

Grand County School District

General Fund

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	Actual 2024-2025	Original Budget 2025-2026	Budget Revision 4/29/2026 2025-2026	Budget Revision 6/24/2026 2025-2026	Original Budget 2026-2027
Revenues:					
Local Sources	\$ 16,607,705	\$ 15,989,376	\$ 16,140,474	\$ 16,314,850	\$ 16,899,021
State Sources	9,140,539	10,067,469	10,934,374	10,940,669	10,583,355
Federal Sources	1,529,560	1,120,456	1,275,452	1,342,611	1,071,395
Total Revenues	\$ 27,277,804	\$ 27,177,301	\$ 28,350,300	\$ 28,598,130	\$ 28,553,771
Expenditures:					
Instruction	\$ 13,503,409	\$ 15,078,973	\$ 15,333,157	\$ 15,142,861	\$ 14,697,746
Support Services:					
Student Services	1,341,956	1,438,960	1,478,001	1,418,172	1,520,646
Staff Services	1,457,595	1,693,425	1,669,749	1,660,549	1,552,767
District Administration	466,726	505,310	596,100	707,450	611,515
School Administration	1,343,633	1,485,065	1,526,889	1,503,339	1,534,719
Business Administration	1,254,770	1,349,110	1,855,010	1,408,915	1,358,356
Operation & Maintenance of Facilities	3,356,672	3,912,025	3,881,068	3,820,668	3,931,126
To and From Transportation	937,080	1,167,015	1,133,987	1,133,987	1,151,881
Community Recreation	835,059	545,311	677,813	699,513	536,373
Total Expenditures	\$ 24,496,900	\$ 27,175,194	\$ 28,151,774	\$ 27,495,454	\$ 26,895,129
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,780,904	\$ 2,907	\$ 198,526	\$ 1,102,676	\$ 1,658,642
Other Financing Sources (Uses):					
Transfer Out To Child Nutrition Program	(400,000)	(600,000)	(600,000)	(600,000)	(750,000)
Transfer In from Capital Outlay	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Total Other Financing Sources (Uses)	(400,000)	(600,000)	(600,000)	(600,000)	(750,000)
Excess of Revenues and Other Financing Sources Over Expenditures*	2,380,904	(597,093)	(401,474)	502,676	908,642
Fund Balances - Beginning of Year	15,029,118	14,235,959	17,410,022	17,410,022	17,912,698
Fund Balances - End of Year	\$ 17,410,022	\$ 13,638,866	\$ 17,008,548	\$ 17,912,698	\$ 18,821,340
Fund Balance - Reconciled					
Non-Spendable - Prepaid Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Scholarship	5,908	-	-	-	-
Committed - Undistributed Reserve	1,448,930	1,448,930	1,448,930	1,448,930	1,358,708
Committed - Accrued Leave	501,442	475,000	475,000	475,000	500,000
Committed - Early Retirement	54,117	145,000	145,000	145,000	100,000
Assigned - Unspent Programs	378,269	-	-	-	-
Assigned - Repairs & Maintenance	300,000	300,000	300,000	300,000	300,000
Assigned - Classroom Textbooks	50,000	50,000	50,000	50,000	50,000
Assigned - Technology	100,000	100,000	100,000	100,000	100,000
Unassigned Fund Balance	14,571,356	11,119,936	14,489,618	15,393,768	16,412,632
Total Fund Balances	\$ 17,410,022	\$ 13,638,866	\$ 17,008,548	\$ 17,912,698	\$ 18,821,340

Grand County School District

The General Fund Revenues

	Actual 2024-2025	Original Budget 2025-2026	Revision 4/29/2026 2025-2026	Revision 6/24/2026 2025-2026	Original Budget 2026-2027
Local Sources:					
Property Taxes					
1110 - Basic Levy	5,303,797	\$ 5,231,511	5,110,000	5,219,500	5,424,130
1112 - Voted Local Levy	3,491,918	\$ 3,523,043	3,270,000	3,336,000	3,669,092
1114 - Board Local Levy	5,978,073	\$ 6,017,105	6,087,105	6,118,721	6,228,137
1500 - Earnings on Investments	1,011,206	\$ 500,000	950,000	900,000	850,000
1300 -1900 - Other Local	822,711	\$ 717,717	723,369	740,629	727,662
Total Local Sources	\$ 16,607,705	\$ 15,989,376	\$ 16,140,474	\$ 16,314,850	\$ 16,899,021
State Sources:					
Minimum School Program					
Var/3010 - K-12 Regular School	688,709	1,073,278	1,003,791	1,003,791	1,117,699
3013 Foreign Exchange	-	-	-	-	-
Var/3015 - Necessarily Existent Small Schools	728,053	1,335,292	1,441,447	1,441,447	1,495,345
Var/3020 - Professional Staff	590,280	-	-	-	-
1215/3100 - Pre-School	202,505	200,874	200,874	200,874	123,648
1205-1220/3100 Special Ed	1,021,409	1,070,694	1,063,922	1,063,922	1,309,229
5201/3100 - Class Size Reduction	388,543	386,715	388,046	388,046	400,137
5344/3100 - Students At-Risk Add On	204,120	388,211	598,826	598,826	451,230
5901-6000/3100 - Career and Technology Ed	627,717	432,402	544,977	544,977	548,371
5903/3100 - Comp Guidance	43,063	43,861	43,861	43,861	44,434
Total Basic School Program	\$ 4,494,399	\$ 4,931,327	\$ 5,285,744	\$ 5,285,744	\$ 5,490,093
Related to Basic Programs					
5315/3200 - Pupil Transportation	\$ 427,528	\$ 428,732	\$ 428,732	\$ 428,732	\$ 468,309
5203/3200 - Tcher/Classroom Stry Supt.	-	-	-	-	692,772
5310/3200 - Flexible Allocation	48,550	654,697	690,443	690,443	-
5651/3200 - Educ Professional Time	147,353	203,100	304,610	304,610	193,264
5665/3200 - Grow Your Own	14,806	-	50,000	50,000	-
1609/3300 - Adult Education*	127,923	129,572	130,172	130,172	120,431
5613/3300 - Adult Education - Corrections Instit	10,615	10,111	10,111	10,111	7,646
5331/3300 - Gifted and Talented	-	-	8,505	8,505	6,600
5332/3300 - Advanced Placement	2,299	2,299	2,299	2,299	2,299
5333/3300 - Concurrent Enrollment	67,896	62,570	77,882	77,882	77,882
5340/3300 - Youth-in-Custody	102,747	145,155	145,155	145,155	90,506
5659/3400 - School-Based Education Support Bonus	-	-	97,375	97,375	-
5807/3400 - TSSP/SSHINE	38,688	151,455	151,455	151,455	139,951
5868/3400 - Teacher Supplies & Materials	28,177	29,066	29,954	29,954	29,066
5876/3400 - Educator Salary Adjustment	1,050,900	1,208,132	1,206,889	1,206,889	1,242,599
5368/3500 - School Nurse Funds	2,218	-	336	336	-
5666/3500 - Professional Learning Grant	12,711	-	3,212	3,212	3,200
5420/3500 - School LAND Trust	435,287	443,248	485,646	485,646	536,835
5652/3500 - Teen Center	242,997	-	-	-	-
5655/3500 - Digital Teaching and Learning	79,592	79,592	73,340	73,340	-
5659/3500 - Sch-Based Educ Support Bonus	-	110,312	-	-	-
5677/3500 - Computer Science Initiative	16,092	-	21,087	21,087	-
5678/3500 - Teacher and Student Success	523,370	525,009	525,009	525,009	568,717
5679/3500 - Student Health and Counseling	66,963	62,393	66,963	66,963	60,389
5810/3500 - Library Books	-	-	-	-	-
5882/3500 - Beverly Taylor Sorenson Arts	65,952	72,500	68,220	68,220	72,000
5295/3800 - Professional Development	1,149	-	741	741	-
5610/3800 - Driver's Education	6,840	16,000	16,000	19,095	19,000
5618/3800 - Early Interactive Software/Title VI A	30,258	-	121,264	121,264	9,767
5644/3800 - STEM Endorsement Reimb	-	-	4,029	4,029	4,029
5672/3800 - Electronic Cigarette & Nicotine Prevention	3,750	24,000	44,725	44,725	9,000
5674/3800 - Suicide Prevention	386	3,000	12,151	12,151	3,000
5431/3800 - Catalyst Center	6,000	-	11,825	11,825	-
5914/3800 - Safety Grant	963,523	709,000	709,000	709,000	709,000
7796/3990 - Medicaid - State Share	24,341	61815	36,000	36,000	27,000
0001/3990 - State PILT - County	71,295	-	73,500	73,500	-
0001/3990 - Mineral Lease Funds - County	25,375	-	21,000	21,000	-
Other State Revenue	559	4,384	21,000	24,200	-
Total Related to Basic Programs	\$ 4,646,140	\$ 5,136,142	\$ 5,648,630	\$ 5,654,925	\$ 5,093,262
Total State Support	\$ 9,140,539	\$ 10,067,469	\$ 10,934,374	\$ 10,940,669	\$ 10,583,355

Grand County School District

The General Fund Revenues, continued

	Actual 2024-2025	Original Budget 2025-2026	Revision 4/29/2026 2025-2026	Revision 6/24/2026 2025-2026	Original Budget 2026-2027
Federal Sources:					
7330/4300 - Title VII	16,356	16,356	16,356	16,356	16,356
7225/4500 ESSER ARP/III	289,295	-	-	-	-
7227/4500 - ESSER ARP/III - BEACON	60,299	-	-	-	-
7522/4522 - IDEA Pre-School	32,275	31,986	33,709	33,709	32,698
7523/4500 - IDEA Pre-School ARP/SPED	-	-	-	-	-
7524/4524 - IDEA Special Education	295,670	289,126	319,864	319,864	310,271
7525/4500 - IDEA ARP/SPED	-	-	-	-	-
7401/4538 - Title II Perkins Formula/WBL	107,658	50,000	50,000	50,000	50,000
7796/4531 - Medicaid	56,795	144,235	85,000	85,000	63,000
7699/4200 - Federal Forest Service Funds	2,798	-	9,150	21,159	9,150
7801/4800 - Title I	300,585	284,052	291,242	291,242	282,505
7802/4801 - Title I - CSI	-	-	-	55,150	-
7890/4800 - Title IVA - Numeracy	25,223	24,465	23,554	23,554	22,847
7860/4800 - Title IIA	47,511	46,086	50,120	50,120	48,616
7880/4800 - Title IIIA - ESL	8,887	8,596	24,727	24,727	9,804
7350/4700 - TANF Grant - BEACON/Mentoring	14,597	17,460	168,158	168,158	150,698
7390/4700 - Child Care Dev Grant - BEACON	105,998	108,094	108,094	108,094	-
7910/4880 - After School 21st Century	148,790	100,000	95,000	95,000	75,000
7650/4800 - McKinney-Vento Homeless	917	-	478	478	450
7960/4800 - Title VI - Indian Education	-	-	-	-	-
Other Federal Programs	15,906	-	-	-	-
Total Federal Sources	\$ 1,529,560	\$ 1,120,456	\$ 1,275,452	\$ 1,342,611	\$ 1,071,395
Total Revenues	\$ 27,277,804	\$ 27,177,301	\$ 28,350,300	\$ 28,598,130	\$ 28,553,771

Grand County School District

The General Fund Expenditures

	Actual 2024-2025	Original Budget 2025-2026	Budget Revision 4/29/2026 2025-2026	Budget Revision 6/24/2026 2025-2026	Original Budget 2026-2027
Instruction (1000):					
Salaries:					
131 - Teachers - Certified	\$ 7,298,201	\$ 7,813,611	\$ 7,760,346	\$ 7,635,585	\$ 7,644,993
132 - Substitute Teachers	74,615	164,400	161,000	127,000	155,400
161 - Paraprofessionals	1,242,874	1,444,077	1,435,300	1,424,300	1,365,930
199 - Other, including Coaches	181,065	189,250	189,250	189,250	184,250
Total Salaries	\$ 8,796,755	\$ 9,611,338	\$ 9,545,896	\$ 9,376,135	\$ 9,350,573
Employee Benefits:					
210 - State Retirement	1,756,928	1,946,730	1,963,328	1,882,684	1,934,574
220 - FICA	650,717	743,890	747,662	703,862	724,900
240 - Health Insurance	1,019,442	1,252,300	1,107,705	1,077,705	1,142,850
200 - Other Benefits	89,976	126,921	164,750	153,100	141,911
Total Employee Benefits	\$ 3,517,063	\$ 4,069,841	\$ 3,983,445	\$ 3,817,351	\$ 3,944,235
Purchased Services:					
300 - Purchased Services	186,180	324,085	330,971	339,971	279,314
500 - Student Travel/Communications	116,583	108,955	105,804	105,804	98,545
Total Purchased Services	\$ 302,763	\$ 433,040	\$ 436,775	\$ 445,775	\$ 377,859
600 - Supplies	431,497	400,045	645,198	655,957	426,222
640 - Texts, & On-Line Subscriptions	95,465	128,024	155,836	155,836	163,685
650-670 - Software & Tech Supplies	310,279	383,985	495,503	512,003	331,972
700 - Equipment & Tech Equipment	3,843	1,500	9,500	114,600	42,000
800 - Interest, Dues & Fees	45,744	51,200	61,004	65,204	61,200
Total Supplies and Equipment	886,828	964,754	1,367,041	1,503,600	1,025,079
Total Instruction	\$ 13,503,409	\$ 15,078,973	\$ 15,333,157	\$ 15,142,861	\$ 14,697,746
Student Services (2100):					
141 - Therapists	\$ 557,590	\$ 561,000	\$ 565,000	\$ 565,000	\$ 570,000
142 - Counselors	119,326	188,500	188,500	188,500	189,050
143 - Health Services Personnel	126,925	117,200	117,700	117,700	154,052
152 -Secretarial & Clerical Personnel	42,367	43,000	53,000	53,000	42,000
161 - Para-Professionals	99,264	98,000	98,000	54,000	100,451
Total Salaries	\$ 945,472	\$ 1,007,700	\$ 1,022,200	\$ 978,200	\$ 1,055,553
200 - Employee Benefits	357,322	393,460	411,765	395,565	434,093
300 - Purchased Services	12,406	11,000	12,500	11,000	10,500
500 - Travel	3,097	4,300	4,636	5,936	5,500
600 - Supplies	23,464	22,500	26,900	27,471	15,000
700 - Equipment	195	-	-	-	-
800 - Interest, Dues & Fees	-	-	-	-	-
Total Student Services	\$ 1,341,956	\$ 1,438,960	\$ 1,478,001	\$ 1,418,172	\$ 1,520,646
Staff Services (2200):					
100 - Salaries and Stipends	\$ 801,035	\$ 885,050	\$ 886,050	\$ 877,850	\$ 839,839
200 - Employee Benefits	334,103	464,362	424,861	426,861	424,715
300 - Purchased Services	118,093	68,157	64,671	61,671	37,950
400 - Service Contracts	56,859	63,500	70,250	70,250	60,000
500 - Travel & Communications	93,248	113,838	109,088	109,088	93,750
600 - Supplies	50,321	69,494	81,271	81,271	67,740
640 - Library Books & Periodicals	3,936	4,724	9,558	9,558	4,773
700 - Equipment	-	24,000	24,000	24,000	24,000
800 - Interest, Dues & Fees	-	300	-	-	-
Total Instructional Staff Services	\$ 1,457,595	\$ 1,693,425	\$ 1,669,749	\$ 1,660,549	\$ 1,552,767

Grand County School District

The General Fund Expenditures, continued

	Actual 2024-2025	Original Budget 2025-2026	Revision 4/29/2026 2025-2026	Revision 6/24/2026 2025-2026	Original Budget 2026-2027
District Administration (2300):					
Salaries:					
110 - Board and Administration	\$ 238,835	239,000	\$ 288,000	\$ 383,000	\$ 294,968
200 - Employee Benefits	108,534	118,310	151,850	156,850	148,497
300 - Purchased Services	43,175	61,000	61,750	67,750	66,000
500 - Other Purchased Services	48,521	60,000	64,500	67,500	73,050
600 - Supplies and Materials	13,575	17,000	20,000	27,350	19,000
800 - Dues and Fees	14,086	10,000	10,000	5,000	10,000
Total District Administration	\$ 466,726	\$ 505,310	\$ 596,100	\$ 707,450	\$ 611,515
School Administration (2400):					
Salaries:					
121 - Principals & Directors	\$ 665,234	689,000	\$ 684,000	\$ 684,000	\$ 693,000
152 - Secretaries & Other	316,730	373,500	384,500	372,500	380,340
Total Salaries	\$ 981,964	\$ 1,062,500	\$ 1,068,500	\$ 1,056,500	\$ 1,073,340
200 - Employee Benefits	341,781	383,890	419,405	408,855	427,425
500 - Other Purchased Services	8,875	24,800	25,609	24,609	20,000
600 - Supplies & Materials	11,013	13,375	13,375	13,375	13,954
700 - Equipment	-	-	-	-	-
800 - Dues and Fees	-	500	-	-	-
Total School Administration	\$ 1,343,633	\$ 1,485,065	\$ 1,526,889	\$ 1,503,339	\$ 1,534,719
Business Services (2500):					
100 - Employee Salaries	\$ 650,428	\$ 638,000	\$ 961,000	\$ 557,000	\$ 577,875
200 - Employee Benefits	228,562	261,610	350,800	257,700	255,481
300 - Purchased Services	153,959	254,500	274,500	297,150	282,000
500 - Other Purchased Services	94,565	92,000	92,000	80,000	73,000
600 - Supplies and Materials	120,431	91,000	156,000	191,000	163,000
700 Equipment	6,658	6,000	6,000	6,000	5,000
800 - Dues and Fees/Net Indirect Costs	167	6,000	14,710	20,065	2,000
870 - Restricted indirect costs	(16,742)	(36,277)	(36,277)	(30,777)	(44,690)
870 - Restricted indirect costs	16,742	36,277	36,277	30,777	44,690
Total Business Services	\$ 1,254,770	\$ 1,349,110	\$ 1,855,010	\$ 1,408,915	\$ 1,358,356
Operation & Maint. of Facilities (2600):					
180 - Custodial/Maintenance	\$ 1,006,253	\$ 1,091,000	\$ 1,092,000	\$ 1,089,500	\$ 1,123,590
200 - Employee Benefits	424,255	501,204	519,093	519,093	511,776
300 - Purchased Services	0	0	0	0	0
400 - Purchased Property Services	523,962	875,700	814,589	782,589	686,000
500 - Other Purchased Services	67,363	86,500	98,500	94,600	187,260
600 - Supplies	927,518	856,220	841,297	842,297	947,000
621 - Natural Gas	62,563	107,000	107,000	84,000	91,500
622 - Electricity	344,599	384,500	398,500	398,500	372,000
700 - Equipment	159	12,000	12,000	12,000	12,000
860 - Non-restricted indirect costs	(271,410)	(141,016)	-	-	(23,874)
860 - Non-restricted indirect costs	271,410	138,917	(1,911)	(1,911)	23,874
Total Operation & Maintenance	\$ 3,356,672	\$ 3,912,025	\$ 3,881,068	\$ 3,820,668	\$ 3,931,126
Student Transportation (2700):					
100 - Employee Salaries	\$ 514,370	\$ 602,000	\$ 589,000	\$ 589,000	\$ 584,910
200 - Employee Benefits	258,767	323,715	298,487	298,487	299,151
300 - Purchased Services	3,349	6,500	6,500	6,500	8,500
400 - Purchased Property Services	3,017	13,200	13,200	13,200	11,700
500 - Other Purchased Services	38,239	45,600	46,500	46,500	47,120
600 - Other Supplies	73,572	102,500	107,500	107,500	113,500
626 - Motor Fuel	44,160	71,000	70,300	70,300	85,000
730 - Equipment	1,606	2,500	2,500	2,500	2,000
Total Student Transportation	\$ 937,080	\$ 1,167,015	\$ 1,133,987	\$ 1,133,987	\$ 1,151,881

Grand County School District

The General Fund Expenditures, continued

	Actual 2024-2025	Original Budget 2025-2026	Revision 4/29/2026 2025-2026	Revision 6/24/2026 2025-2026	Original Budget 2026-2027
Community Recreation (2900):					
100 - Employee Salaries	\$ 534,693	\$ 361,467	\$ 456,553	\$ 452,753	\$ 306,501
200 - Employee Benefits	184,524	124,676	147,929	154,779	124,056
300 - Purchased Services	66,897	19,840	26,776	37,726	29,626
500 - Other Purchased Services	14,172	12,232	13,192	15,792	16,660
600 - Supplies	34,773	24,997	26,346	31,446	55,647
700 Equipment	-	-	-	-	-
800 - Dues and Fees/Other/Indirect Costs	-	2,099	7,017	7,017	3,883
Total Community Service:	\$ 835,059	\$ 545,311	\$ 677,813	\$ 699,513	\$ 536,373
Total Expenditures	\$24,496,900	\$27,175,194	\$28,151,774	\$27,495,454	\$ 26,895,129

Grand County School District

Student Activity Fund Revenues

	Actual 2024-2025	Original Budget 2025-2026	Budget Revision 4/29/2026 2025-2026	Budget Revision 6/24/2026 2025-2026	Original Budget 2026-2027
Local Sources:					
1500 - Interest	\$ 612	\$ 1,100	\$ 1,100	\$ 1,100	\$ 900
1710-30 Admissions/Other Sales/Organizations	4,542	40,300	40,300	40,300	42,000
1740 - Student Activities/Fees	161,914	172,000	172,000	172,000	157,150
1740 - Contra - Fees	(16,606)	(15,200)	(15,200)	(15,200)	(12,000)
1700 - Other Student Revenues	226,003	261,800	261,800	261,800	217,150
1920 - Donations/Other Contributions	94,349	109,000	109,000	109,000	103,500
1900 - Other Local	17,971	15,800	15,800	15,800	19,500
Total Local Sources	\$ 488,785	\$ 584,800	\$ 584,800	\$ 584,800	\$ 528,200

Expenditures

	Actual 2024-2025	Original Budget 2025-2026	Revision 4/29/2026 2025-2026	Revision 6/24/2026 2025-2026	Original Budget 2026-2027
Non-Instructional Services					
100 - Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200 - Employee Benefits	-	-	-	-	-
300 - Purchased Services	61,761	74,000	74,000	74,000	74,500
400 - Purchased Property Services	889	-	-	-	1,000
500 - Other Purchased Services	85,030	138,000	138,000	138,000	102,500
600 - Supplies	172,207	193,000	193,000	193,000	201,500
700 - Equipment	14,020	15,000	15,000	15,000	13,500
800 - Other	158,669	160,000	160,000	160,000	131,500
Total Expenditures	\$ 492,576	\$ 580,000	\$ 580,000	\$ 580,000	\$ 524,500
 Excess (Deficiency) for Year	 \$ (3,791)	 \$ 4,800	 \$ 4,800	 \$ 4,800	 \$ 3,700
Fund Balances - Beginning of Year	267,657	248,957	263,866	263,866	268,666
Fund Balances - End of Year	<u>\$ 263,866</u>	<u>\$ 253,757</u>	<u>\$ 268,666</u>	<u>\$ 268,666</u>	<u>\$ 272,366</u>
Summary of Fund Balances - End of Year:					
Committed to Students:	<u>\$ 263,866</u>	<u>\$ 253,757</u>	<u>\$ 268,666</u>	<u>\$ 268,666</u>	<u>\$ 272,366</u>

Grand County School District

Pass-Through Charter School Fund

Revenues

	Actual 2024-2025	Original Budget 2025-2026	Budget Revision 4/29/2026 2025-2026	Budget Revision 6/24/2026 2025-2026	Original Budget 2026-2027
Local Sources:					
Pass-Through Property Tax	\$ 171,300	\$ 159,335	\$ 159,335	\$ 229,994	\$ 208,440
Total Local Sources	\$ 171,300	\$ 159,335	\$ 159,335	\$ 229,994	\$ 208,440

Expenditures

	Actual 2024-2025	Original Budget 2025-2026	Budget Revision 4/29/2026 2025-2026	Budget Revision 6/24/2026 2025-2026	Original Budget 2026-2027
Non-Instructional Services					
100 - Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200 - Employee Benefits	-	-	-	-	-
300 - Purchased Services	-	-	-	-	-
400 - Purchased Property Services	-	-	-	-	-
500 - Pass Through to Other Governments	171,300	159,335	159,335	229,994	208,440
600 - Supplies	-	-	-	-	-
700 - Equipment	-	-	-	-	-
800 - Other	-	-	-	-	-
Total Expenditures	\$ 171,300	\$ 159,335	\$ 159,335	\$ 229,994	\$ 208,440
 Excess (Deficiency) for Year	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -
Fund Balances - Beginning of Year	-	-	-	-	-
Fund Balances - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

Grand County School District

Debt Service Fund Revenues

	Actual 2024-2025	Original Budget 2025-2026	Budget Revision 4/29/2026 2025-2026	Budget Revision 6/24/2026 2025-2026	Original Budget 2026-2027
Local Sources:					
1128 - Debt Service Levy	\$ 2,666,053	\$ 2,119,999	\$ 1,950,000	\$ 1,950,000	\$ 1,903,208
1129 - Debt Service Redemptions	95,837	52,000	90,000	123,000	42,000
1178 - Debt Service FILTs	78,354	59,000	65,000	65,000	57,000
1510 - Interest on Investment	159,151	90,000	130,000	120,000	100,000
Total Local Sources	2,999,395	2,320,999	2,235,000	2,258,000	2,102,208
Total Revenues	\$ 2,999,395	\$ 2,320,999	\$ 2,235,000	\$ 2,258,000	\$ 2,102,208
Expenditures					
	Actual 2024-2025	Original Budget 2025-2026	Budget Revision 4/29/2026 2025-2026	Budget Revision 2025-2026	Original Budget 2026-2027
Debt Service:					
810-830 - Interest and Fees	\$ 137,592	\$ 104,247	\$ 104,247	\$ 104,247	\$ 69,940
840 - Principal	2,565,000	2,639,000	2,639,000	2,639,000	2,673,000
890 - Miscellaneous Bond Costs	250	15,000	15,000	15,000	15,000
Total Expenditures	\$ 2,702,842	\$ 2,758,247	\$ 2,758,247	\$ 2,758,247	\$ 2,757,940
Excess (Deficiency) for Year	\$ 296,553	\$ (437,248)	\$ (523,247)	\$ (500,247)	\$ (655,732)
Other Sources and (Uses):					
Sale of Refunding Bonds	-	-	-	-	-
Payment to Escrow For Refunding Bonds					
Bond Issuance Costs					
Total Other Sources and (Uses)	-	-	-	-	-
Total Excess (Deficiency) for the Year	296,553	(437,248)	(523,247)	(500,247)	(655,732)
Fund Balances - Beginning	1,744,814	2,036,472	2,041,367	2,041,367	1,541,120
Fund Balances - Ending	\$ 2,041,367	\$ 1,599,224	\$ 1,518,120	\$ 1,541,120	\$ 885,388

Grand County School District

Capital Projects Fund Revenues

	Actual 2024-2025	Original Budget 2025-2026	Budget Revision 4/29/2026 2025-2026	Budget Revision 6/24/2026 2025-2026	Original Budget 2026-2027
Local Sources:					
1124 - Capital Outlay Levy	\$ 4,455,207	\$ 5,098,732	\$ 4,650,000	\$ 4,650,000	\$ 5,321,688
1124 - Capital Outlay Levy-TNT					-
1125 - Capital Redemptions	160,152	101,000	180,000	285,000	123,000
1174 - Capital FILTs	130,937	150,000	140,000	145,000	170,000
1500 - Earnings on Investments	385,004	225,000	190,000	190,000	90,000
Other Local Revenues	-	-	-	-	-
Total Local Sources	5,131,300	5,574,732	5,160,000	5,270,000	5,704,688
State Sources:					
3500 - Public Educ Capital & Technology Func	-	-	-	-	-
Total Revenues	\$ 5,131,300	\$ 5,574,732	\$ 5,160,000	\$ 5,270,000	\$ 5,704,688
Expenditures					
	Actual 2024-2025	Original Budget 2025-2026	Budget Revision 4/29/2026 2025-2026	Budget Revision 2025-2026	Original Budget 2026-2027
Capital Outlay:					
300 - Purchased Services	\$ 502,940	\$ 425,000	\$ 374,000	\$ 404,000	\$ 150,000
430-450 - Construction Services	4,097,260	5,100,000	5,580,000	5,555,500	1,550,000
- Construction Middle School	-	-	86,000	86,000	-
521 - Insurance	-	-	-	-	-
600 - Supplies/Small Equipment	17,050	35,000	45,000	45,000	45,000
730/739 - Equipment/Cust & Maint Equip	-	75,000	65,000	65,000	65,000
733 - Furniture and Fixtures	27,601	60,000	60,000	60,000	60,000
734-736 - Tech and Security Equipment	-	100,000	100,000	100,000	100,000
735 - School Bus	160,874	170,000	400,000	400,000	180,000
830 - Construction Interest	7,550	5,000	5,000	5,000	-
Total Capital Outlay	4,813,275	5,970,000	6,715,000	6,720,500	2,150,000
Debt Service					
810-830 - Interest and Fees	1,222,252	1,166,998	1,114,498	1,114,498	1,011,812
833 - Bond Issuance Costs	-	-	-	-	-
840 - Principal	1,190,000	1,243,000	1,243,000	1,243,000	1,202,000
890 - Other Costs	7,500	25,000	25,000	25,000	25,000
Total Debt Service	2,419,752	2,434,998	2,382,498	2,382,498	2,238,812
Total Expenditures	\$ 7,233,027	\$ 8,404,998	\$ 9,097,498	\$ 9,102,998	\$ 4,388,812
Excess (Deficiency) for Year	\$ (2,101,727)	\$ (2,830,266)	\$ (3,937,498)	\$ (3,832,998)	\$ 1,315,876
Other Financing Sources (Uses):					
Lease Revenue Bonds Issued	\$ -	\$ -	\$ -	\$ -	\$ -
Premiums on Bonds Issued	-	-	-	-	-
Sale of Refunding Bonds	-	-	-	-	-
Payment to Escrow For Refunding Bonds	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Proceeds from Sale of Capital Assets	1,250	5,000	5,000	10,500	5,000
Transfers General Fund	-	-	-	-	-
Total Other Financing Sources (Uses):	\$ 1,250	\$ 5,000	\$ 5,000	\$ 10,500	\$ 5,000
Fund Balances - Beginning	\$ 7,418,300	\$ 3,632,547	\$ 5,317,823	\$ 5,317,823	\$ 1,495,325
Fund Balances - Ending	\$ 5,317,823	\$ 807,281	\$ 1,385,325	\$ 1,495,325	\$ 2,816,201

Grand County School District

Child Nutrition Program Revenues

	Actual 2024-2025	Original Budget 2025-2026	Budget Revision 4/29/2026 2025-2026	Budget Revision 6/24/2026 2025-2026	Original Budget 2026-2027
Local Sources:					
1610 - Sales to Pupils	\$ 84,017	\$ 105,000	\$ 88,000	\$ 79,300	\$ 72,500
1620 - Sales to Adults	6,881	11,000	11,000	8,000	11,000
1690 - Other Local Sales	-	-	-	-	-
1510 - Interest on Investment	730	1,000	50	50	50
Other Local Income	1,453	1,000	25,000	25,000	-
Total Local Sources	93,081	118,000	124,050	112,350	83,550
State Sources:					
3770 - Liquor Tax	122,980	100,000	90,000	90,000	90,000
Total State Sources	122,980	100,000	90,000	90,000	90,000
Federal Sources:					
4560 - After Sch & Fresh Fruits/Supply Chain	7,918	-	1,200	1,200	1,200
4571 - Lunch Reimbursement	313,438	320,000	308,000	325,000	275,000
4574 - Breakfast Reimbursement	54,703	52,000	56,000	60,000	45,000
4970 - Donated Commodities	32,592	60,000	60,000	60,000	60,000
Total Federal Sources	408,651	432,000	425,200	446,200	381,200
Total Revenues	\$ 624,712	\$ 650,000	\$ 639,250	\$ 648,550	\$ 554,750

Expenditures

	Actual 2024-2025	Original Budget 2025-2026	Budget Revision 4/29/2026 2025-2026	Budget Revision 6/24/2026 2025-2026	Original Budget 2026-2027
Food Services:					
100 - Salaries	\$ 313,209	\$ 396,500	\$ 373,500	\$ 316,000	\$ 385,920
200 - Employee Benefits	147,190	190,835	182,350	150,150	178,113
300 - Purchased Professional Services	1,126	2,000	2,000	1,500	2,000
400 - Purchased Property Services	3,884	13,000	13,000	11,000	82,700
500 - Other Purchased Services	4,259	9,300	6,800	1,500	5,500
600 - Supplies	41,780	65,500	64,500	52,750	61,500
630 - Food	493,327	545,000	573,000	588,000	580,000
700 - Equipment	45	-	-	-	-
800 - Other	2,317	2,500	2,500	2,500	2,500
Total Expenditures	\$ 1,007,137	\$ 1,224,635	\$ 1,217,650	\$ 1,123,400	\$ 1,298,233
Excess (Deficiency) for Year	\$ (382,425)	\$ (574,635)	\$ (578,400)	\$ (474,850)	\$ (743,483)
Transfer In From General Fund	400,000	600,000	600,000	600,000	750,000
Fund Balances - Beginning of Year	167,139	128,539	184,714	184,714	309,864
Fund Balances - End of Year	\$ 184,714	\$ 153,904	\$ 206,314	\$ 309,864	\$ 316,381
3 Month Operating Budget - Calculation (Maxium C:	\$ 302,141	\$ 367,391	\$ 365,295	\$ 337,020	\$ 389,470