

MONTESSORI DEL MUNDO

Charter School Institute

Aurora

2025-2026

ADOPTED BUDGET

JUNE 12, 2025

APPROPRIATION RESOLUTION

BOARD SUMMARY

DETAILED BUDGET

ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of MONTESSORI DEL MUNDO located in Charter School Institute in Aurora that the amounts shown in the following schedule be appropriated to each fund as specified in the ADOPTED BUDGET for the ensuing fiscal year beginning July 1, 2025 and ending June 30, 2026.

FUND		APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1	7,198,722	7,198,722
	1a. Charter Schools	-	-
	1b. Insurance Reserve Fund	-	-
	1c. Pre-School Fund	-	-
Special Revenue Funds:			
	2. Capital Reserve Special Revenue Fund	-	-
	3. Governmental Designated-Purpose Grants Fund	-	-
	4. Pupil Activity Special Revenue Fund	-	-
	5. Full Day Kindergarten Mill Levy Override Fund	-	-
	6. Transportation Fund	-	-
	7. Other Special Revenue Funds	-	-
7. Bond Redemption Fund	8	-	-
Capital Projects Funds:			
	9. Building Fund	-	-
	10. Special Building and Technology Fund	-	-
	11. Capital Reserve Capital Projects Fund	-	-
Enterprise Funds:			
	12. Food Service Fund	-	-
	13. Other Enterprise Funds	-	-
Internal Service Funds:			
	14. Risk-Related Activity Fund	-	-
	15. Other Internal Service Funds	-	-
Trust/Agency Funds:			
	16. Fiduciary Fund	-	-
	17. Private Purpose Trust Funds	-	-
	18. Agency Fund	-	-
	19. Pupil Activity Agency Fund	-	-
	20. Foundations	-	-
	21. Component Units	-	-
TOTAL APPROPRIATION	22	7,198,722	7,198,722

06/13/25

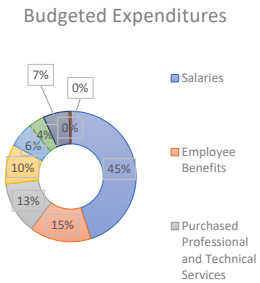
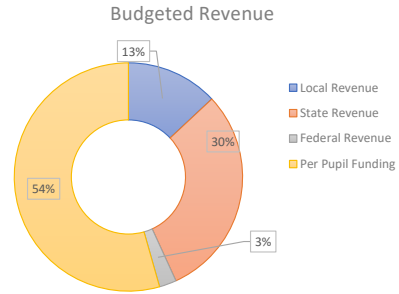
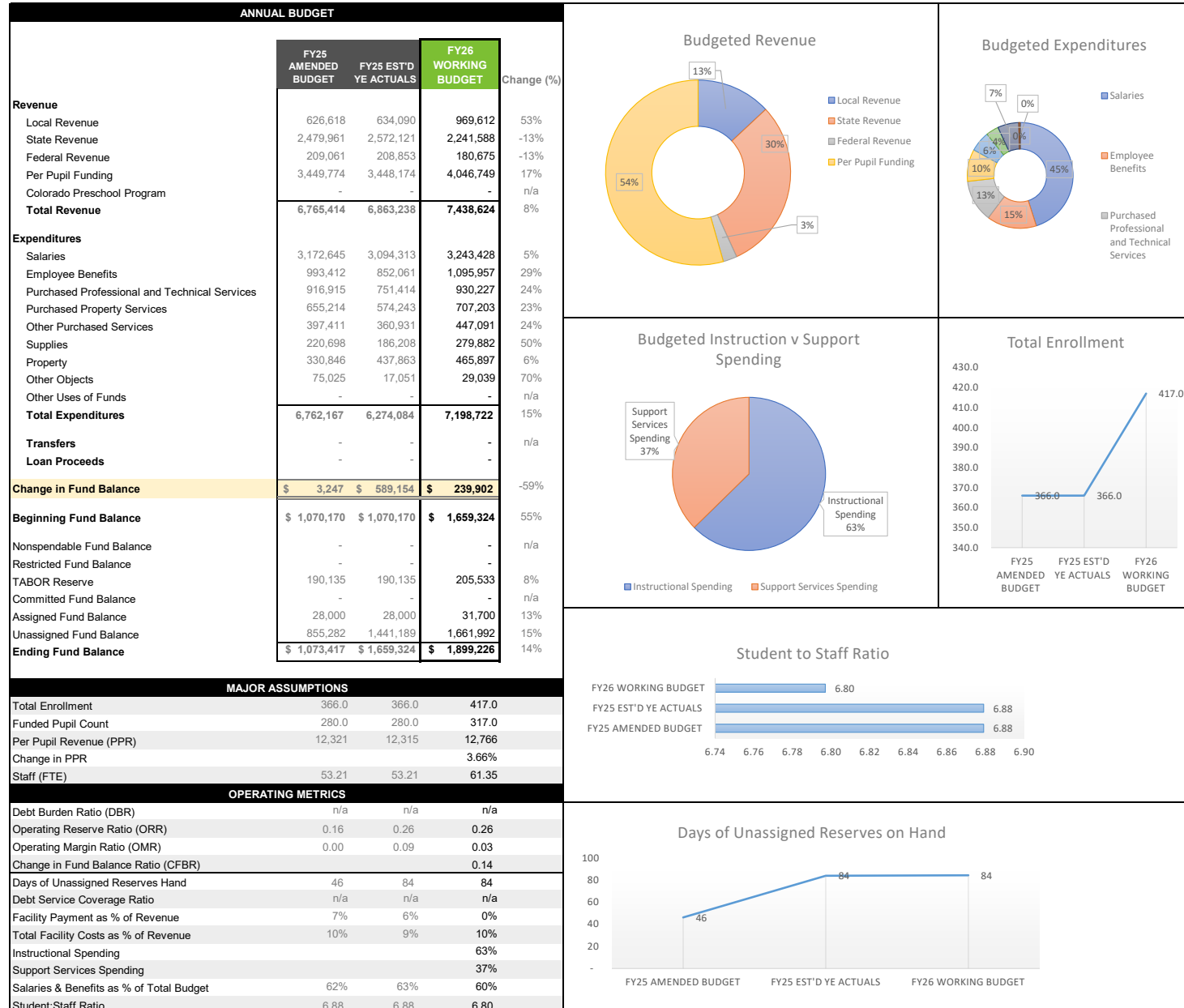
Armando Rivera

Armando Rivera (Jun 13, 2025 10:06 MDT)

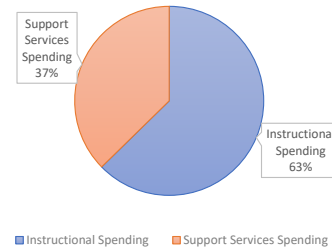
Date of Adoption

Signature of Board President

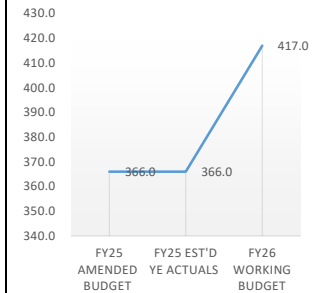
MONTESSORI DEL MUNDO
2025-2026 ADOPTED BUDGET
BOARD SUMMARY



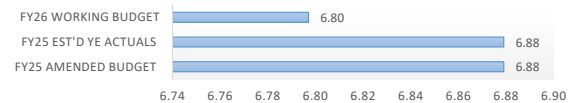
Budgeted Instruction v Support Spending



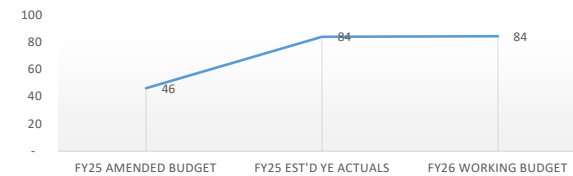
Total Enrollment



Student to Staff Ratio



Days of Unassigned Reserves on Hand



MONTESSORI DEL MUNDO

DETAILED BUDGET

Income

1000 · Local Revenue Source

1310 · ECE Revenue	\$ 149,041	\$ 182,843	\$ 382,100
1310old · Tuition from Individuals	-	-	-
1340 · DPP Revenue	-	1,574	-
1500 · Earnings on Investments	50,000	52,405	-
1610 · Reimbursable Food Service Rev	-	-	-
1611 · Student Lunch Sales	-	-	-
Total 1740 · Fees & activities	10,912	13,725	21,355
1750 · Fundraising	10,000	16,056	10,000
1760 · Gifts/Contributions	20,000	25,150	20,000
1920 · Foundation Grants	260,000	213,167	536,157
1954 · Mill Levy	-	-	-
1990 · MISC Revenue	126,665	129,170	-

Total 1000 · Local Revenue Source

626,618 634,090 969,612

3000 · State Revenue

3010 · School Security Grant	-	-	-
3113 · Capital Construction Funds	105,860	104,114	108,640
3115 · Supplemental At Risk	1,400	-	1,642
3119 · Mitigation Funds	-	-	-
3130 · ECEA	85,780	89,005	79,665
3139 · ELPA PD	-	-	-
3140 · ELPA revenue	68,650	68,650	71,001
3141 · CPP	-	-	-
3150 · G&T	500	500	4,304
3170 · HITG High Impact Tutoring Grant	147,924	167,924	-
3203 · Early Literacy Grant	-	115,409	115,409
3218 · School Health Prof	195,432	195,432	175,479
3219 · School Nurse Workforce Grant	-	-	-
3227 · School Leader Turnaround	-	-	-
3228 · Universal Screener	-	1,000	-
3235 · At Risk	2,520	-	2,520
3241 · Mill Levy	-	-	-
3247 · Early Literacy Sustainability	-	-	-
3250 · FD KD Implementation	-	-	-
3259 · Read Act	28,885	28,067	28,950
3271 · READ Early Literacy	-	-	-
3276 · High Impact Tutoring	44,071	44,071	-
3281 · At-Risk Mitigation Funds	-	-	-
3291 · Newcomer Funding (HB 24-1389)	-	-	-
3896 · UPK 3 Y.O.	116,886	116,888	-
3897 · UPK 4 Y.O.	521,318	516,049	521,000

MONTESSORI DEL MUNDO

DETAILED BUDGET

	FY25 AMENDED BUDGET	FY25 EST'D YE ACTUALS	FY26 WORKING BUDGET
3898 · Other State Revenue	63,453	63,453	64,869
3951 · MLE	943,440	943,440	1,068,109
3999 · School Safety Disb 3010 Pub Saf	153,841	118,119	-
Total 3000 · State Revenue	2,479,961	2,572,121	2,241,588
4000 · Federal Revenue from CDE			
4010 · Title I	62,220	62,220	53,900
4012 · CRF	-	-	-
4027 · IDEA Income	88,428	88,220	94,235
4041 · Impact Aid	-	-	-
4173 · IDEA Preschool	13,461	13,461	8,020
4365 · Title III	25,084	25,084	21,314
4367 · Title II	3,216	3,216	2,520
4414 · ESSER III	-	-	-
4420 · ESSER II	-	-	-
4425 · ESSER	-	-	-
4430 · Education Workforce	-	-	-
6012 · SSRG	-	-	-
6027 · IDEA-ARP	-	-	-
6173 · IDEA-Arp Preschool	-	-	-
6425 · GEER Fund	-	-	-
7354 · School Nurse WF Grant	-	-	-
7575a · CCOS	6,836	6,836	-
7575b · WSG	-	-	-
7575d · Capacity Building Grant	-	-	-
7575h · New Provider Success (4010)	-	-	-
9202 · Homeless	9,000	9,000	-
9211 · Parent Involvement	816	816	686
9414 · ESSER III Lost Learning	-	-	-
Total 4000 · Federal Revenue from CDE	209,061	208,853	180,675
5500 · Loan Proceeds	-	-	-
5710 · Per pupil revenue-PPR			
5710a · Per pupil revenue-K-6	3,449,774	3,448,174	4,046,749
5710b · Per pupil revenue-ECE IEP	-	-	-
Total 5710 · Per pupil revenue-PPR	3,449,774	3,448,174	4,046,749
5810 · Colorado Preschool Fundi CPP	-	-	-
Total Income	6,765,414	6,863,238	7,438,624
Expense			
0100 · Salaries			
0110 · Regular Salaries	2,735,983	3,076,494	2,840,025
0120 · Substitutes	10,000	17,819	20,000
0150 · Stipends	70,640	-	67,903

MONTESSORI DEL MUNDO

DETAILED BUDGET

	FY25 AMENDED BUDGET	FY25 EST'D YE ACTUALS	FY26 WORKING BUDGET
0190 · Bonuses	356,022	-	315,500
Total 0100 · Salaries	3,172,645	3,094,313	3,243,428
0200 · Benefits			
0211 · Life and STD Benefits	10,710	17,027	13,018
0221 · Medicare	46,003	33,765	47,030
0222 · Social Security Benefits	31,000	16,724	31,000
0230 · PERA Benefits	535,323	440,681	547,266
0251 · Health Benefits	297,000	275,716	380,077
0252 · Dental Benefits	6,946	4,056	8,889
0253 · Vision Benefits	2,977	639	3,809
0280 · State Pension Contribution	63,453	63,453	64,869
0290 · Wellness Benefits	-	-	-
Total 0200 · Benefits	993,412	852,061	1,095,957
0300 · Purchased Professional Services			
0313a · Banking Service Fees	8,000	7,819	8,289
0313.2 · Payroll Expenses	24,000	10,906	24,867
0320 · Professional education services			
0320a · Professional svcs-asses	-	-	-
0320 · Professional education services - Other	240,450	198,061	273,955
Total 0320 · Professional education services	240,450	198,061	273,955
0330 · Other Professional Services	104,717	91,435	90,000
0331 · Legal services	35,000	32,446	36,265
0332 · Audit & accounting services	16,300	15,600	16,889
0334 · Consultant services	142,000	36,313	82,000
0335 · Medical Services	96,722	116,123	113,667
0339 · Business Services	132,667	137,639	137,460
0340 · Technical services	72,000	77,205	74,601
0390 · Other Purchased and Professiona	27,810	22,346	52,000
0399 · CDE Withholding	17,249	5,521	20,234
Total 0300 · Purchased Professional Services	916,915	751,414	930,227
0400 · Purchased Property Services			
0410 · Fire and Security Monitoring	515	-	534
0411 · Water/Sewage	-	-	-
0420 · Cleaning services	95,110	90,050	99,230
0430 · Repairs & maintenance	65,999	30,755	65,999
0441a · Rental of Land and Building - Building Lease	311,422	319,192	345,411
0441b · Rental of Land and Building - CAM and Add	144,505	113,354	157,005
0441c · Rental of Land and Building - Other	3,000	-	3,108
0442 · Rental of equipment	34,663	20,892	35,915
0450 · Contractor Services	-	-	-
Total 0400 · Purchased Property Services	655,214	574,243	707,203
0500 · Other Purchased Services			

MONTESSORI DEL MUNDO

DETAILED BUDGET

	FY25 AMENDED BUDGET	FY25 EST'D YE ACTUALS	FY26 WORKING BUDGET
0513 · Contracted Field Trips	15,965	7,771	16,542
0520 · Insurance			
0521 · Liability Insurance	34,112	41,372	38,865
0525.1 · SUTA	9,518	5,551	9,730
0526 · Workers' compensation	17,763	-	18,405
0527 · Multiple Coverage Insurance	-	-	-
Total 0520 · Insurance	61,393	46,923	67,001
0531 · Telephone/fax/telecom	27,540	16,484	28,535
0533 · Postage & delivery	2,000	218	2,072
0534 · On-Line Services	53,609	51,890	61,079
0540 · Advertising, marketing, recruit	64,611	38,990	71,946
0580 · Travel, registration, PD-enter	61,800	83,811	71,261
0595 · District Purchased Svcs-Admin	103,493	103,494	121,402
0596 · Food Service Program	-	-	-
0500 · Other Purchased Services - Other	7,000	11,350	7,253
Total 0500 · Other Purchased Services	397,411	360,931	447,091
0600 · Supplies			
0610 · General supplies	80,000	74,887	91,148
0611 · Office supplies	8,240	4,158	8,538
0612 · Accountability & Testing	6,068	2,667	6,870
0613 · Custodial Supplies	15,747	23,032	17,110
0619 · Fundraising Expenses	-	-	-
0622 · Electricity	31,553	26,815	34,283
0630 · Food	8,000	6,823	8,289
0631 · Staff / Board Appreciation	10,000	9,819	10,000
0640 · Books & periodicals	9,272	5,674	34,607
0650 · Electronic media-software	45,750	28,286	52,125
0690 · Uniforms	6,068	3,961	6,913
0600 · Supplies - Other	-	86	10,000
Total 0600 · Supplies	220,698	186,208	279,882
0700 · Property			
0710 · Land & Improvements	-	97,194	401,157
0721 · Leasehold Improvements	153,841	129,130	20,000
0733 · Furniture & fixtures	5,100	35,293	20,202
0734 · Equipment - Technology	163,665	176,246	16,000
0735 · Non-capital equipment	8,240	-	8,538
Total 0700 · Property	330,846	437,863	465,897
0800 · Other Objects			
0810 · Dues & fees	15,000	13,333	17,090
0830 · Interest Expense	-	-	-
0833 · Interest on Leases	-	-	-
0840 · Contingency	48,493	-	-

MONTESSORI DEL MUNDO

DETAILED BUDGET

	FY25 AMENDED BUDGET	FY25 EST'D YE ACTUALS	FY26 WORKING BUDGET
0890 · Misc. expenses	11,532	3,718	11,948
Total 0800 · Other Objects	75,025	17,051	29,039
0900 · Other Uses of Funds			
0913 · Redemption of Principal	-	-	-
Total 0900 · Other Uses of Funds	-	-	-
Total Expense	6,762,167	6,274,084	7,198,722
Change in Fund Balance	\$ 3,247	\$ 589,154	\$ 239,902
Beginning Fund Balance	\$ 1,070,170	\$ 1,070,170	\$ 1,659,324
Nonspendable Fund Balance			
Restricted Fund Balance			
TABOR Reserve	190,135	190,135	205,533
TABOR Multi Year Obligations			
Committed Fund Balance (15% rule)			
Assigned Fund Balance	28,000	28,000	31,700
Unassigned Fund Balance	855,282	1,441,189	1,661,992
Ending Fund Balance	\$ 1,073,417	\$ 1,659,324	\$ 1,899,226

**FY26 WORKING
BUDGET**

MONTESSORI DEL MUNDO ADOPTED BUDGET Adopted JUNE 12, 2025 Budgeted Pupil Count		General Fund
	Object Source	317
Beginning Fund Balance (Includes All Reserves)		1,659,324
Revenues		
Local Sources	1000 - 1999	969,612
Intermediate Sources	2000 - 2999	-
to put a new roof on the building, which was scheduled for FY20 and had to be moved to FY21	3000 - 3999	2,241,588
Federal Sources	4000 - 4999	180,675
Total Revenues		3,391,875
Total Beginning Fund Balance and Reserves		5,051,199
Total Allocations To/From Other Funds	5600,5700, 5800	4,046,749
Transfers To/From Other Funds	5200 - 5300	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		9,097,948
Expenditures		
Instruction - Program 0010 to 2099		
Salaries	0100	2,833,984
Employee Benefits	0200	957,606
Purchased Services	0300,0400, 0500	462,093
Supplies and Materials	0600	201,662
Property	0700	44,740
Other	0800, 0900	11,948
Total Instruction		4,512,033
Supporting Services		
Students - Program 2100		
Salaries	0100	63,625
Employee Benefits	0200	21,499
Purchased Services	0300,0400, 0500	113,667
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Students		198,791
Instructional Staff - Program 2200		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	71,261
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Instructional Staff		71,261
General Administration - Program 2300, including Program 2303 and 2304		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	261,790
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total School Administration		261,790
School Administration - Program 2400		
Salaries	0100	314,808
Employee Benefits	0200	106,374
Purchased Services	0300,0400, 0500	333,806
Supplies and Materials	0600	26,827
Property	0700	-
Other	0800, 0900	17,090
Total School Administration		798,905
Business Services - Program 2500, including Program 2501		
Salaries	0100	-
Employee Benefits	0200	-

**FY26 WORKING
BUDGET**

MONTESSORI DEL MUNDO		General Fund
ADOPTED BUDGET		
Adopted JUNE 12, 2025	Object	
Purchased Services	0300,0400,0500	170,616
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Business Services		170,616
Operations and Maintenance - Program 2600		
Salaries	0100	31,011
Employee Benefits	0200	10,479
Purchased Services	0300,0400,0500	671,288
Supplies and Materials	0600	51,392
Property	0700	-
Other	0800, 0900	-
Total Operations and Maintenance		764,170
Student Transportation - Program 2700		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Student Transportation		-
Central Support - Program 2800, including Program 2801		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Central Support		-
Other Support - Program 2900		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Support		-
Food Service Operations - Program 3100		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Support		-
Enterprise Operations - Program 3200		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Enterprise Operations		-
Community Services - Program 3300		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Community Services		-
Education for Adults - Program 3400		
Salaries	0100	-
Employee Benefits	0200	-

**FY26 WORKING
BUDGET**

MONTESSORI DEL MUNDO		General Fund
ADOPTED BUDGET		
Adopted JUNE 12, 2025		
Purchased Services	Object 0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Education for Adults Services		-
Total Supporting Services		2,265,533
Property - Program 4000		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	421,157
Other	0800, 0900	-
Total Property		421,157
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Uses		-
Total Expenditures		7,198,722
APPROPRIATED RESERVES		
Other Reserved Fund Balance (9900)	0840	-
Other Restricted Reserves (932X)	0840	-
Reserved Fund Balance (9100)	0840	-
District Emergency Reserve (9315)	0840	-
Reserve for TABOR 3% (9321)	0840	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-
Total Reserves		-
Total Expenditures and Reserves		7,198,722
BUDGETED ENDING FUND BALANCE		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9990)	6720	-
TABOR 3% emergency reserve (9321)	6721	205,533
TABOR multi year obligations (9322)	6722	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-
Colorado Preschool Program (CPP) (9324)	6724	-
Full day kindergarten reserve (9325)	6725	-
Risk-related / restricted capital reserve (9326)	6726	-
BEST capital renewal reserve (9327)	6727	-
Committed fund balance (9900)	-	-
Committed fund balance (15% limit) (9200)	6750	-
Assigned fund balance (9900)	6760	31,700
Unassigned fund balance (9900)	6770	1,661,992
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
Total Ending Fund Balance		1,899,226
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		(0)
Use of a portion of beginning fund balance resolution required?		No






MDM FY26 Adopted Budget 6.12.25

Final Audit Report

2025-06-13

Created:	2025-06-13
By:	Brandon Chrisp (bchrisp@gandgconsult.com)
Status:	Signed
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"MDM FY26 Adopted Budget 6.12.25" History

-  Document created by Brandon Chrisp (bchrisp@gandgconsult.com)
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