	1,354,900	68%	645,100
Total Revenue	**1,800,000**	**1,286,209**	**71%**	**513,791**	**2,000,000**	**1,354,900**	**68%**	**645,100**
Expenditures								
Salaries	1,361,493	1,014,637	75%	346,856	1,625,457	1,103,562	68%	521,895
Employee Benefits	563,418	417,365	74%	146,053	642,369	420,274	65%	222,095
Purchased Services	92,600	85,754	93%	6,846	22,000	43,249	197%	(21,249)
Supplies & Materials	46,500	37,220	80%	9,280	36,374	36,593	101%	(219)
Property & Equipment	-	-	0%	-	4,500	-	0%	4,500
Other Objects	9,000	1,001	11%	7,999	21,300	958	4%	20,342
Total Expenditure	**2,073,011**	**1,555,977**	**75%**	**517,034**	**2,352,000**	**1,604,636**	**68%**	**747,364**
Fund Transfers	**280,000**	**280,000**	**100%**		**-**	**400,000**	**0%**	
Ending Fund Balance	**$ 10,082**	**$ 13,325**	**132%**		**$ 23,499**	**$ 525,763**	**2237%**	

Fund Balance Analysis		
Current Year-to-Date Fund Balance	$ 13,325	$ 525,763
Beginning Fund Balance	3,093	375,499
Increase (Decrease) in Fund Balance	$ 10,232	$ 150,264

Annual Budget vs. Year-to-Date Actual

Fund 28 Local Coordinating Organization Fund

Period Ending March 31, 2026

	FY 2025-26				FY 2024-25			
	Budget	YTD Actual	YTD as % of Budget	Budget Remaining	Budget	YTD Actual	YTD as % of Budget	Budget Remaining
Beginning Balance	**$ -**	**$ -**	**0%**		**$ -**	**$ -**	**0%**	
Revenues								
Local Sources	201,914	174,087	86%	27,827	-	-	**0%**	-
State Sources	437,862	428,569	98%	9,293	-	-	**0%**	-
Total Revenue	**639,776**	**602,656**	**94%**	**37,120**	**-**	**-**	**0%**	**-**
Expenditures								
Salaries	394,384	283,483	72%	110,901	-	-	0%	-
Employee Benefits	141,068	113,232	80%	27,836	-	-	0%	-
Purchased Services	26,820	10,943	41%	15,877	-	-	0%	-
Supplies & Materials	5,200	5,016	96%	184	-	-	0%	-
Property & Equipment	14,400	-	0%	14,400	-	-	0%	-
Other Objects	61,097	67,401	110%	(6,304)	-	-	0%	-
Total Expenditure	**642,969**	**480,075**	**75%**	**162,894**	**-**	**-**	**0%**	**-**
Fund Transfers	**312,637**	**312,637**	**100%**	**-**	**-**	**-**	**0%**	**-**
Ending Fund Balance	**$ 309,444**	**$ 435,218**	**141%**		**$ -**	**$ -**	**0%**	

Fund Balance Analysis		
Current Year-to-Date Fund Balance	$ 435,218	$ -
Beginning Fund Balance	-	-
Increase (Decrease) in Fund Balance	$ 435,218	$ -

**Fund 19 and Fund 28 have been segregated and are now maintained as distinct funds within the financial records.*

Annual Budget vs. Year-to-Date Actual

Fund 29 School Activity Fund

Period Ending March 31, 2026

	FY 2025-26				FY 2024-25			
	Budget	YTD Actual	YTD as % of Budget	Budget Remaining	Budget	YTD Actual	YTD as % of Budget	Budget Remaining
Beginning Balance	$ -	$ -	0%		$ -	$ -	0%	
Revenues								
Local Sources	498,000	433,929	87%	64,071	-	-	0%	-
Total Revenue	**498,000**	**433,929**	**87%**	**64,071**	**-**	**-**	**0%**	**-**
Expenditures								
Salaries	2,000	1,125	56%	875	-	-	0%	-
Employee Benefits	460	254	55%	206	-	-	0%	-
Purchased Services	20,000	6,764	34%	13,236	-	-	0%	-
Supplies & Materials	498,000	345,434	69%	152,566	-	-	0%	-
Property & Equipment	2,500	-	0%	2,500	-	-	0%	-
Other Objects	101,000	88,386	88%	12,614	-	-	0%	-
Total Expenditure	**623,960**	**441,962**	**71%**	**181,998**	**-**	**-**	**0%**	**-**
Fund Transfers	**563,292**	**563,292**	**100%**	**-**	**-**	**-**	**0%**	**-**
Ending Fund Balance	$ 437,332	$ 555,259	127%		$ -	$ -	0%	

Fund Balance Analysis		
Current Year-to-Date Fund Balance	$ 555,259	$ -
Beginning Fund Balance	-	-
Increase (Decrease) in Fund Balance	$ 555,259	$ -

**Fund 23 and Fund 29 have been segregated and are now maintained as distinct funds within the financial records.*

Annual Budget vs. Year-to-Date Actual

Fund 31 Bond Redemption Fund

Period Ending March 31, 2026

	FY 2025-26				FY 2024-25			
	Budget	YTD Actual	YTD as % of Budget	Budget Remaining	Budget	YTD Actual	YTD as % of Budget	Budget Remaining
Beginning Balance	**$ 20,635,184**	**$ 20,635,184**	**100%**		**$ 11,807,748**	**$ 11,807,748**	**100%**	
Revenues								
Local Sources	8,589,078	4,139,066	48%	4,450,012	8,322,625	3,952,372	47%	4,370,253
Total Revenue	**8,589,078**	**4,139,066**	**48%**	**4,450,012**	**8,322,625**	**3,952,372**	**47%**	**4,370,253**
Expenditures								
Purchased Services	5,100	4,700	92%	400	5,000	3,500	70%	1,500
Other Objects	5,590,000	2,807,398	50%	2,782,602	464,800	-	0%	464,800
Other Uses of Funds	8,195,000	8,195,000	100%	-	7,780,000	8,236,336	106%	(456,336)
Total Expenditure	**13,790,100**	**11,007,098**	**80%**	**2,783,002**	**8,249,800**	**8,239,836**	**100%**	**9,964**
Fund Transfers	**-**	**-**	**0%**		**-**	**10,685,404**	**0%**	**-**
Ending Fund Balance	**$ 15,434,162**	**$ 13,767,152**	**89%**		**$ 11,880,573**	**$ 18,205,688**	**153%**	

Fund Balance Analysis		
Current Year-to-Date Fund Balance	$ 13,767,152	$ 18,205,688
Beginning Fund Balance	20,635,184	11,807,748
Increase (Decrease) in Fund Balance	$ (6,868,032)	$ 6,397,940

Annual Budget vs. Year-to-Date Actual

Fund 41 Building Fund

Period Ending March 31, 2026

	FY 2025-26				FY 2024-25			
	Budget	YTD Actual	YTD as % of Budget	Budget Remaining	Budget	YTD Actual	YTD as % of Budget	Budget Remaining
Beginning Balance	**$ 113,025,378**	**$ 113,025,378**	**100%**		**$ -**	**$ -**	**0%**	$ -
Revenues								
Local Sources	4,750,000	3,431,428	0%	1,318,572	124,043,024	1,007,717	**1%**	123,035,307
Total Revenue	**4,750,000**	**3,431,428**	**72%**	**1,318,572**	**124,043,024**	**1,007,717**	**1%**	**123,035,307**
Expenditures								
Salaries	125,000	80,749	65%	44,251	3,000,000	430,458	14%	2,569,542
Employee Benefits	28,750	25,181	88%	3,569	-	-	0%	-
Purchased Services	17,500,000	5,719,167	33%	11,780,833	-	-	0%	-
Supplies & Materials	-	12,027	0%	(12,027)	-	-	0%	-
Property & Equipment	1,700,000	922,187	54%	777,813	-	-	0%	-
Other Objects	275,000	2,007	0%	272,993	-	-	0%	-
Total Expenditure	**19,628,750**	**6,761,317**	**34%**	**12,867,433**	**3,000,000**	**430,458**	**0**	**2,569,542**
Fund Transfers	**-**	**-**	**0%**		**-**	**112,714,070**	**0%**	**-**
Ending Fund Balance	**$ 98,146,628**	**$ 109,695,489**	**112%**		**$ 121,043,024**	**$ 113,291,329**	**94%**	

Fund Balance Analysis		
Current Year-to-Date Fund Balance	$ 109,695,489	$ 113,291,329
Beginning Fund Balance	113,025,378	-
Increase (Decrease) in Fund Balance	$ (3,329,889)	$ 113,291,329

Annual Budget vs. Year-to-Date Actual

Fund 43 Capital Reserve Fund

Period Ending March 31, 2026

	FY 2025-26				FY 2024-25			
	Budget	YTD Actual	YTD as % of Budget	Budget Remaining	Budget	YTD Actual	YTD as % of Budget	Budget Remaining
Beginning Balance	**$ 5,833,490**	**$ 5,833,490**	**100%**		**$ 16,258,109**	**$ 16,258,109**	**100%**	
Revenues								
Local Sources	1,175,000	1,247,814	106%	(72,814)	4,500	241,731	5372%	(237,231)
Total Revenue	**1,175,000**	**1,247,814**	**106%**	**(72,814)**	**4,500**	**241,731**	**5372%**	**(237,231)**
Expenditures								
Purchased Services	2,000,718	1,987,351	99%	13,367	12,339,665	4,712,816	38%	7,626,849
Supplies & Materials	-	-	0%	-	460	-	0%	460
Property & Equipment	2,543,045	898,647	35%	1,644,398	8,729,581	1,845,767	21%	6,883,814
Other Objects	-	72,800	0%	(72,800)	134,495	72,800	54%	61,695
Total Expenditure	**4,543,763**	**2,958,799**	**65%**	**1,584,964**	**21,204,201**	**6,631,383**	**31%**	**14,572,818**
Fund Transfers	**2,445,340**	**2,445,340**	**100%**	**-**	**6,934,752**	**2,934,752**	**42%**	**4,000,000**
Ending Fund Balance	**$ 4,910,068**	**$ 6,567,845**	**134%**		**$ 1,993,160**	**$ 12,803,209**	**642%**	

Fund Balance Analysis		
Current Year-to-Date Fund Balance	$ 6,567,845	$ 12,803,209
Beginning Fund Balance	5,833,490	16,258,109
Increase (Decrease) in Fund Balance	$ 734,355	$ (3,454,900)

Westminster Public Schools

Payments Over $150,000

Period Ending March 31, 2026

Vendor	Total	Check Date	Description
ROCKY MOUNTAIN RISK INSURANCE GROUP	$1,600,820.84	7/7/2025	Annual Insurance pool payment
AP MOUNTAIN STATES, LLC	$856,355.90	9/3/2025	Shaw Cop Bldg. updates
AP MOUNTAIN STATES, LLC	$849,574.40	7/23/2025	Shaw Cop Bldg. updates
X-CAL CORPORATION	$639,270.00	12/3/2025	STEM- Career pathways materials
CHARTWELLS DINING SERVICES	$637,959.56	10/15/2025	Food service contractor
CHARTWELLS DINING SERVICES	$561,466.61	2/18/2026	Food service contractor
CHARTWELLS DINING SERVICES	$506,102.45	3/18/2026	Food service contractor
CHARTWELLS DINING SERVICES	$484,773.03	11/19/2025	Food service contractor
CHARTWELLS DINING SERVICES	$471,322.46	9/17/2025	Food service contractor
KAISER FOUNDATION HEALTH PLAN	$456,616.82	9/10/2025	Health plan payment
AP MOUNTAIN STATES, LLC	$448,190.87	7/30/2025	Ranum
CHARTWELLS DINING SERVICES	$443,865.34	8/13/2025	Food service contractor
CHARTWELLS DINING SERVICES	$437,423.47	12/19/2025	Food service contractor
CHARTWELLS DINING SERVICES	$432,882.55	1/14/2026	Food service contractor
AP MOUNTAIN STATES, LLC	$424,880.70	9/3/2025	Ranum
AP MOUNTAIN STATES, LLC	$378,955.83	10/29/2025	Shaw
AP MOUNTAIN STATES, LLC	$320,020.47	1/14/2026	Ranum
X-CAL CORPORATION	$272,620.00	12/3/2025	STEM-furniture
KIDS FIRST HEALTH CARE	$271,985.00	9/10/2025	School nursing services
BOYS & GIRLS CLUBS OF METRO DENVER INC	$270,203.33	9/10/2025	Funding for the Boys & Girls club program
BOYS & GIRLS CLUBS OF METRO DENVER INC	$270,203.33	2/4/2026	Funding for the Boys & Girls club program
BOYS & GIRLS CLUBS OF METRO DENVER INC	$270,203.33	2/25/2026	Funding for the Boys & Girls club program
KIDS FIRST HEALTH CARE	$259,366.76	2/11/2026	School nursing services
AP MOUNTAIN STATES, LLC	$258,499.55	11/5/2025	Ranum
AP MOUNTAIN STATES, LLC	$251,526.67	10/22/2025	Ranum
COMMERCE BANK	$250,648.33	11/30/2025	Purchasing card payment
AP MOUNTAIN STATES, LLC	$247,180.08	1/14/2026	Shaw
AP MOUNTAIN STATES, LLC	$243,215.20	12/19/2025	Ranum
XCEL ENERGY	$239,969.90	1/31/2026	Utilities payment
COMMERCE BANK	$232,570.84	9/30/2025	Purchasing card payment
COMMERCE BANK	$217,297.69	10/31/2025	Purchasing card payment
DAO ARCHITECTURE	$210,000.00	9/10/2025	Ranum
DAO ARCHITECTURE	$210,000.00	10/8/2025	Ranum
DAO ARCHITECTURE	$210,000.00	11/13/2025	Ranum
DAO ARCHITECTURE	$210,000.00	12/10/2025	Ranum
DAO ARCHITECTURE	$210,000.00	1/14/2026	Ranum
DAO ARCHITECTURE	$210,000.00	2/11/2026	Shaw/Flynn Project
DAO ARCHITECTURE	$210,000.00	3/4/2026	Shaw/Flynn Project
LEXIA LEARNING SYSTEMS LLC	$209,200.00	8/13/2025	Core reading/literacy
LEXIA LEARNING SYSTEMS LLC	$209,200.00	8/27/2025	Core reading/literacy
DAO ARCHITECTURE	$200,000.00	7/30/2025	Shaw/Flynn Project
DAO ARCHITECTURE	$200,000.00	9/10/2025	Shaw/Flynn Project
CHARTWELLS DINING SERVICES	$189,890.29	7/30/2025	Food service contractor
COMMERCE BANK	$189,759.47	3/31/2026	Purchasing card payment
DAO ARCHITECTURE	$187,500.00	7/17/2025	Ranum
DAO ARCHITECTURE	$187,500.00	7/30/2025	Ranum
DAO ARCHITECTURE	$187,500.00	10/8/2025	Shaw/Flynn Project
DAO ARCHITECTURE	$187,500.00	11/13/2025	Shaw/Flynn Project
DAO ARCHITECTURE	$187,500.00	12/10/2025	Shaw/Flynn Project
DAO ARCHITECTURE	$187,500.00	1/14/2026	Shaw/Flynn Project
AP MOUNTAIN STATES, LLC	$183,086.90	2/25/2026	Ranum
MCKINSTRY	$172,364.43	1/14/2026	District Wide Projects
COMMERCE BANK	$170,663.82	8/31/2025	Purchasing card payment
XCEL ENERGY	$169,276.05	8/31/2025	Utilities payment
TYLER TECHNOLOGIES	$167,131.29	7/16/2025	School ERP
EAP GLASS INC	$164,472.00	1/28/2026	District Wide Projects
COMMERCE BANK	$160,288.20	2/28/2026	Purchasing card payment