MOUNTAIN VILLAGE MONTESSORI

Charter School Institute

Routt County

2024-2025

AMENDED BUDGET

JANUARY 16, 2025

APPROPRIATION RESOLUTION BOARD SUMMARY ANNUAL BUDGET ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of MOUNTAIN VILLAGE MONTESSORI located in Charter School Institute in Routt County that the amounts shown in the following schedule be appropriated to each fund as specified in the AMENDED BUDGET for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025.

Be it further resolved, in accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the Fiscal Year 2024-25 Beginning Fund Balance from the General Fund in the amount of \$

146,030

Be it further resolved, that the use of this portion of the beginning fund balance for the purposes set forth above will not lead to an ongoing deficit, provided the use of funds from fund balance is one time only.

| FUND | | | APPROPRIATION AMOUNT | EXPENDITURES + APPROPRIATED RESERVES |
|--|---|----------------------------------|--------------------------------------|--|
| 1. General Fund | 1a. Charter Schools 1b. Insurance Reserve Fund 1c. Pre-School Fund | 1 1a. 1b. 1c. | 3,591,310 - - - | 3,591,310 - - - |
| Special Revenue Funds 7. Bond Redemption Fu | Capital Reserve Special Revenue Fund Governmental Designated-Purpose Grants Fund Pupil Activity Special Revenue Fund Full Day Kindergarten Mill Levy Override Fund Transportation Fund Other Special Revenue Funds | 2 3 4 5 7 8 | - - - - - - - - | - - - - - - - - - |
| Capital Projects Funds: Enterprise Funds: | Building Fund Special Building and Technology Fund Capital Reserve Capital Projects Fund Food Service Fund | 9 10 11 12 | - - - | |
| Internal Service Funds Trust/Agency Funds: | Other Enterprise Funds 14. Risk-Related Activity Fund Other Internal Service Funds | 13 14 15 | - - - | - - - |
| | Fiduciary Fund Private Purpose Trust Funds Agency Fund Pupil Activity Agency Fund Foundations Component Units | 16 17 18 19 20 21 | - - - - - - | - - - - - - |
| TOTAL APPROPRIATION | N | 22 | 3,591,310 | 3,591,310 |

Jan 30, 2025 ____ omgarden (Jan 30, 2025 16:40 MST) Date of Adoption

Signature of Board President

MOUNTAIN VILLAGE MONTESSORI 2024-2025 AMENDED BUDGET BOARD SUMMARY

| ANNUA | L BUDGET | | | | | | |
|---|--------------------------|-------------------|-------------------|--------|------------------------|-------------------------|--|
| | BODGLI | | | | | | |
| | | FY25 | FY25 | | Budgeted Re | evenue | Budgeted Expenditures |
| | FY24 EST'D YE ACTUALS | ADOPTED BUDGET | AMENDED BUDGET | Change | | | 7% O% |
| | YE ACTUALS | BUDGET | BUDGET | (%) | 27% | | 7% 0% Salaries |
| Revenue | | | | | | | 4% Employee Benefits |
| Local Revenue | 794,797 | 801,213 | 939,508 | 17% | | | 5% |
| State Revenue | 724,503 | 768,863 | 968,403 | 26% | 39% | Local Revenue | 3% Purchased Professional |
| Federal Revenue | 286,064 | 107,960 | 185,499 | 72% | | State Revenue | 45% and Technical Services |
| Per Pupil Funding | 1,326,480 | 1,209,173 | 1,351,870 | 12% | 28% | Federal Revenue | 13% |
| Total Revenue | 3,131,844 | 2,887,209 | 3,445,280 | 19% | 2070 | Per Pupil Funding | Services |
| Expenditures | | | | | 6% | | 7% Other Purchased |
| Salaries | 1,506,194 | 1,544,052 | 1,604,381 | 4% | | | 16% Services |
| Employee Benefits | 508,282 | 542,706 | 563,105 | 4% | | | □ Supplies |
| Purchased Professional and Technical Services | 262,194 | 224,784 | 267,084 | 19% | | | |
| Purchased Property Services | 427,428 | 425,618 | 475,164 | 12% | | | |
| Other Purchased Services | 83,826 | 115,653 | 125,647 | 9% | | | |
| Supplies | 147,980 | 120,395 | 172,312 | 43% | | | |
| Property | 180,880 | 21,500 | 253,705 | 1080% | Budgeted Instruction | | Total Enrollment |
| Other Objects | 41,929 | 38,410 | 129,913 | 238% | Spendin | Ig | 165.0 |
| Other Uses of Funds | - | - | - | n/a | | | 1050 |
| Total Expenditures | 3,158,714 | 3,033,118 | 3,591,310 | 18% | | | 160.0 |
| Transfers | - | - | - | n/a | | | |
| Loan Proceeds | - | - | - | | [Summat] | | 155.0 |
| Change in Fund Balance | \$ (26,870) | \$ (145,909) | \$ (146,030) | 0% | Support Services | Instructional | |
| - | | | | -9% | Spending 49% | Spending 51% | 150.0 |
| Beginning Fund Balance | \$ 1,089,553 | \$ 1,062,683 | \$ 967,275 | -9% | 49% | | 148.0 |
| Nonspendable Fund Balance | - | - | - | n/a | | | 145.0 |
| Restricted Fund Balance | 15,700 | 14,800 | 16,100 | | | | |
| TABOR Reserve | 79,708 | 74,164 | 87,657 | 18% | | | 140.0 FY24 EST'D YE FY25 ADOPTED FY25 AMENDED |
| Committed Fund Balance | - | - | - | n/a | Instructional Spending | pport Services Spending | ACTUALS BUDGET BUDGET |
| Assigned Fund Balance | - | - | - | n/a | | | |
| Unassigned Fund Balance | 967,275 | 827,810 | 717,488 | -13% | | | |
| Ending Fund Balance | \$ 1,062,683 | \$ 916,774 | \$ 821,245 | -10% | | | |
| | | | | | | Student to | Staff Ratio |
| | SSUMPTIONS | | | | | | |
| Total Enrollment | 157.0 | 148.0 | 161.0 | | FY25 AMENDED BUDGET | | 5.99 |
| Funded Pupil Count | 128.0 | 108.0 | 121.0 | | FY25 ADOPTED BUDGET | 5.51 | |
| Per Pupil Revenue (PPR) | 10,434 | 11,196 | 11,172 | | FY24 EST'D YE ACTUALS | | 5.67 |
| Change in PPR | n/a | 7.30% 26.86 | 7.07% 26.86 | | 5.20 5. | 30 5.40 5.50 | 5.60 5.70 5.80 5.90 6.00 6.10 |
| Staff (FTE) | 27.68 NG METRICS | 20.66 | 20.00 | | | | |
| | ng metrics n/a | n/a | n/a | | | | |
| Debt Burden Ratio (DBR) Operating Reserve Ratio (ORR) | 0.34 | 0.30 | 0.23 | | | | |
| Operating Margin Ratio (OMR) | (0.01) | (0.05) | (0.04) | | | Davia of Unanciana | Deserves on Lland |
| | (0.01) n/a | (0.03) | (0.04) | | | Days of Unassigned | d Reserves on Hand |
| Change in Fund Balance Ratio (CFBR) Days of Unassigned Reserves Hand | n/a 111.77 | 99.62 | (0.23) 72.92 | | 120.00 | 77 | |
| Debt Service Coverage Ratio | n/a | 99.62 n/a | /2.92 n/a | | 100.00 | | 99.62 |
| Facility Payment as % of Revenue | 0 | 0 | 1/a 0 | | 80.00 | | 72.92 |
| Total Facility Costs as % of Revenue | 0 | 0 | 0 | | 60.00 | | 12.32 |
| - | 0 | 0 | 51% | | 40.00 | | |
| Instructional Spending Support Services Spending | | | 49% | | 20.00 | | |
| Support Services Spending Salaries & Benefits as % of Total Budget | 64% | 69% | 49% 60% | | - | | |
| Salaries & Benefits as % of Total Budget Student:Staff Ratio | 5.67 | 5.51 | 5.99 | | FY24 EST'D YE ACTU | JALS FY25 A | DOPTED BUDGET FY25 AMENDED BUDGET |
| Sludent.Stall Hallo | 5.67 | 5.51 | 5.99 | | | | |

| | | FY25 AMENDED BUDGET |
|---|---------------------------|------------------------|
| MOUNTAIN VILLAGE MONTESSORI AMENDED BUDGET | | General Fund |
| Adopted JANUARY 16, 2025 Budgeted Pupil Count | Object | 121 |
| Budgeteu Fuph Count Beginning Fund Balance (Includes All Reserves) | Source | 967,275 |
| Revenues | | |
| Local Sources | 1000 - 1999 | 939,508 |
| Intermediate Sources | 2000 - 2999 | - |
| to put a new roof on the building, which was scheduled for FY20 and had to be moved to FY21 Federal Sources | 3000 - 3999 | 968,403 |
| Total Revenues | 4000 - 4999 | 185,499 2,093,410 |
| Total Beginning Fund Balance and Reserves | | 3,060,685 |
| Total Allocations To/From Other Funds | 5600,5700, | |
| | 5800 | 1,351,870 |
| Transfers To/From Other Funds Other Sources | 5200 - 5300 5100,5400, | - |
| | 5500,5900, 5990, 5991 | - |
| Available Beginning Fund Balance & Revenues | | |
| (Plus Or Minus (If Revenue) Allocations And Transfers) | | 4,412,555 |
| Expenditures | | |
| Instruction - Program 0010 to 2099 Salaries | 0100 | 1,072,279 |
| Employee Benefits | 0200 | 376,348 |
| Purchased Services | 0300,0400, 0500 | 38,690 |
| Supplies and Materials | 0600 | 105,512 |
| Property Other | 0700 | 93,962 |
| Total Instruction | 0800, 0900 | 127,778 |
| Supporting Services | | 1,014,000 |
| Students - Program 2100 | | |
| Salaries Employee Benefits | 0100 0200 | 115,610 |
| Purchased Services | 0300,0400, | 40,577 |
| Supplies and Materials | 0500 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Students | | 156,187 |
| Instructional Staff - Program 2200 | | |
| Salaries Employee Benefits | 0100 0200 | - |
| Purchased Services | 0300,0400, | - |
| Supplies and Materials | 0500 0600 | 33,000 |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Instructional Staff | | 33,000 |
| General Administration - Program 2300, including Program 2303 and 2304 | | |
| Program 2303 and 2304 Salaries | 0100 | - |
| Employee Benefits | 0200 0300,0400, | - |
| Purchased Services | 0500,0400, | 126,142 |
| Supplies and Materials Property | 0600 | - |
| Other | 0700 0800, 0900 | - |
| Total School Administration | | 126,142 |
| School Administration - Program 2400 | | |
| Salaries Employee Benefits | 0100 | 395,742 |
| Purchased Services | 0200 0300,0400, | 138,897 |
| Supplies and Materials | 0500 | 138,819 |
| Property | 0600 0700 | 10,000 |
| Other | 0800, 0900 | 2,135 |
| Total School Administration | | 685,593 |
| Business Services - Program 2500, including | | |
| Program 2501 Salaries | 0100 | |
| | 0100 | - |

| | | FY25 AMENDED BUDGET |
|---|--|---|
| MOUNTAIN VILLAGE MONTESSORI | | General Fund |
| AMENDED BUDGET | | |
| Adopted JANUARY 16, 2025 | Obiect | |
| Employee Benefits | 0200 0300,0400, | - |
| Purchased Services | 0300,0400, | 65,00 |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Business Services | | 65,00 |
| Operations and Maintenance - Program 2600 | | |
| Salaries | 0100 | - |
| Employee Benefits | 0200 | - |
| Purchased Services | 0300,0400, 0500 | 100.11 |
| Supplies and Materials | | 463,16 |
| Property | 0600 0700 | 2,0 |
| Other | 0800, 0900 | - |
| Total Operations and Maintenance | 0800, 0900 | 465,1 |
| | | 400,10 |
| Student Transportation - Program 2700 | | |
| Salaries | 0100 | - |
| Employee Benefits | 0200 | - |
| Purchased Services | 0300,0400, | |
| Supplies and Materials | 0500 | - |
| Property | 0600 | - |
| Other | 0700 | - |
| Total Student Transportation | 0800, 0900 | - |
| | | - |
| Central Support - Program 2800, including Program | | |
| 2801 Salaries | 0100 | |
| Employee Benefits | 0100 | - |
| Purchased Services | 0200 0300,0400, | - |
| Turchased Services | 0500 | - |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Central Support | | |
| | | |
| Other Support - Program 2900 | | |
| Salaries | 0100 | - |
| Employee Benefits Purchased Services | 0200 0300,0400, | - |
| Purchased Services | 0500,0400, | - |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other | 0800, 0900 | - |
| Total Other Support | | |
| | | |
| Food Service Operations - Program 3100 | | |
| Salaries | 0100 | 20,7 |
| Employee Benefits | 0200 | 7,28 |
| Purchased Services | 0300,0400, 0500 | 3,0 |
| Supplies and Materials | 0600 | 54,8 |
| Property | 0700 | - 1,0 |
| Other | 0800, 0900 | - |
| Total Other Support | | 85,9 |
| Enterprise Operations - Program 3200 | | |
| | 0100 | - |
| Salaries | 0200 | - |
| Salaries Employee Benefits | | |
| Salaries | 0300,0400, | |
| Salaries Employee Benefits Purchased Services | 0500 | |
| Salaries Employee Benefits Purchased Services Supplies and Materials | 0500 0600 | - |
| Salaries Employee Benefits Purchased Services | 0500 0600 0700 | - |
| Salaries Employee Benefits Purchased Services Supplies and Materials Property | 0500 0600 | - |
| Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations | 0500 0600 0700 | - - - |
| Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations Community Services - Program 3300 | 0500 0600 0700 0800, 0900 | - - - |
| Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations Community Services - Program 3300 Salaries | 0500 0600 0700 | |
| Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations Community Services - Program 3300 Salaries Employee Benefits | 0500 0600 0700 0800, 0900 0800, 0900 0100 0100 0200 | - - - - - |
| Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations Community Services - Program 3300 Salaries | 0500 0600 0700 0800, 0900 0800, 0900 0000, 0400, 0300,0400, | - - - - - |
| Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations Community Services - Program 3300 Salaries Employee Benefits Purchased Services | 0500 0600 0700 0800,0900 0800,0900 0300,0400, 0500 | - - - - - - |
| Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations Community Services - Program 3300 Salaries Employee Benefits Purchased Services Supplies and Materials | 0500 0600 0700 0800, 0900 0800, 0900 0100 0200 0300,0400, 0500 0600 | - - - - - - - - - - - - - - - - |
| Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations Community Services - Program 3300 Salaries Employee Benefits Purchased Services Supplies and Materials Property | 0500 0600 0700 0800, 0900 0100 0200 0300,0400, 0500 0500 0500 0500 0500 | - - - - - - |
| Salaries Employee Benefits Purchased Services Supplies and Materials Property Other Total Enterprise Operations Community Services - Program 3300 Salaries Employee Benefits Purchased Services Supplies and Materials | 0500 0600 0700 0800, 0900 0800, 0900 0100 0200 0300,0400, 0500 0600 | - - - - - - - - - - - - - - - - - - - |

| | | FY25 AMENDED BUDGET |
|---|---|--|
| MOUNTAIN VILLAGE MONTESSORI | | General Fund |
| | | |
| Adopted JANUARY 16, 2025 Salaries | Obiect 0100 | - |
| Employee Benefits | 0200 | - |
| Purchased Services | 0300,0400, 0500 | - |
| Supplies and Materials | 0600 | - |
| Property | 0700 | - |
| Other Total Education for Adults Services | 0800, 0900 | |
| | | • |
| Total Supporting Services | | 1,616,999 |
| Property - Program 4000 | | |
| Salaries Employee Benefits | 0100 | - |
| Purchased Services | 0200 0300,0400, | - |
| | 0500 | - |
| Supplies and Materials | 0600 | - |
| Property Other | 0700 | 159,743 |
| Total Property | 0800, 0900 | 159,743 |
| | | 100,740 |
| Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure Salaries | 0100 | |
| Employee Benefits | 0100 0200 | - |
| Purchased Services | 0300,0400, | - |
| Curreline and Materials | 0500 | - |
| Supplies and Materials Property | 0600 | - |
| Other | 0700 0800, 0900 | - |
| Total Other Uses | 0000, 0300 | - |
| | | |
| Total Expenditures | | 3,591,310 |
| APPROPRIATED RESERVES | | |
| Other Reserved Fund Balance (9900) | 0840 | |
| Other Restricted Reserves (932X) Reserved Fund Balance (9100) | 0840 | - |
| | 0840 | |
| | | - |
| District Emergency Reserve (9315) | 0840 | - |
| | 0840 0840 | - |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) | 0840 | - - - - |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves | 0840 0840 | - |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) | 0840 0840 | - - - 3,591,310 |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves | 0840 0840 | - - - 3,591,310 |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves | 0840 0840 | - - - 3,591,310 |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE | 0840 0840 0840 | - |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) | 0840 0840 0840 0840 6710 | - 16,100 |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) | 0840 0840 0840 6710 6720 | - 16,100 |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real | 0840 0840 0840 6710 6720 6721 | - 16,100 87,657 |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real | 0840 0840 0840 6710 6720 6721 6722 | - 16,100 87,657 |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9990) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (1921) District emergency reserve (1922) District emergency reserve (1921) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) | 0840 0840 0840 6710 6720 6721 6722 6723 | - 16,100 87,657 |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (1etter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) | 0840 0840 0840 6710 6720 6721 6722 6723 6724 6725 6725 6726 | - 16,100 87,657 |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR 3% emergency reserve (9321) District emergency reserve (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) | 0840 0840 0840 6710 6720 6721 6722 6723 6724 6724 | - 16,100 87,657 |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (1etter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) | 0840 0840 0840 6710 6720 6721 6722 6723 6724 6725 6725 6726 | - 16,100 87,657 |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (1921) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9327) Committed fund balance (9900) Committed fund balance (95% limit) (9200) Assigned fund balance (9900) | 0840 0840 0840 6710 6720 6721 6722 6723 6724 6725 6726 6726 6726 6726 6750 6750 6750 | - 16,100 87,657 - - - - - - - - - - - - - - - - - - |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (9900) Unassigned fund balance (9900) | 0840 0840 0840 6710 6720 6720 6723 6723 6724 6725 6726 6726 6726 6726 6727 0750 6720 6720 | - 16,100 87,657 - - - - - - - - - - - - - - - - - - - |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (1927) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (15% limit) (9200) Assigned fund balance (9900) | 0840 0840 0840 6710 6720 6721 6722 6723 6724 6725 6726 6726 6726 6726 6750 6750 6750 | - 16,100 87,657 - - - - - - - - - - - - - - - - - - - |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) Restricted fund balance (9990) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (1921) TABOR multi year obligations (9322) District emergency reserve (1921) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9325) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (9900) Unassigned fund balance (9900) Net investment in capital assets (9900) Net investment in capital assets (9900) Unrestricted net position (9900) Unrestricted net position (9900) | 0840 0840 0840 6710 6720 6721 6722 6723 6724 6725 6726 6726 6726 6727 6750 6750 6750 6760 6760 6770 | - 16,100 87,657 - - - - - - - - - - - - - - - - - - - |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (9900) Unassigned fund balance (9900) Net investment in capital assets (9900) Restricted net position (9900) | 0840 0840 0840 6710 6720 6721 6723 6723 6724 6725 6726 6726 6726 6727 6750 6750 6750 6750 6750 6750 6750 675 | - 16,100 87,657 - - - - - - - - - - - - - - - - - - - |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (19321) TABOR multi year obligations (9322) District emergency reserve (19321) TABOR multi year obligations (9322) District emergency reserve (1924) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (15% limit) (9200) Assigned fund balance (15% limit) (9200) Net investment in capital assets (9900) Net investment in capital assets (9900) Net investment in capital assets (9900) Total Ending Fund Balance Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending | 0840 0840 0840 6710 6720 6721 6723 6723 6724 6725 6726 6726 6726 6727 6750 6750 6750 6750 6750 6750 6750 675 | - 16,100 87,657 - - - - - - - - - - - - - - - - - - - |
| District Emergency Reserve (9315) Reserve for TABOR 3% (9321) Reserve for TABOR - Multi-Year Obligations (9322) Total Reserves Total Expenditures and Reserves BUDGETED ENDING FUND BALANCE Non-spendable fund balance (9900) Restricted fund balance (9900) TABOR 3% emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (9321) TABOR multi year obligations (9322) District emergency reserve (letter of credit or real estate) (9323) Colorado Preschool Program (CPP) (9324) Full day kindergarten reserve (9325) Risk-related / restricted capital reserve (9326) BEST capital renewal reserve (9327) Committed fund balance (9900) Committed fund balance (9900) Unassigned fund balance (9900) Net investment in capital assets (9900) Restricted net position (9900) Unrestricted net position (9900) Total Ending Fund Balance | 0840 0840 0840 6710 6720 6721 6723 6723 6724 6725 6726 6726 6726 6727 6750 6750 6750 6750 6750 6750 6750 675 | - - - - - - - - - - - - - - - - - - - |

Steamboat FY25 Amended Budget 01.28.25

Final Audit Report

2025-01-30

| Created: | 2025-01-30 |
|-----------------|--|
| By: | Shannon Grant (sgrant@gandgconsult.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAAneoiJWZ4_aTOfeFFTLpL7tz7fOraV0A |
| | |

"Steamboat FY25 Amended Budget 01.28.25" History

- Document created by Shannon Grant (sgrant@gandgconsult.com) 2025-01-30 - 8:30:48 PM GMT
- Document emailed to dominic@steamboatmontessori.org for signature 2025-01-30 - 8:31:28 PM GMT
- Email viewed by dominic@steamboatmontessori.org 2025-01-30 - 11:40:09 PM GMT
- Signer dominic@steamboatmontessori.org entered name at signing as Dominic Boomgarden 2025-01-30 - 11:40:39 PM GMT
- Document e-signed by Dominic Boomgarden (dominic@steamboatmontessori.org) Signature Date: 2025-01-30 - 11:40:41 PM GMT - Time Source: server
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