

Board of Education

Mesa County Valley School District 51

Board Business Meeting Minutes

October 18, 2022

Board Business Meeting Minutes

- A - Doug Levinson
- B - Kari Sholtes
- C - Andrea Haitz
- D - Will Jones
- E - Angela Lema

Board of Education
Mesa County Valley School District 51
Business Meeting Minutes: October 18, 2022
Adopted: November 15, 2022

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						AGENDA ITEMS	
Present	x	x	x			BUSINESS MEETING	6:02 p.m.
Absent					x	A. CALL TO ORDER/ROLL CALL ➤ Mr. Jones was excused absent	
Motion					x	B. AGENDA APPROVAL	Approved
Second		x					
Aye	x	x	x		x		
No							
Motion					x	C. MEETING MINUTES AND SUMMARY APPROVAL	Adopted
Second		x				C-1. September 6, 2022 Board Work Session Minutes	
Aye	x	x	x		x	C-2. September 20, 2022 Board Business Meeting Minutes	
No							
						D. RECOGNITIONS	
						D-1. The Arc Child Advocate of the Year, Ms. Dawn Cruickshank [Resolution: 22/23: 18]	
						➤ Mrs. Haitz invited Mrs. Dawn Cruickshank, Special Education Coordinator, to the front of the room and congratulated her on being named The Arc Mesa County Child Advocate of the Year. The Arc Mesa County is a nonprofit organization which advocates for people with intellectual and/or developmental disabilities. Mrs. Cruickshank has been an advocate for and worked with students with special needs for over twenty-five years.	
						➤ Superintendent Hill and the Board congratulated Mrs. Cruickshank for receiving this well-deserved recognition.	
						E. BOARD REPORTS	
						E-1. Good Things	
						➤ Dr. Sholtes reported on attending her student's parent/teacher conferences and expressed how impressed she was with the different ways teachers work to address a student's educational gaps.	
						➤ Mrs. Haitz spoke about visiting Palisade High School. She reflected on how much the students respected an art piece, create to bring awareness to suicide prevention. She also commented on a teacher sharing, at a Board Coffee, a student's wish of wanting the super power to fly so he could spend time with his father. Mrs. Haitz reported Mr. Jones visited Rocky Mountain Elementary School and spent time in a third grade classroom.	
						E-2. Committee/Activity Updates	
						➤ Mrs. Haitz announced the date had been set for the D51 Foundation's White Iced event. The event is scheduled for February 4, 2023.	
						F. D51 HAPPENINGS AND CELEBRATIONS	
						➤ Ms. Karrie Kuklish, Communication Specialist, displayed photos and highlighted information on the following, which took place this past month:	
						• Rocky Mt. PBS Kids Fest	

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- National Translation Day
- National Custodian Appreciation Day
- Central High School Junior ROTC students teaching Clifton Elementary Students proper flag protocol
- Golden Apple winner, Ms. Ciera Colson, a teacher at Clifton Elementary School
- Performing Arts Festival and Regional Competition
- Fruitvale Elementary School Panthers You Belong Here Program
- Grand Mesa Middle School Colorado Youth Connections participation in the Central High School Homecoming Parade
- Colorado Mesa University athletes assisting at the Broadway Elementary School Fall Festival
- Mr. Mark Leistico's participation in a 240 mile endurance race to raise money for theater programs
- District 51's high school students' Mountain Biking Club competitions
- October's highlighted school, Dual Immersion Academy

G. SUPERINTENDENT REPORT

G-1. Quarterly Financials & Business Investment Report

➤ Mrs. Melanie Trujillo, Chief Financial Officer, highlighted budget information for the fourth quarter of the 2021-2022 school year and the first quarter of the 2022-2023 school year. Items highlighted, for the fourth quarter, were revenue numbers ended higher than projected due to higher ownership taxes collected and the passing of House Bill 22-1186 in the spring. Expenditures were lower than projected due to some staffing positions not being filled resulting in the District being able to increase reserves significantly. Mrs. Trujillo reported interest revenues have increased with the rise in interest rates. She shared information on how the District handles investments, noting state law and policy are used as guidelines, to ensure low risk and high quality investments, to obtain the best rate of return as possible. Items highlighted for the first quarter included salaries and benefits are tracking similar to last year as anticipated. Student enrollment for this year is down approximately 449 students from last year, with the final count used for funding to be determined in the next few weeks. The district budgeted for a reduction of 412 students.

G-2. Strategic Plan Focus Area #2 Update

➤ Ms. Nikki Jost, Human Resource Executive Director, displayed the graduate profiles of the Strategic Plan and noted the Strategic Plan guides the work of the District. She shared the three priority areas under Strategic Focus Area #2 of Prepared and Supported Staff. The three priority areas are Professional Learning, Diverse & Growing Pipelines and Staff Wellness.

➤ Mr. Carter Ness, Certified Recruiting Specialist, spoke on the priority area of Diverse and Growing Pipelines. He noted the objectives and goals are to match the states average of diverse teaching staff and increase the diversity of leadership to 8%. He displayed graphs showing the District's current staffing demographics and that of the state, noting the state's demographics are a year behind. He shared information on the various ways the District will be working to reach the goals through advertising, the District's Grow Your

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- Own Program and making hard to fill positions a priority.
- Mr. Danny Medved, Professional Learning Director, noted the three main goals under priority area Professional Learning are for every educator to have access to impactful and effective professional learning communities, supporting the whole child and their social emotional development and implementing practices that bring along all learners. He reviewed the various types of trainings and activities used across the District, at the different grade levels, and the acronyms used for the trainings and activities. He described what Data-Informed Learning Communities are and the autonomy approach used to equip leadership teams. Mr. Medved introduced a team of staff members present, Ms. Audrey Moralez, Ms. Lisa Crabtree, Ms. Jamie Burnham and Ms. Linnea Hulshof, to share some bright spots happening across the District and at the different grade levels.
- Ms. Audrey Moralez, Redlands Middle School Learning Model Coach, reported because of the work being done through Network Improvement Communities (NIC) the Redlands Middle School staff collaboration has improved greatly over the past four years. Staff has selected meaningful goals with great buy in from staff and students. She reported each year the school chooses a culture goal and last year Redlands Middle School chose "Student Belonging". By focusing on the single goal they saw improvement in the Panorama data. She described steps the school is taking this year to develop action plans, with student involvement, around the focus area of helping students develop and maintain positive relationships and launched a Be The Good Campaign.
- Ms. Lisa Crabtree, Fruita Monument High School Social Studies Teacher, explained how, through the work of the District and leadership teams, learning communities have fostered purposeful time for teachers to collaborate and work together to make data driven discussions. Teacher teams work together to determine and correct learning gaps while remaining mindful of a student's needs. She noted teacher teams work collaboratively for the benefit of the students.
- Ms. Jamie Burnham, Instructional Coaching Coordinator, spoke on curriculum-based professional learning at the elementary level. She shared information on how schools are working to strengthen math skills through standard based curriculum and literacy by partnering with STRIVE to use evidence-based early learning best practices.
- Mrs. Linnea Hulshof, Cultural and Linguistic Diverse Coordinator, displayed data on District 51's diverse population in comparison to other comparable districts and student performance. She noted for English language arts and math, District 51 students are on par with comparable districts. The District has remained committed to the strategy of working with learning communities to focus on leveraging collective responsibility by working together and responding to student data. She reported on steps taken this school year for Gifted and Talented (GT) students, English Language Learners and students with special needs to fill learning gaps.
- Ms. Lynnette Siedschlaw, Benefits Manager and Mrs. Siri Vensel, Risk Manager, spoke on the priority area of Staff Wellness. They reported a committee, comprised of District 51 staff and community members, will be focusing on the over-all well-being of all employees as staff wellness

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empowers staff to empower students. The objective is to empower employees through staff wellness by ensuring all staff have access to the mental health supports they need. Graphics were displayed on the eight components of the Dimensions of Wellness. The components are emotional, occupational, intellectual, environmental, financial, social, physical and spiritual. Information was shared on next steps the committee will be using to reach their first year's goals. The committee will be using the Wellness Policy and the Strategic Plan to guide the committee's work.

[Recess 7:25 p.m. Resume 7:45 p.m.]

G-3. Turn Around & Priority Improvement Schools' Presentations (Clifton Elementary, Grand Mesa Middle, Juniper Ridge Charter and Mt. Garfield Middle Schools)

- Superintendent Hill shared that schools rated by the state as Priority Improvement or Turnaround are required to present their improvement plans to the Board. He noted the goal of the Strategic Plan is to have 100% of schools on the state's top two rating tiers of Performance or Improvement.
- Ms. Amy Shepard, Clifton Elementary School Principal, shared information on the high rate of staff turnover at the Clifton Elementary School, over the past years, including high turnover in administration. She was happy to report this past year the school retained 92% of staff. Graphics from the Teaching and Learning Conditions in Colorado (TLCC) survey were displayed and showed improvement and 100% of teachers felt supported. Graphics and information were shared on English language arts (ELA) and math on growth and achievement. Data showed a drop in student growth in ELA and math showed inconsistencies over the past four years. Data from the Dynamic Indicators of Basic Early Literacy Skills (DIBELS) showed student growth from the beginning of the year to the end of the year in ELA for the past two school years. Ms. Shepard reviewed root cause and major improvements strategies for ELA and math. She feels utilizing the school's Title I funds have helped with student achievement and growth and getting data results faster has helped in identifying learning gaps. The school is working to create a six-year journey for Clifton Elementary students. She feels high staff turnover and the lack of systematic training when implementing core resources impacted student learning. She reviewed next steps of implementing a systematic learning structure.
- Ms. Kim Davis, Grand Mesa Middle School Principal, shared demographics of her school noting 65% of students are on free and reduced lunches and her school has experienced a large amount of staff turnover. She feels the current staff is committed to improving student outcomes through learning communities and data driven instruction. She shared data on student achievement and growth. Achievement scores showed fairly consistent scores and just under the performance rating. She noted the data was not a surprise based on the past. Last fall staff started gathering data and implementing new plans and structures, which are now in place and showing positive results. Panorama data on the school climate and culture was shared. The school has been working on improving the school's social emotional eco system. Three goals of the school are to improve student

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engagement, parent and community collaboration and student ownership. Root cause of staff turnover and the lack of systems, structures and resources that met the needs of the learners were elaborated on. She shared information on the schools two major improvement strategies. The first strategy is to have systems and structures to support learning and the second is to address students' behaviors that disrupt the learning environment.

- Ms. Nikki Johnston, Mt. Garfield Middle School, and the two Mt. Garfield Middle School Assistant Principals, Ms. Sally Huddle and Ms. Danielle Bagwell were present to share information about Mt. Garfield Middle School. The administration team is fairly new with the school experiencing five different principals since 2017. With consistency in administration for the past few years the school has been able to change the focus from behaviors to academics. The school has a high number of students on free and reduced lunches and a high staff turnover. Data and information was shared on student academic achievement trends, but the data only represented a small number of students, 144 out of 590 students. One celebration noted was that students on Individual Education Plans showed growth because of special education teachers co-planning with core teachers. Climate and culture data was shared with a small drop in student engagement last spring. The improvement strategies for the school were shared. The first strategy is to focus on data-informed instruction to leverage the best instruction and hold students and teachers to grade level vigorous work. The second improvement strategy is to increase students' sense of belonging and engagement. The school is looking to obtain input from students to building a structured plan of improvement.
- Ms. Kathleen Mumaw, Head of School, and Ms. Judy Drake, Assistant Head of School, shared information on the work being done at Juniper Ridge Charter School. Juniper Ridge Charter School is a K-8 school focused on the Waldorf system of learning, which is a strong relationship-based social, emotional education. Information was shared on how the school is working to sustain the Waldorf philosophy while incorporating the state standards into student learning. It was noted data information was limited, as many parents opted out of the testing partially due to low staff buy in, which can skew data results. Administration is hoping to see a shift in staffs' mindset, with the majority of staff now trained in Waldorf, so they can focus on incorporating data driven learning without losing their identity as a Waldorf school. Major improvement strategies were shared with the first strategy to use the best first instruction for English language arts and analyze data biweekly. The second strategy is to integrate English language arts and math standards into grade level student learning. Teachers are now learning what the standards are and how to teach the standards in the backwards learning model.

H. AUDIENCE COMMENTS

- Mr. Bruce Lohmiller, Grand Junction 81506
 Mr. Lohmiller reported on bringing a pamphlet from his church and his church making progress on an actual religious sex education course. He believes there should be zero tolerance in schools for violence and people who bring

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things, which should not be brought to school, should be disciplined. He read an email he sent to CBS News acknowledging his request for the District and Senator Scott to contact CBS News to verify two feature stories, one on pursue syndrome and the other on a FOX News report on normal sex, which relates to an incorrect law and a House resolution on comprehensive sex education. He hopes the District contacts CBS News.

- **Randi Overturf, Grand Junction 81501**
 Ms. Overturf teaches language arts at Grand River Academy. She spoke on experiencing financial stress and having to work part time jobs to make ends meet. She noted even after teaching for five years her salary is under \$50 thousand, which is the starting salary in many districts. She is married and her household has two incomes. She stressed the need for the District to return to steps and lanes and the need to increase wages to attract and retain qualified staff.
- **Ms. Karen Severson, Grand Junction 81501**
 Ms. Severson has been with the District for twenty-six years and has seen a lot of challenges, but she feels things are getting harder. She spoke highly of the dedication and hard work of teachers. She feels it is crucial for staff to continue their education in order to stay abreast in best practices and teachers should be compensated for continuing their education. She noted, with the return of steps and lanes, she would like the District to still consider all of the Aligned Professional Learning Units teachers took over the past number of years. She reflected, when she started with the District back in 1973 at Scenic, teachers were fighting for a higher wages. Twenty five years later when she started working as a teacher wages were still low and she has always had to have a second job to make ends meet and to pay the high cost of out of pocket expenses insurance doesn't cover. She questioned why anyone would want to be a teacher with the starting salary at only \$43,000. She requested the Board reflect on a teacher's starting wage in 1973 to be around \$6,000, then 25 years later, when she started, \$25,000 and now twenty six years later \$43,000.
- **Joan Axthelm, Grand Junction 81505**
 Ms. Axthelm, teaches cultural and linguistic diverse education to multi language learners at Clifton Elementary School. She reported on serving on a couple of interview committees to recruit teachers to the District. She reported on speaking with people, from all over the world who would be great candidates and having an interest in coming to this area, but those people declining to apply because they are unable to find acceptable housing with the salary they would be making. She noted the District needs to be able to offer a competitive salary to attract and retain staff.
- **Casey Hawley, Grand Junction 81503**
 Ms. Hawley, a Central High School Teacher, reported she has been teaching for four years after earning her bachelor degree in secondary social studies education in 2017. She chose Grand Junction after looking at photos of several different locations and thought Grand Junction looked like a nice place. She shared the cost her degree was around \$100,000, it took her five years to complete and when starting with the District she started at \$35,000 and is now earning \$47,000. She reported Forbes Magazine shows the

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average salary for a person with a bachelor degree to be \$59,000 and teachers with a master's degree at \$69,000. She questioned why anyone would pursue a master's degree if there is no compensation for earning the degree. She pointed out that students notice when a teaching position is not filled and other teachers have to fill in. She reported, at her school two Fridays ago, ten teaching positions were not filled. She also reported the school is in disrepair and there is asbestos in the school. She believes demand is high for teaching positions, supply is low and it is imperative that the steps and lanes pay system be implemented this next year.

- Rickie Howey, Grand Junction 81501
 Ms. Howey was present to address the language changes being proposed in the policy regarding Board conflict of interest. She noted the change will not allow a D51 Board member to serve on a Board at a charter school. She believes this language conflicts with Colorado Revised Statute 24-18-109. She noted policy language added, denies a D51 employee to serve on the Board and the Board has not given a reason for this change. She reported the proposed policy additions were put on hold when a white male, who served on the Board, needed to continue to work as a substitute teacher during COVID. She believes the Board is discriminating against, the only person who serves on the Board and works for the District, a black man. She believes the language is a threat to people of color who have shown an interest in serving on the Board. She believes this is an egregious and racist attempt to limit engagement and is a pattern of political alter conservatives failing to protect LGBTQ students from bullying, failure to contain bullying and failure to contain groups from politicizing the election process and are efforts to introduce Reagan era union busting techniques.
- Pam Middlemas, Grand Junction 81501
 Ms. Middlemas, Grand Junction High School Librarian, spoke on the importance of having a librarian at all schools. She listed off schools which no longer have a librarian and are having to rely on library aides and/or parent volunteers. She noted all middle and high schools have physical libraries with infrastructure in place to locate and/or borrow books from other libraries. The infrastructures are in place but there is no staffing at many of the schools. Her and other librarians have spoken in the past about the importance teacher librarians play in teaching and assisting students in choosing literature around controversial issues. She noted librarians help students to learn how to appropriately research materials and compare resources. Ms. Middlemas will send Board members an email noting all her bullet points on the importance of librarians. She requested the Board classify librarians as essential personnel and take the decision away from principals as to whether the school should staff a librarian or not.
- Rina Koff, Grand Junction 81504
 Ms. Koff asked if the short story Ponies was approved curriculum in District 51. She read the beginning portion of the short story. The story speaks about little girls owning ponies and the ponies having wings, a horn and the ability to speak. One pony, named Sunny, tells about how it is expected for the ponies to give up two of their three attributes, wings, horn or the ability to speak, at a cutting out party, so the pony's owner can be accepted into a popular girls' club. Barbara is the girl who owns the pony named Sunny.

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- Janet Drummand, Grand Junction 81507
 Ms. Drummand read the next section of the short story. This portion spoke about a party at Top Girls house where the cutting out ceremony is to take place. It mentions other girls' names such as Second Girl, Suck Up Girl and Everyone Likes Her Girl. She read the portion of the story where Barbara is required to cut the wings from her pony, Sunny.
- Kathy Hawkins, Grand Junction 81504
 Ms. Hawkins continued to read the short story. This portion of the story tells about Barbara cutting off Sunny's wings and her horn, and then Top Girl instructing Barbara to cut out Sunny's voice in order to belong. Barbara refuses and Sunny attempts to run away in order not to lose her voice, but the other ponies attack and kill Sunny for not complying.
- Kathleen Woodward, Grand Junction 81501
 Ms. Woodward – finished reading the last portion of the short story. In the final portion Barbara is told she cannot be a part of the group because she no longer has a pony.
- Michael Day, Fruita 81521
 Mr. Day noted to listening to school personnel speak about school climate and culture and students' belonging during an earlier presentations. He asked if anyone wanted to join him in a cutting out party to belong to a club. He feels talking about good things is meaningless unless the Superintendent, School Board and Principals know what is going on in the classrooms. He questioned if the short story Ponies, being read by students at Fruita Middle School, is part of District approved curriculum. He shared how shocked and stunned he was in learning that this book would be allowed to be read, especially in this climate of anti-bullying. He reported the parent of the student who brought the short story home reached out to the principal, but was asked to meet with the vice principal. The parent reported the vice principal mentioned her son would have to face challenges in life and needs to learn how to handle those challenges. Mr. Day believes this type of literature should be banned from schools to avoid school shootings and student suicides.
- Catherine Swande, Fruita 81521
 Ms. Swande, a parent of a Fruita Middle School student, reported she was not the only parent who had an issue with this book. She noted it was pretty unanimous that all the students in the classroom had issues with the short story, but their concerns were ignored. She read a prepared statement. Her statement expressed her belief that we are living in a world filled with chaos, where people lack common sense, morals, ethics and values. She feels the short story Ponies, is hate filled hypocritical literature that speaks of violence, bullying, dismemberments and death, and is contrary to what she is trying to teach her students. She reported she is reaching out to all who care about children and the future of our nation to unite with her and call upon the District to: reevaluate the standards by which books and literature are chosen, follow up with those responsible in allowing this type of literature to be allowed in the schools, remove this curriculum from the schools by Christmas and provide parents the authority to approve books and literature within the classrooms.
- Shallini Sheerman, Grand Junction 81507

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Mrs. Sheerman, in response to hearing about this short story, reported she sent a copy of the short story to about 100 people on the internet. She shared some of the responses she received: The story reads like some of the demonic Disney stories; horrified and the book is not even appropriate for adults; students should be reading books with role models not horror stories; the meaning of this book is you can't join a club without sacrifices; the story is sick and lacks empathy; mutilating a pony is like changing into another being like transgenderism; there are better books; and one person quoted Philippians 4:8. Ms. Sheerman cannot recall reading anything like this when she attended public school.

- Kelly McKay (did not sign up to speak)
Ms. McKay, a teacher at Chatfield Elementary School, stepped to the podium to speak with a fellow teacher. She has been teaching for over twenty five years and was a student in District 51. She requested the Board address the problem of teacher burn out.
- Robyn Carmine, Grand Junction 81503
Ms. Carmine, a second grade teacher at Chatfield Elementary School, believes poor student behaviors are at an all-time high. She reported staff is being beat up, hit, bit, and punched on a daily basis, including some staff being sent to the hospital, without students facing consequences. She believes this is happening throughout the District. She reported staff has been advised to wear protective clothing such as long sleeves and padding and padded rooms have been installed at some schools. She noted there is a large waiting list for students to get into the therapeutic school. She requested the District listen to staff and find ways to support staff such as increasing mental health and behavior supports for students and find ways to address discipline issues and remove disruptive students from classrooms. She noted student behaviors and emotions are so escalated students are hurting themselves and teachers.
- Tom Keenan, Palisade 81526
Mr. Keenan – Spoke on the assignment of reading the short story Ponies. He spoke on two ways to stand tall. The first is to show honor and respect for others and to help others and the second is to knock down and stomp out others. He believes the assignment highlighted the second way. He noted teachers should be role models and be teaching about honor and not horror, good not evil and respect not destruction of self or others. He reported some staff showed disrespect, tonight, by not participating in the Pledge of Allegiance. He believes some teachers avoid teaching at the middle school level due to the magnitude of students' emotions. He reported middle school level is where black and white appears gray and students question appropriate behaviors and the self-concepts become fragile. He questioned where was belonging, empathy, kindness, leadership and respect shown in the story. He believes teaching by showing examples of deviant behavior is counter-productive in helping students become the best they can be.
- Steve Brown, Grand Junction 81501
Mr. Brown, a twenty-three year teacher from Grand Junction High School, was present to speak about positive things happening at his school. He spoke on the great job teachers are doing and the exceptional work being done by the leadership team working to set up the academy model for Grand

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Junction High School. He reported the Panorama data shows community engagement is improving. Mr. Brown teaches a video media production class. He described the work some of his students have been doing while serving in internships with local media. He is hoping, since COVID restrictions are gone, more students will be able to take advantage of internships.

- Anna Elliott, Grand Junction 81501
 Ms. Ana Elliott, spoke on supporting Hillsdale College. She read from a Hillsdale College pamphlet, bullet point number six on K-12 civic education. Bullet point six spoke on the reasons teachers choose to teach, such as a sense of responsibility to help in the cultivation of a child or the admiration of a teacher who taught them. Also noted was a number of items that distracts teachers from teaching such as excessive paperwork, bureaucratic expectations, complex technology, student behaviors and dictatorship over lesson plans and teaching methods. The pamphlet notes the Hillsdale 1776 curriculum helps restore the teacher's ability to teach. She read a letter she received from Hillsdale College which spoke about some newly opened schools teaching the Hillsdale classical education.
- Carolyn Brandt, Grand Junction (no zip code listed)
 Ms. Brandt spoke on the short story Ponies and asked if the teacher had the students write a report on this story. She questioned if the short story was approved curriculum and if approved, by whom. She believes the story is inappropriate and teaches children if they are bad they will succeed. She asked if someone in the District is going to do something about this and if the teacher is going to be fired for harming students.
- Doug Bryant, Grand Junction (no zip code listed)
 Mr. Bryant believes children are being taught that the values they were brought up with are no longer valid. He believes the assignment of the short story Ponies, was not an isolated incident and is a deliberate destruction of the cultural standards of morality. He questioned, what was the teacher's agenda in using this material. He noted the short story is harmful and demonstrates the need for a group of parents, grandparents and concerned citizens to oversee what is being taught in the classroom, not just the District.
- Kerry Hicks, Palisade 81526
 Ms. Hicks, a first grade teacher at Rocky Mountain Elementary School, spoke on the hardships she and other teachers are experiencing and how many teachers are reaching their breaking point. She shared mental and physical complication her and other teachers have experienced due to stress. She reported on having twenty-nine students in her first grade classroom, in an impacted school, and that the District is trying to correct the situation by adding staff. She gave a shout out to her principals in the work they are doing to try and support the teachers. She noted the District needs a more timely system for supporting schools in class sizes and behavior impacted areas. She reported student behaviors are extreme and described some behaviors, she is seeing, such as constant screaming, which is disruptive to learning. She feels low wages are impacting the ability for the District to hire and retain classroom support. She would like to have someone spend a day in her classroom to see what is happening and expressed a need for people to understand why the Panorama survey scores are low.

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Motion Second Aye No		x				I. CONSENT AGENDA I-1. Licensed and Administrative Personnel Actions [Resolution 22/23: 19] I-2. Gifts [Resolution 22/23: 20]	Adopted
Motion Second Aye No			x			J. BUSINESS ITEMS J-1. Resolution to Opt Out Of Family and Medical Leave Insurance [Resolution 22/23: 21] ➤ Dr. Sholtes reiterated this is a new program and staff can access the program through the state.	Adopted
Motion Second Aye No				x		J-2. Resolution to Approve Contract With Monument Health [Resolution 22/23: 22]	Adopted
Motion Second Aye No			x			J-3. Policy Second Reading/Adoption J-3.a. BCB, Board Member Conduct/Conflict of Interest ➤ Discussion pursued concerning what conflicts of interest could be present for a District employee to serve on the Board. Persons can still serve on the Board and volunteer. Members questioned if a stipend employees could be precluded from this policy. ➤ Ms. Tammy Eret, Legal Counsel, reported, based the way the District's compensation schedules are setup, there is no way to preclude a specific type of employee.	Adopted
Motion Second Aye No					x	J-3.b. BEC, Executive Sessions/Open Meeting	Adopted
Motion Second Aye No					x	J-3.c. IMB, Teaching About Controversial Issues ➤ Dr. Sholtes reported changes to this policy were needed to align this policy and other policies regarding curriculum development and to give a clear guidance on how to approach a controversial issue.	Adopted
						K. BOARD OPEN DISCUSSION ➤ Board members selected a date and time to hear community feedback regarding the Wildflower Charter School application. The date and time will be Wednesday, November 2, 2022, at 5:00 p.m. at the Harry Butler Board Room. The Board will also be available to hear community feedback at the Board Coffee scheduled for Saturday, November 5, 2022, at 9:00 a.m. at Lincoln Orchard Mesa Elementary School. ➤ Board members spoke on the need to focus on ways to help with staff burn out, deal with disruptive students in the classroom and support staff mental health and wellness. Thoughts expressed included identifying which schools are in crisis, investigating what is working well at some schools and incorporating those practices at other schools, calling on the community for classroom volunteers, recruiting retired veterans for volunteers, better compensation for classroom para-professionals, adding more classroom para-	

- A - Doug Levinson
- B - Kari Sholtes
- C - Andrea Haitz
- D - Will Jones
- E - Angela Lema

Board of Education
Mesa County Valley School District 51
Business Meeting Minutes: October 18, 2022
Adopted: November 15, 2022

	A	B	C	D	E	AGENDA ITEMS	ACTION
						professionals and holding a special meeting or Board Coffee to gather feedback from staff.	
						<p>L. FUTURE MEETINGS</p> <p>L-1. November 1, 2022, Harry Butler Board Room, 6:00 p.m., Board Work Sesion</p> <p>L-2. November 5, 2022, Lincoln Orchard Mesa Elementary School, 9:00 a.m. Board Coffee (Wildwood Charter School Application Community Feedback)</p> <p>L-3. November 15, 2022, Harry Butler Board Room, 6:00 p.m., Board Business Meeting</p> <p>L-4. December 13, 2022, Harry Butler Board Room, 6:00 p.m., Board Business Meeting</p> <p>M. FUTURE MEETING AGENDA ITEMS</p> <p>N. EXECUTIVE SESSION</p> <ul style="list-style-type: none"> ➤ Executive session to discuss the purchase acquisition, lease, transfer or sale of any real, personal or other property interest under C.R.S. Section 24-6-(4)(a), specifically to discuss property located at 2768 Compass Drive. ➤ Motion to move to executive session. ➤ Persons attending the executive session: Dr. Brian Hill, Superintendent, Mr. Clint Garcia, Chief Operations Officer, Ms. Tammy Eret, Legal Counsel, Mrs. Melanie Trujillo, Chief Financial Officer, and Board members, Mrs. Andrea Haitz, Ms. Angela Lema, Dr. Kari Sholtes and Mr. Doug Levinson ➤ Time spent in executive session: 47 minutes. Motion to adjourn. <p>O. ADJOURNMENT</p>	
Motion Second Aye No	x	x	x		x		10:15 p.m.
Motion Second Aye No	x	x			x		11:05
Motion Second Aye No	x	x	x		x		11:05 p.m.
						<p>_____ Bridget Story, Assistant Secretary Board of Education</p>	

The Board of Education and Superintendent Hill would like to invite Ms. Dawn Cruickshank to the front of the room.

Founded in 1956, Arc Mesa County is a nonprofit organization, which advocates for people with intellectual and/or developmental disabilities and their families to ensure their opportunity to education, employment, and recreational opportunities in their community. Each year Arc Mesa County recognizes outstanding community members that have made a difference in the disability community and have gone above and beyond, giving of their time, resources and knowledge, in collaboration with The Arc Mesa County.

This year's recipient, for the Arc Mesa County Child Advocate of the Year Award, was District 51's Special Education Coordinator, Ms. Dawn Cruickshank.

For over twenty-five years Ms. Cruickshank has worked with and has been an advocate for District 51 students with special needs. This award not only recognizes the work she does every day for District 51 students, but it also highlights her willingness and accomplishments in working with the disability community in Mesa County.

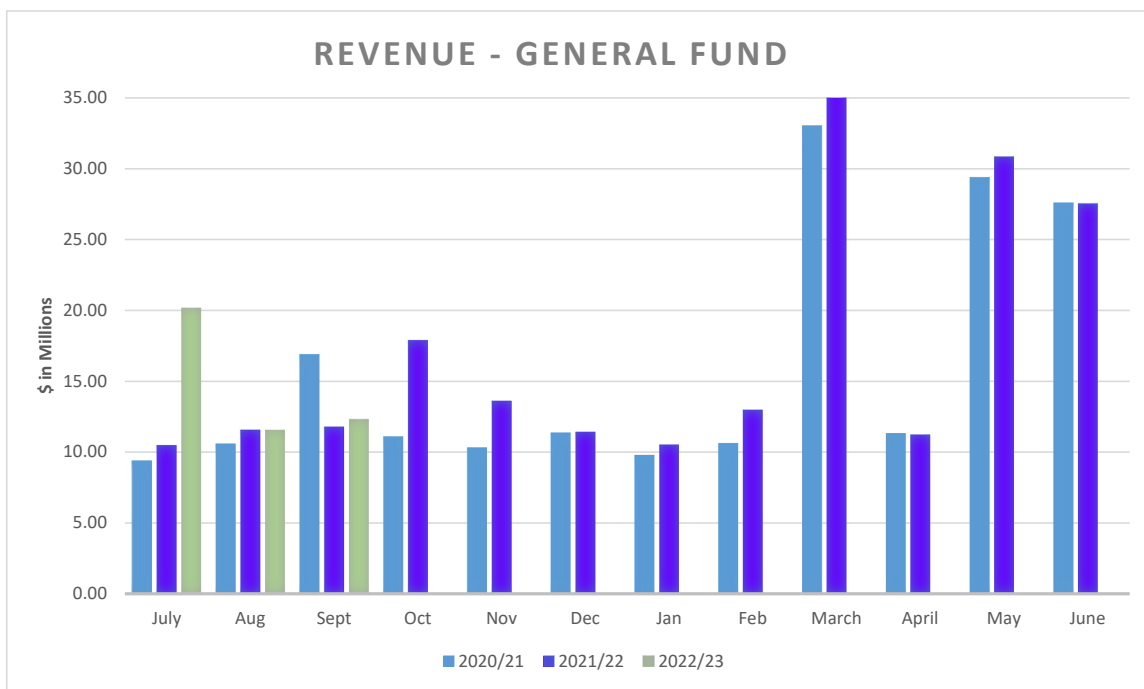
The Board of Education and Superintendent Hill would like to congratulate Ms. Cruickshank on receiving this well-deserved recognition and thank her for her continued support of all students.

General Fund (10)
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$53,609,770	\$244,196	0.46%	\$55,922,680	\$55,245,377	98.79%	\$456,554	0.82%	86.96%
Specific Ownership	10,982,372	1,098,037	10.00%	10,078,417	9,391,216	93.18%	1,608,289	15.96%	46.47%
Interest	135,454	3,156	2.33%	80,000	707,308	884.14%	176,827	221.03%	5502.88%
Other Local	1,312,958	247,248	18.83%	1,798,382	1,987,671	110.53%	921,960	51.27%	272.89%
Override Election 1996	5,342,703	27,294	0.51%	5,341,204	5,529,698	103.53%	45,726	0.86%	67.53%
Override Election 2004	4,002,350	20,848	0.52%	4,000,000	3,962,237	99.06%	34,251	0.86%	64.29%
State	131,552,407	31,407,689	23.87%	138,386,217	137,958,756	99.69%	40,678,685	29.40%	29.52%
Mineral Lease	310,965	67,414	21.68%	350,000	350,000	100.00%	97,747	27.93%	45.00%
Federal	81,562	9,526	11.68%	66,661	88,204	132.32%	12,727	19.09%	33.60%
Total Revenue	\$207,330,541	\$33,125,408	15.98%	\$216,023,561	\$215,220,467	99.63%	\$44,032,766	20.38%	32.93%
EXPENDITURE:									
Instructional Programs	\$112,601,851	\$26,833,048	23.83%	\$122,308,888	\$120,204,340	98.28%	\$27,667,692	22.62%	3.11%
Pupil Support Services	19,784,459	4,817,061	24.35%	23,063,210	22,738,436	98.59%	4,684,117	20.31%	-2.76%
General Administration Support Services	3,321,171	661,544	19.92%	3,362,174	3,347,105	99.55%	801,163	23.83%	21.11%
School Administration Support Services	15,888,656	3,847,125	24.21%	17,841,967	17,436,471	97.73%	4,221,898	23.66%	9.74%
Business Support Services	24,966,528	5,465,157	21.89%	26,098,494	25,701,711	98.48%	5,166,626	19.80%	-5.46%
Central Support Services	9,075,011	1,849,945	20.39%	7,131,523	7,615,802	106.79%	2,164,036	30.34%	16.98%
Community Services & Other Support Services	34,500	20,500	59.42%	64,732	64,732	100.00%	20,500	31.67%	0.00%
Other Uses/Leases	1,127,156	72,424	6.43%	222,500	333,828	150.04%	266,812	119.92%	268.40%
Total Expenditure	\$186,799,332	\$43,566,804	23.32%	\$200,093,488	\$197,442,425	98.68%	\$44,992,844	22.49%	3.27%
Transfer to Charter Schools/ CPP	\$14,113,380	\$3,509,609	24.87%	\$13,570,477	\$13,570,477	100.00%	\$3,452,808	25.44%	-1.62%
Transfer to Capital Projects/Insurance	3,875,970	968,993	25.00%	3,775,970	3,775,970	100.00%	943,993	25.00%	-2.58%
Transfer to Physical Activities	150,000	150,000	100.00%	150,000	150,000	100.00%	150,000	100.00%	0.00%
Transfer to Medical	0	0		1,500,000	1,500,000	100.00%	0	0.00%	
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	(3,093,709)	(868,526)	28.07%	(3,093,709)	(3,093,709)	100.00%	(773,427)	25.00%	-10.95%
Transfer from 2017 Mill Levy Override - Professional Development Day	(485,269)	(159,210)	32.81%	(485,269)	(485,269)	100.00%	(121,317)	25.00%	-23.80%
Total Expenditure and Transfers	\$201,359,704	\$47,167,670	23.42%	\$215,510,957	\$212,859,894	98.77%	\$48,644,901	22.57%	3.13%
GAAP Basis Result of Operations	5,970,837			512,604	2,360,573				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	25,232,707			29,981,621	31,203,544				
GAAP Basis Fund Balance (Deficit) at End of Year	\$31,203,544			\$30,494,225	\$33,564,117				
Reserves/Designations:									
Committed Reserves: 10% Exp./Transfers	(\$20,135,970)			(\$21,551,096)	(\$21,285,989)				
Unspendable: Inventories	(286,865)			(250,000)	(250,000)				
Unspendable: Encumbrances	(533,693)			(300,000)	(300,000)				
Unreserved/Undesignated Fund Balance	\$10,247,016			\$8,393,129	\$11,728,128				

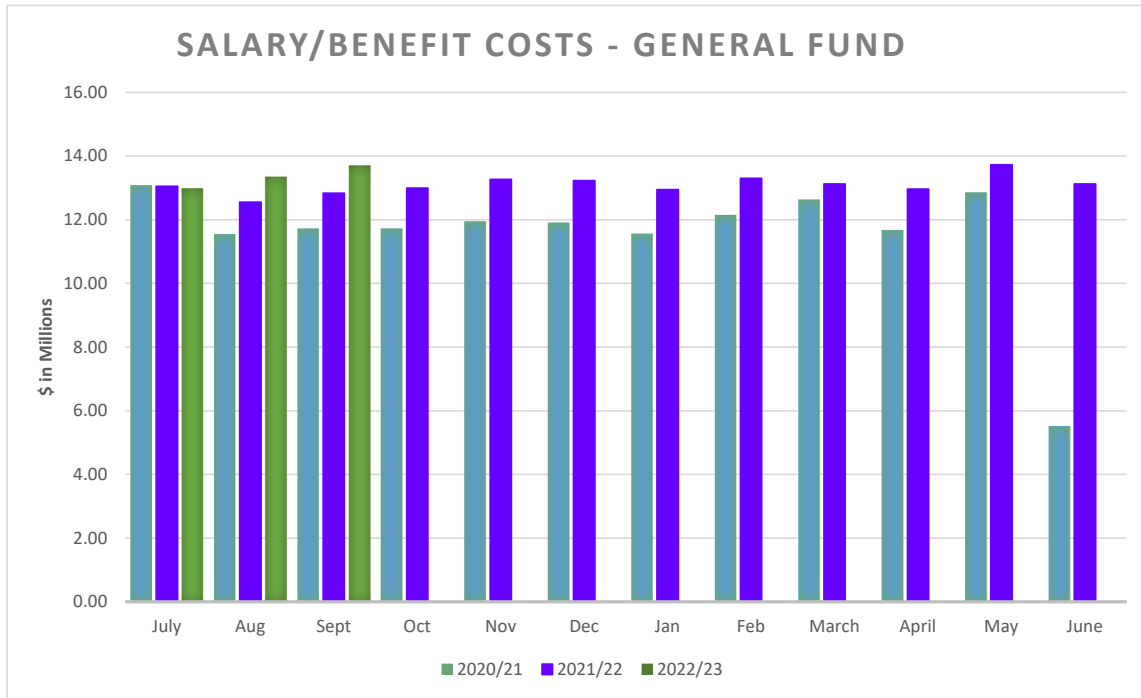
2022-23 Adopted PPR is \$9,043.23 and is based on 20,844.26 FTE

Anticipated will be updated quarterly and is based on Adopted Budget



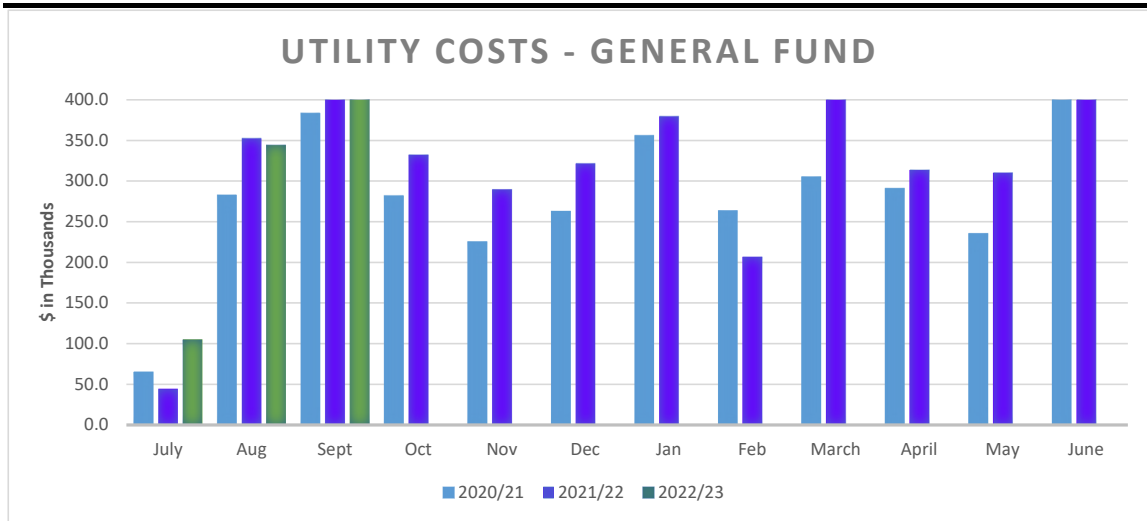
Note: The timing of Special Education revenue has varied in recent years. 2020/21 received in September, 2021/22 received in October, 2022/23 received in July, accounting for the revenue fluctuations in Q1 and Q2.

	2020/21	2021/22	2022/23
YTD Revenue	\$36,927,271	\$33,848,400	\$44,032,766
Annual Budget	\$188,062,235	\$203,614,848	\$216,023,561
YTD % of Budget	19.64%	16.62%	20.38%
EOY Actual Revenue	\$191,597,614	\$207,330,542	
% of EOY Actual Revenue to Budget	101.88%	101.82%	

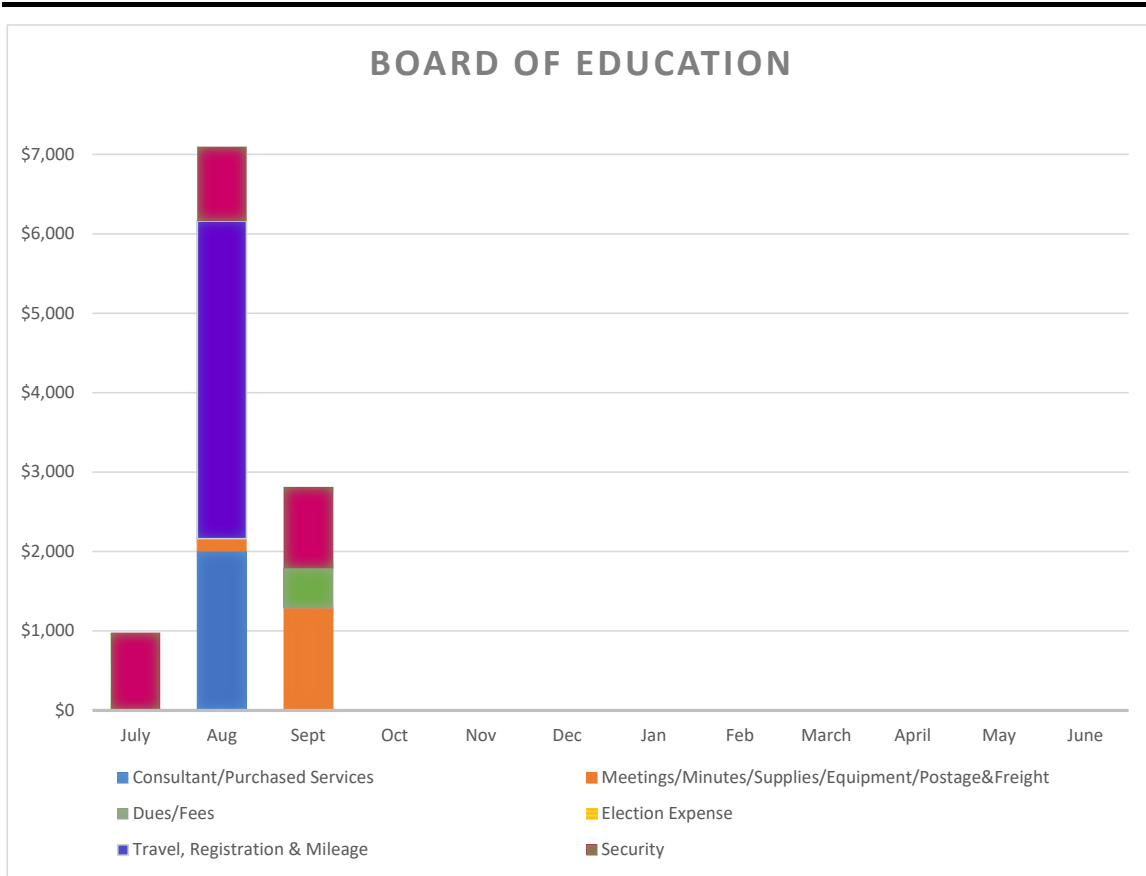


Note: June 2021 reflects adjustments for salaries/benefits moved into COVID grants.

	2020/21	2021/22	2022/23
YTD Exp	\$36,359,106	\$38,439,756	\$40,036,716
Annual Budget	\$148,869,564	\$163,086,006	\$172,388,955
YTD % of Budget	24.42%	23.57%	23.22%
EOY Actual Exp	\$138,347,861	\$157,113,781	
% of EOY Actual Revenue to Budget	92.93%	96.34%	



Total-General Fund	2020/21	2021/22	2022/23
YTD Exp	\$732,425	\$848,732	\$961,499
Annual Budget	\$3,265,089	\$3,564,343	\$3,721,013
YTD % of Budget	22.43%	23.81%	25.84%
EOY Actual Exp	\$3,488,693	\$4,089,010	
% of EOY Actual Revenue to Budget	106.85%	114.72%	
Natural Gas	2020/21	2021/22	2022/23
YTD Exp	\$31,677	\$23,899	\$39,537
Annual Budget	\$459,557	\$523,825	\$580,000
YTD % of Budget	6.89%	4.56%	6.82%
EOY Actual Exp	\$484,360	\$731,953	
% of EOY Actual Revenue to Budget	105.40%	139.73%	
Fuel - Propane	2020/21	2021/22	2022/23
YTD Exp	\$0	\$6,609	\$0
Annual Budget	\$30,302	\$36,072	\$37,363
YTD % of Budget	0.00%	18.32%	0.00%
EOY Actual Exp	\$33,688	\$64,167	
% of EOY Actual Revenue to Budget	111.18%	177.89%	
Electric	2020/21	2021/22	2022/23
YTD Exp	\$593,057	\$687,751	\$764,763
Annual Budget	\$2,221,537	\$2,406,996	\$2,500,000
YTD % of Budget	26.70%	28.57%	30.59%
EOY Actual Exp	\$2,436,647	\$2,667,155	
% of EOY Actual Revenue to Budget	109.68%	110.81%	
Disposal Services	2020/21	2021/22	2022/23
YTD Exp	\$21,577	\$28,432	\$40,695
Annual Budget	\$151,500	\$173,250	\$177,650
YTD % of Budget	14.24%	16.41%	22.91%
EOY Actual Exp	\$156,694	\$193,768	
% of EOY Actual Revenue to Budget	103.43%	111.84%	
Water	2020/21	2021/22	2022/23
YTD Exp	\$65,637	\$76,986	\$89,808
Annual Budget	\$260,793	\$278,250	\$280,000
YTD % of Budget	25.17%	27.67%	32.07%
EOY Actual Exp	\$250,605	\$292,691	
% of EOY Actual Revenue to Budget	96.09%	105.19%	
Sewer	2020/21	2021/22	2022/23
YTD Exp	\$20,477	\$25,055	\$26,696
Annual Budget	\$141,400	\$145,950	\$146,000
YTD % of Budget	14.48%	17.17%	18.28%
EOY Actual Exp	\$126,699	\$139,275	
% of EOY Actual Revenue to Budget	89.60%	95.43%	



	2020/21	2021/22	2022/23
YTD Exp	\$27,799	\$973	\$10,886
Annual Budget	\$66,323	\$117,831	\$66,323
YTD % of Budget	41.91%	0.83%	16.41%
EOY Actual Exp	\$62,249	\$122,400	
% of EOY Actual Revenue to Budget	93.86%	103.88%	

2017 Mill Levy Override (17)
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$6,501,944	\$33,429	0.51%	\$6,500,000	\$6,402,500	98.50%	\$55,628	0.86%	66.41%
Specific Ownership	871,803	128,033	14.69%	975,818	826,682	84.72%	121,407	12.44%	-5.18%
Interest	7,764	102	1.31%	1,200	224,851	18737.54%	64,243	5353.58%	62883.33%
Miscellaneous/Mineral Lease	391	0	0.00%	0	0		0		
Total Revenue	\$7,381,902	\$161,564	2.19%	\$7,477,018	\$7,454,033	99.69%	\$241,278	3.23%	49.34%
EXPENDITURE:									
Instructional Materials/Educator Training	\$364,454	\$151,478	41.56%	\$1,169,321	\$1,169,321	100.00%	\$198,951	17.01%	31.34%
Maintenance Projects	849,721	99,562	11.72%	1,000,000	1,000,000	100.00%	164,482	16.45%	65.21%
Technology Support	277,602	72,373	26.07%	300,000	300,000	100.00%	70,254	23.42%	-2.93%
Treasurer Collection Fees	16,216	86	0.53%	0	20,270		139		61.63%
Total Expenditure	\$1,507,993	\$323,499	21.45%	\$2,469,321	\$2,489,591	100.82%	\$433,826	17.57%	34.10%
Transfer to Charter Schools- Per Pupil	\$351,920	\$94,885	26.96%	\$345,410	\$345,410	100.00%	\$81,944	23.72%	-13.64%
Transfer to General Fund- Professional Development Day	485,269	159,210	32.81%	485,269	485,269	100.00%	121,317	25.00%	-23.80%
Transfer to General Fund-Student Contact Days	3,093,709	868,526	28.07%	3,093,709	3,093,709	100.00%	773,427	25.00%	-10.95%
Transfer to Nutrition Services- Student Contact Days	87,502	19,448	22.23%	87,502	87,502	100.00%	21,876	25.00%	12.48%
Total Expenditure and Transfers	\$5,526,393	\$1,465,568	26.52%	\$6,481,211	\$6,501,481	100.31%	\$1,432,390	22.10%	-2.26%
Excess (Deficiency) of Revenue	\$1,855,509			\$995,807	\$952,552				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,392,405			3,506,803	4,247,914				
GAAP Basis Fund Balance (Deficit) at End of Year	\$4,247,914			\$4,502,610	\$5,200,466				
Assigned to:									
Less Amount for Encumbrance	(831,894)			0	0				
Unassigned Fund Balance	\$3,416,020			\$4,502,610	\$5,200,466				

Note: On November 7, 2017, voters approved a mill levy override in the amount of \$6.5 million annually for a period of ten years. The funds will be used for additional student contact days, instructional materials and educator training, ongoing maintenance projects, and technology support as approved by voters.

Anticipated will be updated quarterly and is based on Adopted Budget



**Colorado Preschool Program Fund (19)
as of September 30, 2022**

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
REVENUE:									
Interest	\$136	\$3	2.21%	\$50	\$200	400.00%	\$0	0.00%	-100.00%
Total Revenue	\$136	\$3	2.21%	\$50	\$200	400.00%	\$0	0.00%	-100.00%
EXPENDITURE:									
CPP Preschool:									
Salaries	\$1,681,231	\$417,740	24.85%	\$1,949,742	\$1,689,956	86.68%	\$419,908	21.54%	0.52%
Benefits	710,173	164,777	23.20%	828,348	734,343	88.65%	170,385	20.57%	3.40%
In-service	0	0		0	0		0		
Contracted Service	400,316	396,372	99.01%	400,316	432,216	107.97%	432,216	107.97%	9.04%
Supplies/Materials	22,180	2,615	11.79%	15,000	17,243	114.95%	5,140	34.27%	96.56%
Equipment	0	0		0	0		2,648		
Administrative Supplies/ Equipment/Other	41,418	12,478	30.13%	25,000	22,757	91.03%	13,712	54.85%	9.89%
Total Expenditure	\$2,855,318	\$993,982	34.81%	\$3,218,406	\$2,896,515	90.00%	\$1,044,009	32.44%	5.03%
Transfer from General Fund-Preschool PPR	\$2,397,361	\$608,904	25.40%	\$2,645,145	\$2,645,145	100.00%	\$661,286	25.00%	8.60%
Transfer from General Fund-Salary Costs	\$400,000	100,000	25.00%	400,000	400,000	100.00%	100,000	25.00%	0.00%
Excess (Deficiency) of Revenue	(\$57,821)			(\$173,211)	\$148,831				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	194,885			204,258	137,064				
GAAP Basis Fund Balance (Deficit) at End of Year	\$137,064			\$31,047	\$285,895				

2022-23 Adopted PPR is \$9,043.23 and is based on 292.5 FTE

Anticipated will be updated quarterly and is based on Adopted Budget

Independence Academy
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual/ Unaudited	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	\$47,684	\$11,921	25%	\$40,000	\$40,000	100.00%	\$22,000	55.00%	84.55%
Interest	544	39	7%	-	-	-	1,108	-	2723.29%
Read Act	13,090	-	0%	20,000	20,000	100.00%	-	0.00%	-
Miscellaneous Income	19,910	1,395	7%	-	-	-	-	-	-100.00%
Kindergarten Fees	-	-	-	-	-	-	-	-	-
Pre-K Fees	123,329	35,785	29%	95,000	95,000	100.00%	32,618	34.33%	-8.85%
Material Fees	17,968	17,908	100%	-	-	-	28,226	-	57.62%
Tech Fees	11,147	(915)	-8%	-	-	-	7,500	-	-919.67%
Rental Income	1,000	1,000	100%	-	-	-	-	-	-100.00%
Capital Contribution	-	-	-	-	-	-	-	-	-
Capital Construction Bond Reimbursement	-	-	-	-	-	-	-	-	-
MCVSD#51 Mill Levy Override 1996,2004	181,529	45,279	25%	199,183	199,183	100.00%	46,349	23.27%	2.36%
Erate	3,962	-	0%	15,000	15,000	100.00%	-	0.00%	-
Donations	159	-	0%	-	-	-	240	-	-
CDHS OEC Grant	-	-	-	-	-	-	-	-	-
CDHS Stabilization Grant	16,885	-	0%	-	-	-	6,754	-	-
Refunds: MCVSD#51	-	-	-	-	-	-	-	-	-
Total Revenue	\$437,206	\$112,413	25.71%	\$369,183	\$369,183	100.00%	\$144,794	39.22%	28.81%
EXPENDITURE:									
Salaries	\$1,914,666	\$469,590	24.53%	\$2,300,000	\$2,300,000	100.00%	\$450,054	19.57%	-4.16%
Benefits	704,082	161,434	22.93%	827,000	827,000	100.00%	179,673	21.73%	11.30%
Capital Projects	213,527	42,775	20.03%	5,000	5,000	100.00%	387,165	7743.29%	805.12%
Purchased Services	577,972	115,433	19.97%	453,000	453,000	100.00%	138,479	30.57%	19.96%
Supplies	71,606	33,819	47.23%	80,000	80,000	100.00%	41,736	52.17%	23.41%
Facility Rent	560,583	128,368	22.90%	611,668	611,668	100.00%	151,670	24.80%	18.15%
Contingency/Reserve	-	-	-	-	-	-	-	-	-
Professional Development	54,576	9,227	16.91%	40,000	40,000	100.00%	11,960	29.90%	29.61%
Equipment	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	6,142	4,551	74.10%	5,000	5,000	100.00%	5,974	119.48%	31.26%
Technology	63,906	12,133	18.99%	65,000	65,000	100.00%	4,134	6.36%	-65.93%
Curriculum	1,611	33	2.02%	-	-	-	-	-	-100.00%
Other Expenses	-	-	-	5,000	5,000	100.00%	-	0.00%	-
Total Expenditure/Contingency	\$4,168,671	\$977,363	23.45%	\$4,391,668	\$4,391,668	100.00%	\$1,370,845	31.21%	40.26%
Expenditure/Contingency+(-) Revenue	(\$3,731,465)	(\$864,950)	23.18%	(\$4,022,485)	(\$4,022,485)	100.00%	(\$1,226,050)	30.48%	41.75%
Transfer from General Fund*	\$3,760,530	\$935,141	24.87%	\$4,024,237	\$4,024,237	100.00%	\$1,006,059	25.00%	7.58%
Fund Balance (Deficit) at Beginning of Year	4,469,870	4,469,870	100.00%	4,657,283	4,498,936	96.60%	4,498,936	96.60%	0.65%
Fund Balance (Deficit) at End of Year	\$4,498,936	\$4,540,062	100.91%	\$4,659,035	\$4,500,688	96.60%	\$4,278,945	91.84%	-5.75%
MILL LEVY:									
MCVSD#51 Mill Levy Override 2017	\$135,630	\$33,830	24.94%	\$138,600	\$138,600	100.00%	\$32,881	23.72%	-2.81%
Total Revenue	\$135,630	\$33,830	24.94%	\$138,600	\$138,600	100.00%	\$32,881	23.72%	-2.81%
EXPENDITURE:									
Curriculum	\$77,880	\$16,282	20.91%	\$80,000	\$80,000	100.00%	\$13,350	16.69%	-18.00%
Technology	16,032	-	0.00%	20,000	20,000	100.00%	-	0.00%	-
Professional Development	11,932	5,380	45.09%	25,000	25,000	100.00%	6,633	26.53%	23.29%
Total Expenditure	\$105,843	\$21,661	20.47%	\$125,000	\$125,000	100.00%	\$19,983	15.99%	-7.75%
Expenditure + (-) Revenue	\$29,787	\$12,169	40.85%	\$13,600	\$13,600	100.00%	\$12,898	94.84%	5.99%
Fund Balance (Deficit) at Beginning of Year	58,958	58,958	100.00%	105,381	88,745	84.21%	88,745	84.21%	50.52%
Fund Balance (Deficit) at End of Year	\$88,745	\$71,127	80.15%	\$118,981	\$102,345	86.02%	\$101,643	85.43%	42.90%
STATE GRANT REVENUE:									
ESSER I funds	\$0	\$0	-	\$0	\$0	-	\$0	-	-
ESSER II funds	190,889	47,385	24.82%	-	-	-	-	-	-100.00%
ESSER III funds	73,170	-	0.00%	702,000	702,000	100.00%	126,691	18.05%	-
CARES Act	-	-	-	-	-	-	-	-	-
CS Capital Construction Grant	125,940	21,172	16.81%	99,600	99,600	100.00%	27,646	27.76%	30.58%
Total Revenue	\$389,999	\$68,557	17.58%	\$801,600	\$801,600	100.00%	\$154,337	19.25%	125.12%
EXPENDITURE:									
ESSER Expenditures	\$0	\$0	-	\$0	\$0	-	\$0	-	-
ESSER II Expenditures	216,280	49,489	22.88%	-	-	-	-	-	-100.00%
ESSER III Expenditures	56,954	14,485	25.43%	702,000	702,000	100.00%	129,513	18.45%	794.11%

CARES Act Expenditures	(356)	-	0.00%	-	-	-	-	-	-
CS Capital Construction Expenditure	125,940	21,172	16.81%	99,600	99,600	100.00%	27,646	27.76%	30.58%
Total Expenditure	\$398,818	\$85,146	21.35%	\$801,600	\$801,600	100.00%	\$157,159	19.61%	84.58%
Expenditure + (-) Revenue	(\$8,819)	(\$16,589)	188.11%	\$0	\$0		(\$2,821)		-82.99%
Fund Balance (Deficit) at Beginning of Year	18,633	18,633	100.00%	18,633	9,814	52.67%	9,814	52.67%	-47.33%
Fund Balance (Deficit) at End of Year	\$9,814	\$2,044	20.83%	\$18,633	\$9,814	52.67%	\$6,993	37.53%	242.11%
FUNDRAISING REVENUE:									
Fees: Supplies/Field Trips	\$103,078	\$71,110	68.99%	\$82,000	\$82,000	100.00%	\$56,073	68.38%	-21.15%
Other Income	11,144	1,702	15.27%	120	120	100.00%	729	607.50%	-57.16%
Local Fundraising	25,803	1,273	4.93%	20,000	20,000	100.00%	2,337	11.68%	83.57%
Total Revenue	\$140,025	\$74,085	52.91%	\$102,120	\$102,120	100.00%	\$59,139	57.91%	-20.17%
EXPENDITURE:									
Purchased Services	\$121,217	\$22,787	18.80%	\$96,000	\$96,000	100.00%	\$39,330	40.97%	72.60%
Total Expenditure	\$121,217	\$22,787	18.80%	\$96,000	\$96,000	100.00%	\$39,330	40.97%	72.60%
Expenditure + (-) Revenue	\$18,808	\$51,298	272.75%	\$6,120	\$6,120	100.00%	\$19,809	323.68%	-61.38%
Fund Balance (Deficit) at Beginning of Year	343,284	343,284	100.00%	343,284	362,092	105.48%	362,092	105.48%	5.48%
Fund Balance (Deficit) at End of Year	\$362,092	\$394,582	108.97%	\$349,404	\$368,212	105.38%	\$381,901	109.30%	-3.21%
CAPITAL PROJECTS FUND - BUILDING									
Building Lease Revenue	\$673,704	\$145,939	21.66%	\$715,060	\$715,060	100.00%	\$175,747	24.58%	20.43%
Repair and Replacement	-	-	-	-	-	-	-	-	-
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	-	-
Bond Discount	-	-	-	-	-	-	-	-	-
Bond Accounts Dividend	1	1	100.00%	-	-	-	-	-	-100.00%
Bond Accounts Interest	439	48	10.93%	-	-	-	3,528	-	7251.07%
Total Revenue	\$674,144	\$145,988	21.66%	\$715,060	\$715,060	100.00%	\$179,275	25.07%	22.80%
EXPENDITURE:									
Debt Service Payments	\$521,288	\$326,944	62.72%	\$715,060	\$715,060	100.00%	\$509,344	71.23%	-
Excess Funds Transfer to IACS	1,172	1,172	100.04%	-	-	-	105	-	-
Project Construction	1,054,937	1,021,986	96.88%	-	-	-	-	-	-100.00%
Total Expenditure	\$1,577,397	\$1,350,102	85.59%	\$715,060	\$715,060	100.00%	\$509,449	71.25%	-62.27%
Expenditure + (-) Revenue	(\$903,252)	(\$1,204,114)	133.31%	\$0	\$0		(\$330,174)		-72.58%
Fund Balance (Deficit) at Beginning of Year	2,155,920	2,155,920	100.00%	2,155,919	1,252,668	58.10%	1,252,668	58.10%	-41.90%
Fund Balance (Deficit) at End of Year	\$1,252,668	\$951,806	75.98%	\$2,155,919	\$1,252,668	58.10%	\$922,494	42.79%	-3.08%

Independence Academy Cash Flow for 2022-23

as of September 30, 2022

	ACTUAL	9/30/22												6/30/23		
	FYE	6/30/22	Jul-22	Aug-22	Sep-22	9/30/22	Oct-22	Nov-22	Dec-22	12/31/22	Jan-23	Feb-23	Mar-23	3/31/23	Jun-23	6/30/23
	\$5,077,293	\$5,342,927	\$5,208,043	\$5,204,701	\$5,342,927	\$4,841,088	\$0	\$0	\$0	\$5,342,927	\$0	\$0	\$0	\$0	\$0	\$5,342,927
Total Cash--Beginning of Month																
Cash received:																
Per Pupil Revenue	\$3,760,530	\$335,353	\$335,353	\$1,006,059												
ECEA Spec Ed	\$47,684	3,974	10,683	7,333	\$22,000											
Interest	\$544	279	383	436	\$1,108											
Colorado Read Act	\$13,090	-	-	-	\$0											
Other-Miscellaneous	\$19,910	-	-	-	\$0											
Kindergarten Fees	\$0	9,042	9,263	14,313	\$32,618											
Pre-K Fees	\$123,329	27,711	420	95	\$28,226											
Material Fees	\$17,968	7,130	370	-	\$7,500											
Tech Fees	\$11,147	-	-	-	\$0											
Rent Income	\$1,000	-	-	-	\$0											
Capital Construction Grant	\$125,940	-	13,879	13,767	\$27,646											
Other-Refunds from District	\$0	-	-	-	\$0											
Asset Sale	\$0	-	-	-	\$0											
Capital Contribution	\$0	-	-	-	\$0											
Capital Construction Bond Reimbursement	\$0	-	-	-	\$0											
MCSDF#5 Mill Levy Override 1996 & 2004	\$181,529	15,450	15,450	15,450	\$46,349											
MCSDF#5 Mill Levy Override 2017	\$135,630	11,537	10,384	10,960	\$32,861											
Cares Act	\$0	-	-	-	\$0											
ESSER II	\$190,889	-	76,649	50,042	\$126,691											
ESSER III	\$73,170	-	-	-	\$0											
Erate	\$3,962	-	240	-	\$240											
Donation	\$159	-	-	-	\$0											
CDHS OEC Grant	\$0	-	-	-	\$0											
CDHS Stabilization Grant	\$16,885	-	3,377	3,377	\$6,754											
Title II A	\$0	-	-	-	\$0											
Student fees	\$103,078	49,787	3,820	2,467	\$56,073											
Student Activity other	\$11,144	187	454	88	\$729											
Fundraising revenue	\$25,803	-	2,337	-	\$2,337											
Total cash received	\$4,863,390	\$482,711	\$454,050	\$1,397,211		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash expenditures:																
Salaries	\$2,084,288	167,318	\$190,959	177,216	525,493											
Benefits	\$759,936	61,702	79,782	65,649	207,114											
Purchased Services	\$377,972	45,677	46,382	49,367	141,386											
Professional Development	\$66,509	10,280	4,353	3,777	16,592											
Facility Rent	\$686,522	59,664	60,130	59,522	179,316											
Office supplies	\$15,193	1,260	947	890	3,097											
Instructional supplies	\$73,002	51,550	4,207	1,802	57,559											
Curriculum	\$79,491	12,213	5,555	380	18,148											
Capital Reserve Expenditures	\$0	-	-	-	\$0											
Equipment	\$0	-	-	-	\$0											
Furniture and Fixtures	\$6,142	2,760	544	2,671	5,974											
Misc Expense	\$0	-	-	-	\$0											
Technology	\$92,215	3,548	-	586	4,134											
Capital Construction	\$213,527	300	190,461	196,404	387,165											
Cares Act Expenses	(\$356)	-	-	-	\$0											
Esser Expenses	\$19,892	-	-	-	\$0											
Other-Student activities	\$124,217	7,392	18,918	13,020	39,330											
Total cash expenditures	\$4,704,550	\$413,673	\$602,359	\$571,283	\$1,387,316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Change in Accounts Payable/Receivable	\$196,793	(\$161,660)	\$116,306	(\$246,389)	(\$311,733)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cash--end of month	\$5,342,927	\$5,208,043	\$5,204,701	\$4,841,088	\$4,841,088	\$4,841,088	\$0	\$0	\$0	\$5,342,927	\$0	\$0	\$0	\$0	\$0	\$5,342,927
Cash Balances:																
Operating account	\$4,519,625	\$4,386,751	\$4,379,478	\$4,015,210	\$4,015,210											
Savings account	\$145,561	145,592	145,641	145,693	145,693											
Money Market account	\$54,930	54,930	55,170	55,172	55,172											
New Building Fund	\$4,762	4,763	4,765	4,766	4,766											
Payment Account	\$1,515	1,047	12,265	17,366	17,366											
Colo Trust	\$200,605	200,851	201,194	201,574	201,574											
Student Activities Account	\$414,812	413,020	405,129	400,276	400,276											
Bento Business Card	\$1,117	1,088	1,059	1,030	1,030											
Total Cash--end of month	\$5,342,927	\$5,208,043	\$5,204,701	\$4,841,088	\$4,841,088	\$4,841,088	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted cash:																
Tabor 3%	\$0	\$0	\$0	\$0	\$0											
Capital Projects	\$121,555	131,803	131,803	131,803	131,803											
Other restricted:																
Fundraising for specific purpose	\$0	\$0	\$0	\$0	\$0											
Fees collected for specific purpose	\$0	\$0	\$0	\$0	\$0											
Unspent grant revenues	\$0	\$0	\$0	\$0	\$0											
Other?-name	\$0	\$0	\$0	\$0	\$0											
Unrestricted	\$221,372	5,076,240	5,072,898	4,709,285	4,709,285											
Total Cash--end of month	\$5,342,927	\$5,208,043	\$5,204,701	\$4,841,088	\$4,841,088	\$4,841,088	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Juniper Ridge Community School
as of September 30, 2022

	Audited 2020-21 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
Mill Levy Override 2017	\$137,194	\$30,524	22.25%	\$125,830	\$125,830	100.00%	\$29,852	23.72%	-2.20%
Mill Levy Override 1996 & 2004	172,017	40,854	23.75%	180,831	180,831	100.00%	42,079	23.27%	3.00%
Special Ed	83,800	22,031	26.29%	88,032	88,032	100.00%	34,375	39.05%	56.03%
Interest	948	124	13.03%	1,200	1,200	100.00%	991	82.62%	702.38%
Miscellaneous Income	5,274	356	6.75%	0	0		2,134		499.44%
Material Fees	28,166	32,166	114.20%	80,800	80,800	100.00%	38,200	47.28%	18.76%
Capital Construction Grant	103,252	27,447	26.58%	116,748	116,748	100.00%	31,386	26.88%	14.35%
CRF Allocation	0	0		0	0		0		
ESSER I Grant	0	0		0	0		0		
ESSER II Grant	129,528	0	0.00%	0	0		12,750		
ESSER III Grant	585,889	0	0.00%	0	0		21,129		
At Risk Mitigation Funding	30,216	0	0.00%	0	0		0		
Before and After Care	11,553	2,865	24.80%	0	0		4,110		43.45%
Refund MCVSD#51	48,344	2,947	6.10%	0	0		27,161		821.63%
Fundraising	25,207	17,792	70.58%	3,000	3,000	100.00%	21,690	723.00%	21.91%
Total Revenue	\$1,361,387	\$177,107	13.01%	\$596,441	\$596,441	100.00%	\$265,856	44.57%	50.11%
EXPENDITURE:									
Class Fund Expenses	\$421	\$11,233	2665.45%	\$0	\$0		\$4,571		-59.31%
CRF	0	0		0	0		0		
ESSER I	0	0		0	0		0		
ESSER II	87,884	15,213	17.31%	0	0		17,566		15.47%
ESSER III	629,173	81,843	13.01%	50,000	50,000	100.00%	48,497	96.99%	-40.74%
Festivals and Fairs	3,934	1,239	31.50%	0	0		1,705		37.63%
Gifts	30	0	0.00%	0	0		50		
HR/Background Checks	629	198	31.48%	382	382	100.00%	382	99.87%	92.68%
READ Act	66,543	14,492	21.78%	0	0		22,251		53.54%
Salaries	1,887,184	452,492	23.98%	2,031,039	2,031,039	100.00%	471,982	23.24%	4.31%
Special Ed Purchased Services	114,431	18,125	15.84%	111,000	111,000	100.00%	0	0.00%	-100.00%
Benefits	586,861	141,947	24.19%	625,776	625,776	100.00%	155,576	24.86%	9.60%
Utilities	98,060	23,462	23.93%	108,479	108,479	100.00%	29,785	27.46%	26.95%
Land Lease/Rentals	64,807	15,363	23.71%	50,095	50,095	100.00%	18,623	37.18%	21.22%
COP Payments - Building	501,983	125,350	24.97%	502,692	502,692	100.00%	125,600	24.99%	0.20%
Banking and Payroll Service Fee	2,130	1,791	84.07%	2,500	2,500	100.00%	804	32.17%	-55.09%
Advertising/Marketing	19,766	2,526	12.78%	15,000	15,000	100.00%	1,042	6.95%	-58.75%
Professional Development	51,995	10,221	19.66%	49,568	49,568	100.00%	12,947	26.12%	26.66%
Bad Debts	0	0		0	0		0		
Instructional Supplies	81,527	51,201	62.80%	100,942	100,942	100.00%	63,830	63.23%	24.67%
Admin Supplies/Postage/Telephone	11,043	2,912	26.37%	11,700	11,700	100.00%	5,279	45.12%	81.27%
Purchased Services	373,135	68,505	18.36%	247,464	247,464	100.00%	85,282	34.46%	24.49%
Equipment/Furniture	15,454	7,311	47.31%	10,000	10,000	100.00%	741	7.41%	-89.87%
Dues and Fees	7,698	3,848	49.98%	9,000	9,000	100.00%	4,187	46.52%	8.82%
Miscellaneous Expenses	168	8	4.76%	0	0		0		-100.00%
Ren Festival	1,140	285	25.00%	2,500	2,500	100.00%	95	3.80%	-66.67%
Contingency/Reserve	0	0		271,146	271,146	100.00%	0	0.00%	
Insurance	0	0		35,267	35,267	100.00%	0	0.00%	
Before and After Care Expenses	8,551	1,399	16.36%	0	0		1,271		-9.12%
Non-Revenue Festival	0	0		0	0		0		
Pupil Activities	1,860	0	0.00%	0	0		200		
Supplies/Equipment - Lease	0	0		600	600	100.00%	140	23.41%	
Board Events	2,737	275	10.05%	2,000	2,000	100.00%	0	0.00%	-100.00%
Fundraising Expenses	600	535	89.09%	2,000	2,000	100.00%	549	27.47%	2.73%
Family Council Expenses	2,872	2,310	80.43%	0	0		2,133		-7.67%
Tech Charge - UPN WAN	15,576	0	0.00%	0	0		0		
Facility Improvements & New Building	0	0		0	0		0		
Total Expenditure/Contingency	\$4,638,192	\$1,054,084	22.73%	\$4,239,149	\$4,239,149	100.00%	\$1,075,089	25.36%	1.99%
Expenditure/Contingency+(-) Revenue	(\$3,276,805)	(\$876,978)	26.76%	(\$3,642,708)	(\$3,642,708)	100.00%	(\$809,234)	22.22%	-7.72%
Transfer from General Fund*	\$3,530,166	\$843,752	23.90%	\$3,653,465	\$3,653,465	100.00%	\$913,366	25.00%	8.25%
Fund Balance (Deficit) at Beginning of Year	1,377,964	1,377,964	100.00%	1,391,294	1,631,325	117.25%	1,631,325	117.25%	18.39%
Fund Balance (Deficit) at End of Year	\$1,631,325	\$1,344,739	82.43%	\$1,402,050	\$1,642,082	117.12%	\$1,735,457	123.78%	29.06%

Juniper Ridge Community School Cash Flow for 2022-23

ACTUAL FYE 6/30/22	12/31/22 ACTUAL												3/31/23 ACTUAL			6/30/23 ACTUAL		
	as of September 30, 2022	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	TOTAL	TOTAL	TOTAL		
\$851,396 (A)	\$1,116,653	\$1,194,310	\$1,255,138	\$1,116,653	\$1,322,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,116,653		
Cash received:																		
State Student Per Pupil	\$3,530,166	\$304,455	\$304,455	\$304,455	\$913,366													
Mill Levy Override 2017	\$137,194	10,474	9,427	9,951	\$29,852													
Mill Levy Override 1996, 2004	\$172,017	14,026	14,026	14,026	\$42,079													
Capital Construction Grant	\$103,252	16,809	6,314	6,263	\$31,386													
Gift Donations	\$0	-	-	-	\$0													
ESSEI	\$0	-	-	-	\$0													
ESSEI II	\$129,528	-	-	12,750	\$12,750													
ESSEI III	\$565,889	-	-	21,129	\$21,129													
At Risk Mitigation Funding	\$30,216	-	-	11,458	\$34,375													
Special Ed	\$83,800	7,642	15,275	11,458	\$34,375													
Interest	\$948	351	300	340	\$991													
Miscellaneous Income	\$5,274	100	1,379	655	\$2,134													
Material Fees	\$28,166	400	37,800	2,120	\$38,200													
Midre and After Care	\$149,553	150	1,557	20,090	\$4,000													
Food Service	\$25,553	150	1,557	20,090	\$4,000													
Refund MVSD#51	\$48,344	5,620	10,858	10,783	\$27,161													
Total cash received	\$4,891,552	\$381,968	\$403,231	\$414,022	\$1,179,222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Cash expenditures:																		
Class Fund Expenses	\$421	\$134	\$772	\$3,664	\$4,571													
GRF	\$0	-	-	-	\$0													
ESSEI I	\$0	-	-	-	\$0													
ESSEI II	\$87,883	4,856	6,034	6,876	\$17,596													
ESSEI III	\$628,173	3,911	38,891	5,695	\$48,497													
Activities and Fees	\$3,334	50	332	1,374	\$1,756													
Background Checks	\$829	55	327	\$382	\$829													
READ Act	\$66,543	4,521	8,903	8,828	\$22,251													
Kindergarten Expenses	\$0	-	-	-	\$0													
Salaries	\$1,887,184	154,710	154,463	162,810	\$471,982													
Special Ed Purchased Services	\$114,431	-	-	-	\$0													
Benefits	\$586,861	50,553	53,842	51,181	\$155,576													
Utilities	\$88,060	11,526	8,889	9,371	\$29,785													
Light Lease/Rentals	\$64,807	5,882	6,471	6,471	\$18,623													
Payments - Building	\$501,963	41,867	41,867	41,867	\$123,600													
Equipment/Lease	\$2,100	616	616	131	\$140													
Supplies/Equipment - Lease	\$0	140	140	616	\$902													
Advertising/Marketing	\$19,766	283	356	403	\$1,042													
Professional Development	\$51,995	4,326	3,052	5,569	\$12,947													
Bad Debt	\$0	-	-	-	\$0													
Instructional Supplies	\$81,527	45,224	15,100	3,506	\$63,830													
Admin Supplies/Postage/Telephone	\$11,043	482	3,988	809	\$5,279													
Purchased Services	\$373,135	17,433	46,076	21,773	\$85,282													
Equipment/Furniture	\$15,484	92	649	649	\$1,411													
Office and Fees Expenses	\$1,698	-	229	-	\$417													
Materials	\$1,140	-	-	-	\$95													
Ren Fees Expenses	\$1,140	95	-	-	\$95													
Before and After Care Expenses	\$8,551	-	445	826	\$1,271													
Pupil Activities	\$1,860	-	200	200	\$200													
Board Events	\$2,737	-	19	531	\$549													
Fundraising Expenses	\$600	-	-	-	\$0													
Family Council Expenses	\$2,872	-	10	2,123	\$2,133													
Tech Charge - UPN WAN	\$15,576	-	-	-	\$0													
Facility Improvements/Building	\$0	-	-	-	\$0													
Food cash expenditures	\$4,538	\$48,717	\$48,717	\$34,656	\$1,075,250													
Change in cash and cash equivalents/Other/Receivable	\$3,139	\$65,370	\$48,370	\$47,954	\$1,322,355													
Total Cash--end of month	\$1,116,653	\$1,194,310	\$1,255,138	\$1,322,355	\$1,322,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,116,653		
Cash Balances:																		
Square	\$960	\$1,160	\$2,694	\$2,224	\$2,224													
ColorTrust	\$114,501	\$114,621	\$0	\$0	\$0													
Home Loan Operating	\$137,149	\$214,275	\$260,573	\$289,919	\$289,919													
Contingency & Repair Reserve Savings	\$497,063	\$497,211	\$497,359	\$525,551	\$525,551													
Home Loan Premier Savings	\$275,315	\$275,397	\$275,478	\$275,580	\$275,580													
Material Fees Checking	\$80,989	\$80,989	\$80,989	\$83,689	\$83,689													
Gift Cash	\$46	\$46	\$46	\$46	\$46													
Travel/Conferences Savings	\$10,125	\$10,125	\$125,297	\$125,297	\$125,297													
Total Cash--end of month	\$1,116,653	\$1,194,310	\$1,255,138	\$1,322,355	\$1,322,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Restricted cash:																		
Tabor 3%	\$117,196	\$127,497	\$127,497	\$127,497	\$127,497													
Capital Projects																		
Other restricted:																		
Fundraising for specific purpose																		
Fees collected for specific purpose																		
Unspent grant revenues																		
Other--name																		
Unreconciled	\$989,457	\$1,066,813	\$1,127,644	\$1,194,858	\$1,194,858													
Total Cash--end of month	\$1,116,653	\$1,194,310	\$1,255,138	\$1,322,355	\$1,322,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		

(A) Must equal prior month ending cash (OR beginning of year when adding cumulative quarterly income/expenses, as in September, December, etc.)
 (B) Each Total Cash--end of month must be equal each other

Mesa Valley Community School
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	78,829	16,965	21.52%	33,929	33,929	100.00%	12,375	36.47%	-27.05%
Capital Construction Grant	108,395	30,011	27.69%	80,600	80,600	100.00%	42,781	53.08%	42.55%
Mill Levy Override 2017	109,627	30,530	27.85%	80,980	80,980	100.00%	19,211	23.72%	-37.07%
Mill Levy Override 1996 & 2004	157,558	40,863	25.93%	116,376	116,376	100.00%	27,080	23.27%	-33.73%
Student Class Fees	152,471	0	0.00%	135,000	135,000	100.00%	0	0.00%	
Colorado Read Act	23,655	0	0.00%	0	0		0		
Donations - Restricted	0	15		0	0		25		72.98%
Donations - Unrestricted	203	0	0.00%	0	0		0		
Room Rental Fees	0	0		0	0		0		
Erate Projection	0	0		0	0		0		
Interest Income	1,268	35	2.78%	0	0		2,794		7826.35%
MCVSD Refund	0	0		0	0		30		
Insurance Proceeds	0	0		0	0		0		
Covid Funds	0	0		0	0		0		
Esser	407,271	0	0.00%	0	0		0		
On-behalf Payment from State	0	0		0	0		0		
Miscellaneous Income	0	0		0	0		0		
Total Revenue	\$1,039,278	\$118,418	11.39%	\$446,885	\$446,885	100.00%	\$104,297	23.34%	-11.92%
EXPENDITURE:									
Salaries/Benefits	\$2,295,696	\$632,637	27.56%	\$1,975,543	\$1,975,543	100.00%	\$504,545	25.54%	-20.25%
Professional/Tech Services	113,821	41,022	36.04%	0	0		15,872		-61.31%
Property Services	45,521	10,955	24.07%	0	0		10,919		-0.33%
Purchased Services	24,044	7,564	31.46%	121,250	121,250	100.00%	10,392	8.57%	37.39%
Professional Dev	3,147	0	0.00%	1,700	1,700	100.00%	0	0.00%	
D51 Direct Services	34,281	7,141	20.83%	19,000	19,000	100.00%	5,190	27.32%	-27.32%
D51/Add Personnel	101,846	19,016	18.67%	40,270	40,270	100.00%	11,834	29.39%	-37.77%
D51 Admin Charges	72,598	25,318	34.87%	70,537	70,537	100.00%	17,634	25.00%	-30.35%
Supplies	152,583	48,451	31.75%	111,856	111,856	100.00%	25,290	22.61%	-47.80%
Events	11,613	2,790	24.02%	9,250	9,250	100.00%	1,265	13.67%	-54.66%
Facility Lease	206,842	60,693	29.34%	207,195	207,195	100.00%	51,763	24.98%	-14.71%
Equipment/Furniture	15,315	7,125	46.52%	14,500	14,500	100.00%	4,940	34.07%	-30.66%
Dues/Fees	5,654	3,797	67.15%	4,000	4,000	100.00%	3,483	87.07%	-8.27%
Learner Funds	718,335	116,427	16.21%	440,000	440,000	100.00%	56,011	12.73%	-51.89%
Unused Student Funds 10%	0	0		(44,000)	44,000	-100.00%	0	0.00%	
Learner Contingency	0	0		0	0		0		
Capital Project-Building	405,432	0	0.00%	0	0		0		
Building Improvements	0	0		0	0		0		
Covid19 Expenses	0	0		0	0		0		
Equalization Adjustment	123,798	0	0.00%	0	0		0		
Esser Expenses	0	0		0	0		0		
Esser II Expenses	407,271	208,714	51.25%	0	0		0		-100.00%
Total Expenditure/Contingency	\$4,737,798	\$1,191,649	25.15%	2,971,101	3,059,101	102.96%	\$719,138	24.20%	-39.65%
Expenditure/Contingency+(-) Revenue	(\$3,698,520)	(\$1,073,231)	29.02%	(\$2,524,216)	(\$2,612,216)	103.49%	(\$614,841)	24.36%	-42.71%
Transfer from General Fund*	\$3,295,031	\$843,922	25.61%	\$2,351,240	\$3,284,895	139.71%	\$587,810	25.00%	-30.35%
Fund Balance (Deficit) at Beginning of Year	913,881	913,881	100.00%	913,881	510,392	55.85%	510,392	55.85%	-44.15%
Fund Balance (Deficit) at End of Year	\$510,392	\$684,572	134.13%	\$740,905	\$1,183,071	159.68%	\$483,361	65.24%	-29.39%

Mesa Valley Community School Cash Flow for 2022-23

as of September 30, 2022

ACTUAL 6/30/22 FYE	12/31/22 ACTUAL TOTAL												3/31/23 ACTUAL TOTAL		6/30/23 ACTUAL TOTAL	
	6/30/22	Jul-22	Aug-22	Sep-22	9/30/22 ACTUAL TOTAL	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	3/31/23 ACTUAL TOTAL	6/30/23 ACTUAL TOTAL
\$1,269,090 (A)	\$812,513	\$794,692	\$812,513	\$812,513	\$800,572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$812,513	\$812,513
Cash received:																
State Student/Per Pupil	\$3,295,031	\$195,937	\$195,937	\$195,937	\$587,810											
ECEA Spec Ed	\$78,829	2,751	5,499	4,125	\$12,375											
Capital Construction Grant	\$108,395	19,449	11,713	11,618	\$42,781											
Mill Levy Override 2017	\$6,741	6,067	6,067	6,004	\$19,211											
Mill Levy Override 1996 & 2004	\$157,559	9,027	9,027	9,027	\$27,080											
Student Class Fees	\$152,471	-	-	-	\$0											
Colorado Read Act	\$23,655	-	-	-	\$0											
Gifts/Contributions	\$203	-	-	25	\$25											
Room Rental Fees	\$0	-	-	-	\$0											
Erate	\$0	-	-	-	\$0											
Interest Income	\$1,268	720	989	1,085	\$2,794											
MCVSD Refund	\$0	-	-	30	\$30											
Esser	\$407,271	-	-	-	\$0											
Miscellaneous Income	\$0	-	-	-	\$0											
Total cash received	\$4,334,310	\$234,624	\$229,231	\$228,251	\$692,107	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash expenditures:																
Salaries/Benefits	\$2,295,696	\$176,917	\$163,117	\$164,511	\$504,545											
Professional/Tech Services	\$113,821	3,274	5,011	7,586	\$15,872											
Property Services	\$45,521	2,534	5,090	3,296	\$10,919											
Purchased Services	\$24,044	4,850	2,892	2,650	\$10,392											
Professional Dev	\$3,147	-	-	-	\$0											
D51 Direct Services	\$34,281	1,727	1,733	1,730	\$5,190											
D51/Add Personnel	\$101,846	5,122	3,356	3,356	\$11,834											
D51 Admin Charges	\$72,598	5,878	5,878	5,878	\$17,694											
Supplies	\$152,595	15,139	5,289	4,862	\$25,290											
Events	\$11,613	-	629	635	\$1,265											
Facility Lease	\$206,842	17,213	17,296	17,254	\$51,763											
Equipment/Furniture	\$15,315	3,486	1,210	245	\$4,940											
Dues/Fees	\$5,654	109	3,374	-	\$3,483											
Learner Funds	\$718,323	50	20,542	35,419	\$56,011											
Capital Project-Building	\$405,433	-	-	-	\$0											
Equalization Adjustment	\$123,798	-	-	-	\$0											
Esser Expenses	\$407,271	-	-	-	\$0											
Other Expenses	\$0	-	-	-	\$0											
Total cash expenditures	\$4,737,798	\$236,298	\$235,417	\$247,422	\$719,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Change in Accounts Payable/Receivable	(\$53,089)	(\$16,146)	\$30,765	\$471	\$15,090											
Total Cash--end of month	\$812,513 (B)	\$794,692	\$819,271	\$800,572	\$800,572	\$800,572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$812,513	\$812,513
Cash Balances:																
Operating account	\$303,990	\$285,449	\$309,039	\$289,229	\$289,229											
SBA Account	6,597	6,597	6,598	6,623	6,623											
CSAFE	401,487	402,063	402,853	403,721	403,721											
CSAFE Labor	100,439	100,583	100,781	100,998	100,998											
Total Cash--end of month	\$812,513 (B)	\$794,692	\$819,271	\$800,572	\$800,572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted cash:																
Tabor 3%	\$118,478	83,944	83,944	83,944	83,944											
Capital Projects																
Other restricted:																
Fundraising for specific purpose																
Fees collected for specific purpose																
Unspent grant revenues																
Other?--name																
Unrestricted	694,035	710,748	735,327	716,628	716,628											
Total Cash--end of month	\$812,513 (B)	\$794,692	\$819,271	\$800,572	\$800,572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(A) Must equal prior month ending cash (OR beginning of year when adding cumulative quarterly income/expenses, as in September, December, etc.)
 (B) Each Total Cash--end of month must be equal each other

Nutrition Services Fund (21)
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
REVENUE:									
Student Meals	\$27,275	\$2,856	10.47%	\$1,935,363	\$1,920,661	99.24%	\$136,577	7.06%	4682.11%
Ala Carte Lunch Sales	119,962	22,737	18.95%	113,816	123,928	108.88%	11,653	10.24%	-48.75%
Adult Meals	55,895	4,116	7.36%	54,019	58,427	108.16%	5,648	10.46%	37.22%
Federal Reimbursement	9,622,775	905,285	9.41%	5,593,740	5,417,386	96.85%	90,429	1.62%	-90.01%
State Reimbursement	59,810	0	0.00%	163,814	153,967	93.99%	0	0.00%	
Interest on Investment	3,343	0	0.00%	100	50,000	50000.00%	23,437	23437.00%	
Miscellaneous	13,517	16,896	125.00%	4,600	6,000	130.43%	119,373 *	2595.07%	606.52%
Commodities	888,037	162,645	18.32%	549,811	1,040,946	189.33%	367,519	66.84%	125.96%
Total Revenue	\$10,790,614	\$1,114,535	10.33%	\$8,415,263	\$8,771,315	104.23%	\$754,636	8.97%	-32.29%
EXPENDITURE:									
Salaries and Benefits	\$4,181,167	\$1,057,081	25.28%	\$4,854,848	\$4,756,396	97.97%	\$1,152,498	23.74%	9.03%
Food	3,154,503	626,106	19.85%	2,914,049	2,995,327	102.79%	717,137	24.61%	14.54%
Non-Food	1,565,078	305,145	19.50%	801,730	1,300,867	162.26%	489,778	61.09%	60.51%
Commodities	548,050	72,690	13.26%	549,811	731,960	133.13%	49,339	8.97%	-32.12%
Total Expenditure	\$9,448,798	\$2,061,022	21.81%	\$9,120,438	\$9,784,550	107.28%	\$2,408,752	26.41%	16.87%
Transfer from 2017 Mill Levy Override - Student Contact Days	87,502	19,448	22.23%	87,502	87,502	100.00%	21,876	25.00%	
Excess (Deficiency) of Revenue & Transfer	\$1,429,318			(\$617,673)	(\$925,733)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,116,507			3,066,737	3,545,825				
GAAP Basis Fund Balance (Deficit) at End of Year	\$3,545,825			\$2,449,064	\$2,620,092				
Reserves/Designations:									
Less Amount for Encumbrance Unreserved/Undesignated Fund Balance at End of Year	(511,038)			(15,000)	(15,000)				
	\$3,034,787			\$2,434,064	\$2,605,092				

* Cash receipts from schools - distribution to school revenue codes lags a month behind.

Anticipated will be updated quarterly and is based on Adopted Budget



Mesa County Valley School District 51
2022-23 Budget Summary Report, 1st Quarter

Presented: October 18, 2022

Government Designated Grants Fund (22)
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
REVENUE:									
Grant Revenue	\$37,662,183	\$9,529,880	25.30%	\$65,501,718	\$53,329,412	81.42%	\$10,935,522	16.70%	14.75%
Total Revenue	\$37,662,183	\$9,529,880	25.30%	\$65,501,718	\$53,329,412	81.42%	\$10,935,522	16.70%	14.75%
EXPENDITURE:									
Instructional Programs	\$15,752,814	\$3,344,383	21.23%	\$23,012,685	\$16,288,962	70.78%	\$2,714,827	11.80%	-18.82%
Pupil Support Services	14,781,478	2,258,507	15.28%	15,933,998	11,147,236	69.96%	2,786,809	17.49%	23.39%
General Administration Support Services	249,068	59,363	23.83%	919,934	339,096	36.86%	56,516	6.14%	-4.80%
School Administration Support Services	4,245,244	373,409	8.80%	5,604,979	14,766,648	263.46%	246,108	4.39%	-34.09%
Business Support Services	422,987	52,572	12.43%	7,816,699	590,244	7.55%	98,374	1.26%	87.12%
Central Support Services	577,103	82,044	14.22%	769,870	537,900	69.87%	89,650	11.64%	9.27%
Community Services & Other Support Services	1,022,689	118,222	11.56%	916,800	864,975	94.35%	391,027	42.65%	230.76%
Facilities/Construction Services	502,800	61,939	12.32%	10,406,654	8,674,251	83.35%	5,017	0.05%	-91.90%
Other Uses	108,000	27,000	25.00%	120,100	120,100	100.00%	30,000	24.98%	11.11%
Total Expenditure	\$37,662,183	\$6,377,439	16.93%	\$65,501,718	\$53,329,412	81.42%	\$6,418,328	9.80%	0.64%
GAAP Basis Result of Operations	\$0	\$3,152,441		\$0	\$0		\$4,517,194		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	0		0	0		0		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$3,152,441		\$0	\$0		\$4,517,194		
Reserves/Designations:									
Inventories									
Encumbrances	(1,066,890)	(1,123,793)					(780,691)		
Unreserved/Undesignated Fund Balance	(\$1,066,890)	\$2,028,648		\$0	\$0		\$3,736,504		

Anticipated will be updated quarterly and is based on Adopted Budget

Physical Activities Fund (23)
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
REVENUE:									
Athletic Fees/Passes	\$344,833	\$1,450	0.42%	\$340,000	\$340,000	100.00%	\$83,200	24.47%	5637.93%
Gate Receipts	311,084	77,951	25.06%	260,000	260,000	100.00%	77,760	29.91%	-0.25%
Misc Revenue	15,796	0	0.00%	36,000	36,000	100.00%	0	0.00%	
Total Revenue	\$671,713	\$79,401	11.82%	\$636,000	\$636,000	100.00%	\$160,960	25.31%	102.72%
EXPENDITURE:									
Playoffs	\$203,222	\$11,376	5.60%	\$128,000	\$175,000	136.72%	\$7,363	5.75%	-35.28%
Basketball, Girls	49,671	258	0.52%	52,000	52,000	100.00%	126	0.24%	-51.16%
Cheerleader/Poms	8,494	0	0.00%	15,000	15,000	100.00%	0	0.00%	
Golf, Girls	4,516	0	0.00%	8,000	8,000	100.00%	(75)	-0.94%	
Soccer, Girls	29,836	0	0.00%	24,000	24,000	100.00%	3	0.01%	
Softball, Girls	35,647	12,495	35.05%	40,000	40,000	100.00%	24,960	62.40%	99.76%
Swimming, Girls	3,806	0	0.00%	12,000	12,000	100.00%	0	0.00%	
Tennis, Girls	10,620	0	0.00%	6,500	6,500	100.00%	(1,076)	-16.55%	
Lacrosse, Girls	23,127	0	0.00%	27,000	27,000	100.00%	0	0.00%	
Volleyball	59,007	22,253	37.71%	48,000	48,000	100.00%	23,686	49.35%	6.44%
Wrestling, Girls	9,392	0	0.00%	12,000	12,000	100.00%	0	0.00%	
Baseball	42,026	536	1.28%	40,000	40,000	100.00%	290	0.73%	-45.90%
Basketball, Boys	66,145	0	0.00%	52,000	52,000	100.00%	0	0.00%	
Football	137,960	27,865	20.20%	130,500	130,500	100.00%	11,074	8.49%	-60.26%
Golf, Boys	9,562	7,505	78.49%	8,000	8,000	100.00%	9,025	112.81%	20.25%
Soccer, Boys	25,347	12,784	50.44%	24,000	24,000	100.00%	11,431	47.63%	-10.58%
Swimming, Boys	3,256	0	0.00%	10,000	10,000	100.00%	0	0.00%	
Tennis, Boys	7,771	6,661	85.72%	6,500	6,500	100.00%	4,461	68.63%	-33.03%
Lacrosse, Boys	27,417	0	0.00%	27,000	27,000	100.00%	0	0.00%	
Wrestling, Boys	61,368	0	0.00%	48,000	48,000	100.00%	350	0.73%	
Cross Country	12,821	7,669	59.82%	12,000	12,000	100.00%	6,701	55.84%	-12.62%
Track	50,824	140	0.28%	32,000	32,000	100.00%	0	0.00%	-100.00%
Contingency	0	0		5,000	5,000	100.00%	0	0.00%	
Vehicle Use	25,505	0	0.00%	7,000	12,000	171.43%	0	0.00%	
Athletic Director Travel	1,370	96	7.01%	3,000	3,000	100.00%	250	8.33%	160.42%
Catastrophic Insurance	0	0		7,500	7,500	100.00%	0	0.00%	
Scholarship Fund/Other	191	0	0.00%	1,000	1,000	100.00%	232	23.20%	
Total Expenditure	\$908,901	\$109,638	12.06%	\$786,000	\$838,000	106.62%	\$98,801	12.57%	-9.88%
Excess (Deficiency) of Revenue	(\$237,188)			(\$150,000)	(\$202,000)				
Transfer from General Fund	150,000	150,000		150,000	150,000		150,000		
Excess (Deficiency) of Revenue & Transfer	(\$87,188)			\$0	(\$52,000)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	186,295			12,312	99,107				
GAAP Basis Fund Balance (Deficit) at End of Year	\$99,107			\$12,312	\$47,107				

Anticipated will be updated quarterly and is based on Adopted Budget



Mesa County Valley School District 51
2022-23 Budget Summary Report, 1st Quarter

Presented: October 18, 2022

Beverage Fund (27)
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
REVENUE:									
Commissions	\$54,670	\$21,238	38.85%	\$36,000	\$36,000	100.00%	\$16,090	44.69%	-24.24%
Electrical	6,300	6,300	100.00%	7,308	7,308	100.00%	6,468	88.51%	2.67%
Interest	800	12	1.50%	1,200	1,200	100.00%	4,146	345.50%	34450.00%
Miscellaneous	0	0		15,000	15,000	100.00%	15,000	100.00%	
Total Revenue	\$61,770	\$27,550	44.60%	\$59,508	\$59,508	100.00%	\$41,704	70.08%	51.38%
EXPENDITURE:									
SBA Accounts	\$23,325	\$23,325	100.00%	\$35,000	\$37,158	106.17%	\$37,158	106.17%	59.31%
Staff Development	2,244	0	0.00%	21,000	12,000	57.14%	1,624	7.73%	
Programs:									
Projects	4,937	0	0.00%	20,200	20,000	99.01%	11,367	56.27%	
Recognition	0	0		0	0		0		
Board Approved Programs	255	0		4,000	3,000	75.00%	0	0.00%	
Electrical Reimbursement	0	0		7,308	7,308	100.00%	0	0.00%	
Total Expenditure	\$30,761	\$23,325	75.83%	\$87,508	\$79,466	90.81%	\$50,149	57.31%	115.00%
Excess (Deficiency) of Revenue	\$31,009			(\$28,000)	(\$19,958)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	279,073			286,982	310,082				
GAAP Basis Fund Balance (Deficit) at End of Year	\$310,082			\$258,982	\$290,124				
Reserves/Designations:									
Less Amount for Encumbrance	(7,879)			(5,000)	(5,000)				
Fund Balance at End of Year	\$302,203			\$253,982	\$285,124				

	21-22 Actual	22-23 Adopted
Student Activities	\$0	\$2,200
Music	4,937	5,000
Athletics	0	8,000
Elementary Physical Activities	0	5,000
Total	\$4,937	\$20,200

Anticipated will be updated quarterly and is based on Adopted Budget

Student Body Activities Fund (29)
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
REVENUE:									
Local Revenues - Student Activities	\$4,884,793	\$1,487,226	30.45%	\$6,000,000	\$5,150,470	85.84%	\$1,568,114	26.14%	5.44%
Total Revenue	\$4,884,793	\$1,487,226	30.45%	\$6,000,000	\$5,150,470	85.84%	\$1,568,114	26.14%	5.44%
EXPENDITURE:									
Student Activities	4,698,059	\$731,118	15.56%	\$6,000,000	\$5,394,988	89.92%	\$839,575	13.99%	14.83%
Total Expenditure	\$4,698,059	\$731,118	15.56%	\$6,000,000	\$5,394,988	89.92%	\$839,575	13.99%	14.83%
Excess (Deficiency) of Revenue	\$186,734			\$0	(\$244,518)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,883,805			3,394,030	3,070,539				
GAAP Basis Fund Balance (Deficit) at End of Year	\$3,070,539			\$3,394,030	\$2,826,021				
Assigned to:									
Less Amount for Encumbrance	(49,319)			(5,000)	(5,000)				
Unassigned Fund Balance	\$3,021,220			\$3,389,030	\$2,821,021				

Anticipated will be updated quarterly and is based on Adopted Budget

Bond Redemption Fund (31)
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
REVENUE:									
Local Property Taxes	\$23,146,811	\$88,103	0.38%	\$23,255,813	\$23,139,534	99.50%	\$198,028	0.85%	124.77%
Delinquent Taxes	38,071	5,833	15.32%	10,000	5,352	53.52%	820	8.20%	-85.94%
Total Revenue	\$23,184,882	\$93,936	0.41%	\$23,265,813	\$23,144,886	99.48%	\$198,848	0.85%	111.68%
EXPENDITURE:									
Bond Principal:									
2011 Series	\$9,185,000	\$0	0.00%	\$9,650,000	\$9,650,000	100.00%	\$0	0.00%	
2012 Refinance	75,000	0	0.00%	0	0		0		
2018 Series	0	0		0	0		0		
2022 Series	0	0		0	0		0		
Bond Interest Coupons Redeemed:									
2011 Series	1,683,700	0	0.00%	1,258,750	1,258,750	100.00%	0	0.00%	
2012 Refinance	9,469	0	0.00%	8,625	8,625	100.00%	0	0.00%	
2018 Series	6,172,188	0	0.00%	6,172,188	6,172,188	100.00%	0	0.00%	
2022 Series	1,382,437	0	0.00%	4,001,950	4,001,950	100.00%	0	0.00%	
Total Expenditure	\$18,507,794	\$0	0.00%	\$21,091,513	\$21,091,513	100.00%	\$0	0.00%	
Excess (Deficiency) of Revenue	\$4,677,088			\$2,174,300	\$2,053,373				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	16,793,483			21,344,505	21,470,571				
GAAP Basis Fund Balance (Deficit) at End of Year	\$21,470,571			\$23,518,805	\$23,523,944				
Mill Levy	11.028			11.028					
Assessed Value	\$2,108,830,687 *			\$2,108,830,687 *					

* Certification of Mill Levy December 14, 2021

Anticipated will be updated quarterly and is based on Adopted Budget



Mesa County Valley School District 51
2022-23 Budget Summary Report, 1st Quarter

Presented: October 18, 2022

Building Fund (41)
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$286,121	\$3,020	1.06%	\$400,000	\$2,942,469	735.62%	\$727,533	181.88%	23990.50%
Total Revenue	\$286,121	\$3,020	1.06%	\$400,000	\$2,942,469	735.62%	\$727,533	181.88%	23990.50%
EXPENDITURE:									
Building Construction & Improvements	\$5,510,049	\$19,039	0.35%	\$49,054,968	\$44,775,360	91.28%	\$2,651,076	5.40%	13824.45%
Equipment	77,669	77,669	100.00%	0	0		0		-100.00%
Construction Services	3,494,285	326,691	9.35%	0	4,279,608		1,069,902		227.50%
Total Expenditure	\$9,082,003	\$423,399	4.66%	\$49,054,968	\$49,054,968	100.00%	\$3,720,978	7.59%	778.83%
Excess (Deficiency) of Revenue	(\$8,795,882)			(\$48,654,968)	(\$46,112,499)				
Sale of Bonds	\$95,040,000			\$0	\$0				
Premium/Discount	20,523,499			0	0				
Less: Issuance Costs	(563,499)			0	0				
Net Sale of Bonds	\$115,000,000			\$0	\$0				
Excess (Deficiency) of Revenue	\$106,204,118			(\$48,654,968)	(\$46,112,499)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	20,332,268			125,366,305	126,536,386				
GAAP Basis Fund Balance (Deficit) at End of Year	\$126,536,386			\$76,711,337	\$80,423,887				
Assigned to:									
Less Amount for Encumbrance	0			0	0				
Unassigned Fund Balance	\$126,536,386			\$76,711,337	\$80,423,887				

Proceeds from bonds approved by voters in the November 7, 2017 election will be used to build a new Orchard Mesa Middle School, add gyms at Palisade High School and Dual Immersion Academy, and complete priority 1 maintenance projects, technology upgrades, and security features at schools across the District.

Proceeds from bonds approved by voters in the November 8, 2021 election will be used to build a new Grand Junction High School.

Anticipated will be updated quarterly and is based on Adopted Budget

Capital Projects Fund (43)
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$35,413	\$576	1.63%	\$40,000	\$624,432	1561.08%	\$156,108	390.27%	27002.08%
Charter School Lease Payments (COP's)	709,345	177,030	24.96%	704,825	704,825	100.00%	178,940	25.39%	1.08%
COP Refunding Proceeds	0	0		0	0		0		
Sale of Property	915,095	0	0.00%	0	0		0		
Other Local/Misc Revenue	714,661	700	0.10%	1,590,350	3,564,661	224.14%	2,850,000	179.21%	407042.86%
Capital/Right of Use Leases	3,091,814	0	0.00%	241,500	241,500	100.00%	0	0.00%	
Total Revenue	\$5,466,328	\$178,306	3.26%	\$2,576,675	\$5,135,418	199.30%	\$3,185,048	123.61%	1686.28%
EXPENDITURE:									
Ground Improvement/Land	\$327,716	\$12,889	3.93%	\$125,000	\$125,000	100.00%	\$18,229	152.00%	1374.09%
Buildings	1,229,088	259,173	21.09%	1,200,000	767,634	63.97%	189,995	156.52%	624.70%
Equipment	40,649	361,914	890.34%	1,155,215	1,878,224	162.59%	1,878,224	0.00%	418.97%
Capital/Right of Use Leases	3,091,814	0	0.00%	0	241,500		0		
Other Capital Outlay	128,893	107,598	83.48%	441,459	338,291	76.63%	115,443	26.15%	7.29%
Subtotal	\$4,818,160	\$741,574	15.39%	\$2,921,674	\$3,350,649	114.68%	\$2,201,891	75.36%	196.92%
CHARTER SCHOOL DEBT SERVICE:									
Professional Services	\$2,500	\$0	0.00%	\$2,500	\$2,500	100.00%	\$0	0.00%	
COP Financing Principal	270,000	0	0.00%	285,000	285,000	100.00%	0	0.00%	
COP Financing Interest	431,200	0	0.00%	417,325	417,325	100.00%	0	0.00%	
Subtotal	\$703,700	\$0	0.00%	\$704,825	\$702,325	99.65%	\$0	0.00%	
DISTRICT DEBT SERVICE									
Lease Financing	\$1,670,223	\$1,337,566	80.08%	\$2,212,672	\$2,212,672	100.00%	\$592,976	26.80%	-55.67%
Professional Services	2,500	0	0.00%	2,500	2,500		0		
COP Financing Principal	0	0		375,000	375,000	100.00%	0	0.00%	
COP Financing Interest	139,346	0	0.00%	135,053	135,053	100.00%	0	0.00%	
Subtotal	\$1,812,069	\$1,337,566	73.81%	\$2,725,225	\$2,725,225	100.00%	\$592,976	21.76%	-55.67%
Total Expenditure	\$7,333,929	\$2,079,140	28.35%	\$6,351,724	\$6,778,199	106.71%	\$2,794,867	44.00%	34.42%
Excess (Deficiency) of Revenue	(\$1,867,601)			(\$3,775,049)	(\$1,642,781)				
Transfer from General Fund	2,375,970	593,993		2,275,970	2,275,970		568,993		
Excess (Deficiency) of Revenue and Transfer	\$508,369			(\$1,499,079)	\$633,189				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	15,384,813			14,323,388	15,893,182				
GAAP Basis Fund Balance (Deficit) at End of Year	\$15,893,182			\$12,824,309	\$16,526,371				
Less Reserves:									
Encumbrances/Reserves	(3,265,831)			(300,000)	(300,000)				
Emergency Requirement Nondesignated Fund	(6,227,336)			(7,527,429)	(6,227,336)				
Balance at End of Year	\$6,400,015			\$4,996,880	\$9,999,035				

2021-22 Actual

Transfer: \$186.84 X 20,744.56 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

2022-23 Adopted Budget

Transfer: \$185.74 X 20,329.56 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,275,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,775,970</u>

Anticipated will be updated quarterly and is based on Adopted Budget

Medical Insurance Fund (62)
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
REVENUE:									
Medical Insurance Premiums	\$22,168,948	\$4,897,337	22.09%	\$24,631,804	\$22,751,742	92.37%	\$5,667,278	23.01%	15.72%
Cobra Insurance Premiums	205,791	48,433	23.54%	250,000	144,635	57.85%	34,040	13.62%	-29.72%
Interest on Investments	3,915	0	0.00%	200	44,792	22396.00%	11,198	5599.00%	
Total Revenue	\$22,378,654	\$4,945,770	22.10%	\$24,882,004	\$22,941,169	92.20%	\$5,712,516	22.96%	15.50%
EXPENDITURE:									
Medical - Administration/ Contracted Service	\$2,421,451	\$649,243	26.81%	\$2,800,000	\$2,325,135	83.04%	\$656,230	23.44%	1.08%
Medical Services	18,021,093	4,941,281	27.42%	21,700,000	19,796,481	91.23%	4,059,254	18.71%	-17.85%
Supplies/Equipment	0	0		4,000	2,000	50.00%	1,587	39.68%	
Miscellaneous	32,274	7,021	21.75%	195,000	25,928	13.30%	6,482	3.32%	-7.68%
Training	0	505		1,000	1,000	100.00%	0	0.00%	-100.00%
Total Expenditure	\$20,474,818	\$5,598,050	27.34%	\$24,700,000	\$22,150,544	89.68%	\$4,723,553	19.12%	-15.62%
Excess (Deficiency) of Revenue	\$1,903,836			\$182,004	\$790,625				
Transfer from General Fund	0	0		1,500,000	1,500,000		0		
Excess (Deficiency) of Revenue and Transfer	\$1,903,836			\$1,682,004	\$2,290,625				
GAAP FUND BALANCE:									
Beginning of Year	752,563			1,544,542	2,656,399				
End of Year	\$2,656,399			\$3,226,546	\$4,947,024				

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Adopted Budget



Mesa County Valley School District 51
2022-23 Budget Summary Report, 1st Quarter

Presented: October 18, 2022

Dental Insurance Fund (63)
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
REVENUE:									
Premiums	\$1,273,876	\$316,219	24.82%	\$1,360,024	\$1,180,281	86.78%	\$303,935	22.35%	-3.88%
Total Revenue	\$1,273,876	\$316,219	24.82%	\$1,360,024	\$1,180,281	86.78%	\$303,935	22.35%	-3.88%
EXPENDITURE:									
Dental - Administration	\$91,202	\$15,506	17.00%	\$88,839	\$88,855	100.02%	\$15,107	17.00%	-2.57%
Dental - Claims/Services	1,086,797	248,621	22.88%	1,266,286	1,101,603	86.99%	252,008	19.90%	1.36%
Total Expenditure	\$1,177,999	\$264,127	22.42%	\$1,355,125	\$1,190,458	87.85%	\$267,115	19.71%	1.13%
Excess (Deficiency) of Revenue	\$95,877			\$4,899	(\$10,177)				
GAAP FUND BALANCE:									
Beginning of Year	300,201			414,075	396,078				
End of Year	\$396,078			\$418,974	\$385,901				

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Adopted Budget

Insurance Fund (64)
as of September 30, 2022

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 9/30/21	% of Actual	2022-23 Adopted Budget	2022-23 EOY Anticipated as of 9/30/22	% of Budget	2022-23 Actual 9/30/22	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$13,497	\$257	1.90%	\$6,000	\$251,546	4192.43%	\$55,899	931.65%	21650.58%
Insurance Premium-Employee Benefits	943,847	0	0.00%	1,385,000	1,029,737	74.35%	0	0.00%	
Miscellaneous Revenue	36,341	4,712	12.97%	12,000	44,048	367.07%	11,012	91.77%	133.70%
Total Revenue	\$993,685	\$4,969	0.50%	\$1,403,000	\$1,325,331	94.46%	\$66,911	4.77%	1246.57%
EXPENDITURE:									
Salaries and Benefits	\$898,090	\$216,587	24.12%	\$994,734	\$1,030,904	103.64%	\$248,617	24.99%	14.79%
Workers' Compensation	851,429	191,711	22.52%	1,200,000	1,401,220	116.77%	315,504	26.29%	64.57%
Insurance Premiums / Bonds	915,994	829,083	90.51%	1,111,000	916,552	82.50%	829,588	74.67%	0.06%
Uninsured Losses / Claims	166	0	0.00%	1,000	800	80.00%	0	0.00%	
Supplies / Other	119,244	21,253	17.82%	190,000	118,052	62.13%	13,189	6.94%	-37.94%
Employee Assistance Program	94,689	28,121	29.70%	150,000	150,000	100.00%	0	0.00%	-100.00%
Wellness Program	3,583	39	1.09%	5,000	0	0.00%	0	0.00%	-100.00%
Total Expenditure	\$2,883,195	\$1,286,794	44.63%	\$3,651,734	\$3,617,528	99.06%	\$1,406,898	38.53%	9.33%
Excess (Deficiency) of Revenue	(\$1,889,510)			(\$2,248,734)	(\$2,292,197)				
Transfer from General Fund	1,500,000	375,000		1,500,000	1,500,000		375,000		
Excess (Deficiency) of Revenue & Transfer	(\$389,510)			(\$748,734)	(\$792,197)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	6,000,796			5,533,379	5,611,286				
GAAP Basis Fund Balance (Deficit) at End of Year	\$5,611,286			\$4,784,645	\$4,819,089				
Reserves/Designations:									
Less Amount for Encumbrances	0			(5,000)	(5,000)				
Unreserved/Undesignated Fund Balance at End of Year	\$5,611,286			\$4,779,645	\$4,814,089				

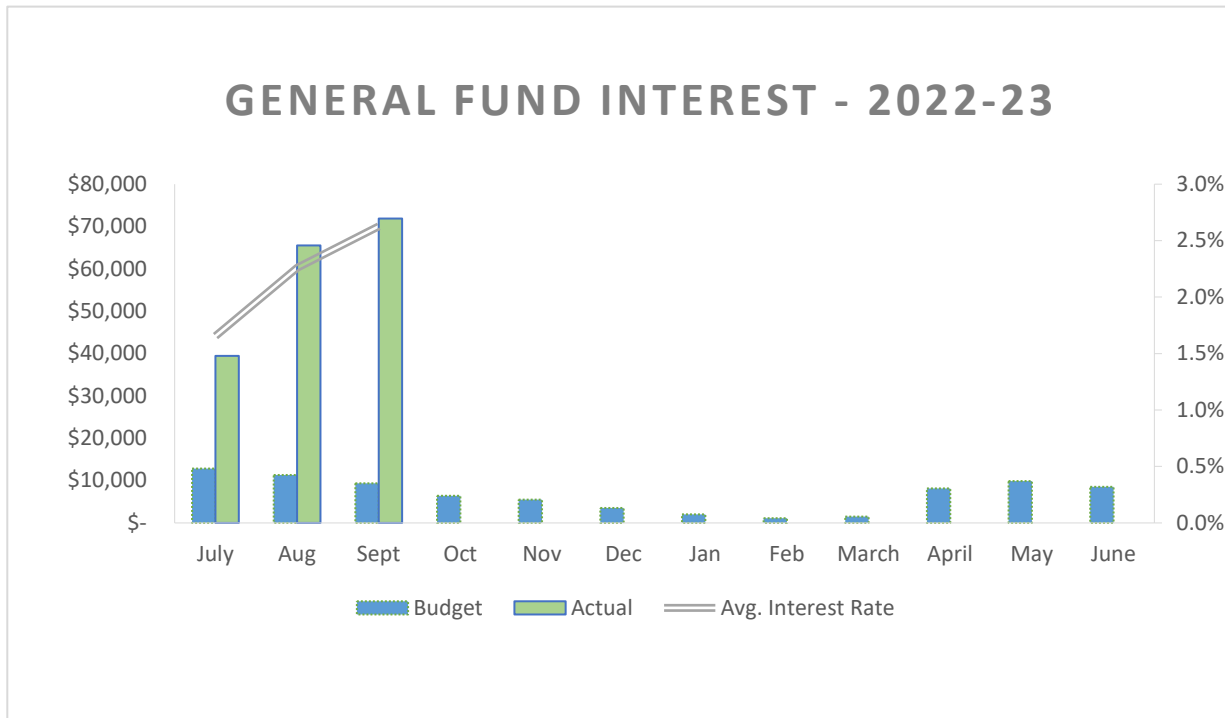
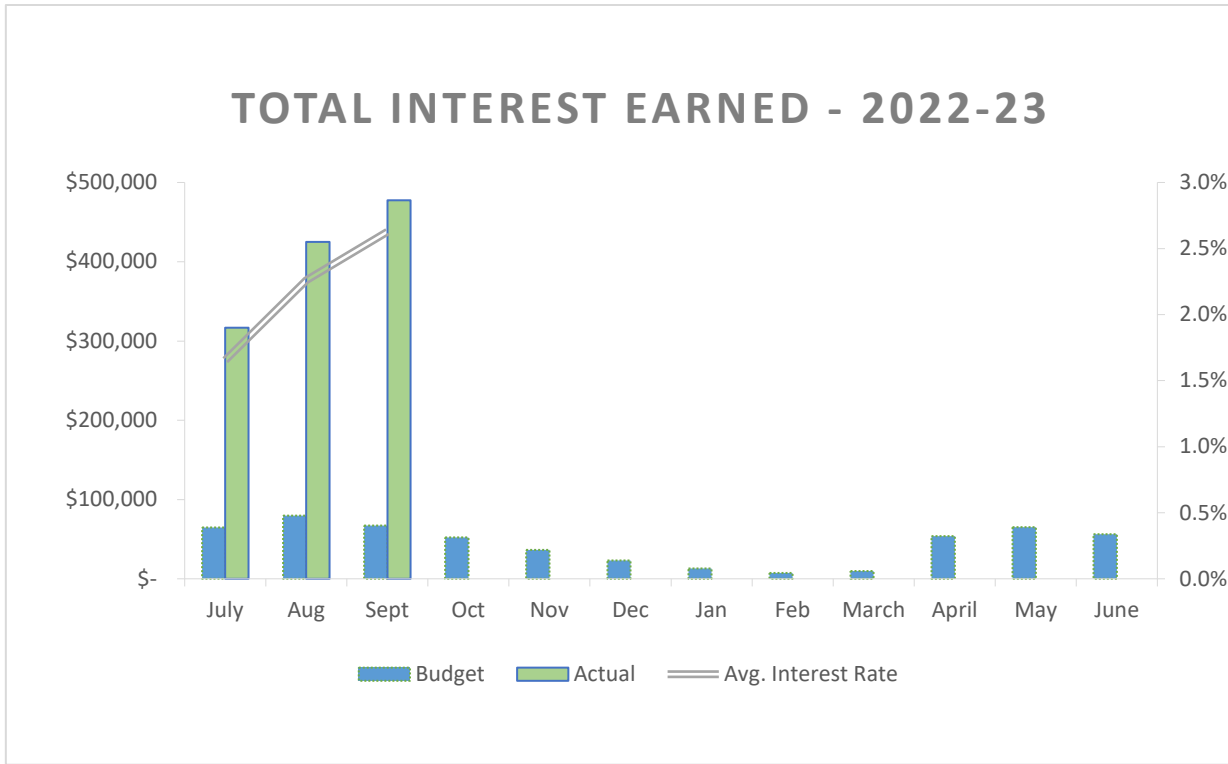
2021-22 Actual

Transfer: \$186.84 X 20,744.56 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,375,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,875,970</u>

2022-23 Adopted Budget

Transfer: \$185.74 X 20,329.56 to Capital Projects/Insurance Reserve	
Capital Projects	\$ 2,275,970
Insurance Reserve	\$ 1,500,000
	<u>\$ 3,775,970</u>

Anticipated will be updated quarterly and is based on Adopted Budget





Mesa County Valley School District 51
September 2022 Budget Charts, 1st Quarter
Presented: October 18, 2022

All Funds						
Type of Investment	Fund	Bank or Safekeeping	Amount	Date Acquired	Interest Rate	
C-SAFE - Mesa County	31	In Trust with Mesa County Treasurer	\$21,708,795	6/27/03	2.620%	
C-SAFE - General	Pooled	US Bank - Denver	36,668,438		2.620%	
C-SAFE - 2018 Bond	41	US Bank - Denver	18,020,232	2/1/18	2.640%	
C-SAFE - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	57,943,381	1/26/22	2.640%	
Colo Trust - General	Pooled	Wells Fargo Bank - Denver	28,652,825	4/26/97	2.621%	
Colo Trust - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	57,947,743	1/26/22	2.621%	
Total			\$220,941,414			



Mesa County Valley School District 51
September 2022 Budget Charts, 1st Quarter
 Presented: October 18, 2022

Schedule of Interest Earned (All Funds)

Source	General Fund		Colorado Preschool Program		Capital Reserve		Insurance Reserve	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$176,827	\$176,827	\$0	\$0	\$156,108	\$156,108	\$55,899	\$55,899

Source	Nutrition Services		Beverage Fund		Health Insurance		2017 Mill Levy Override	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$23,437	\$23,437	\$4,145	\$4,145	\$11,198	\$11,198	\$64,243	\$64,243

Source	Building Projects		Student Body Activities	
	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$727,533	\$727,533	\$53	\$53

* Pooled funds are checking account, Colo Trust General and C-SAFE General

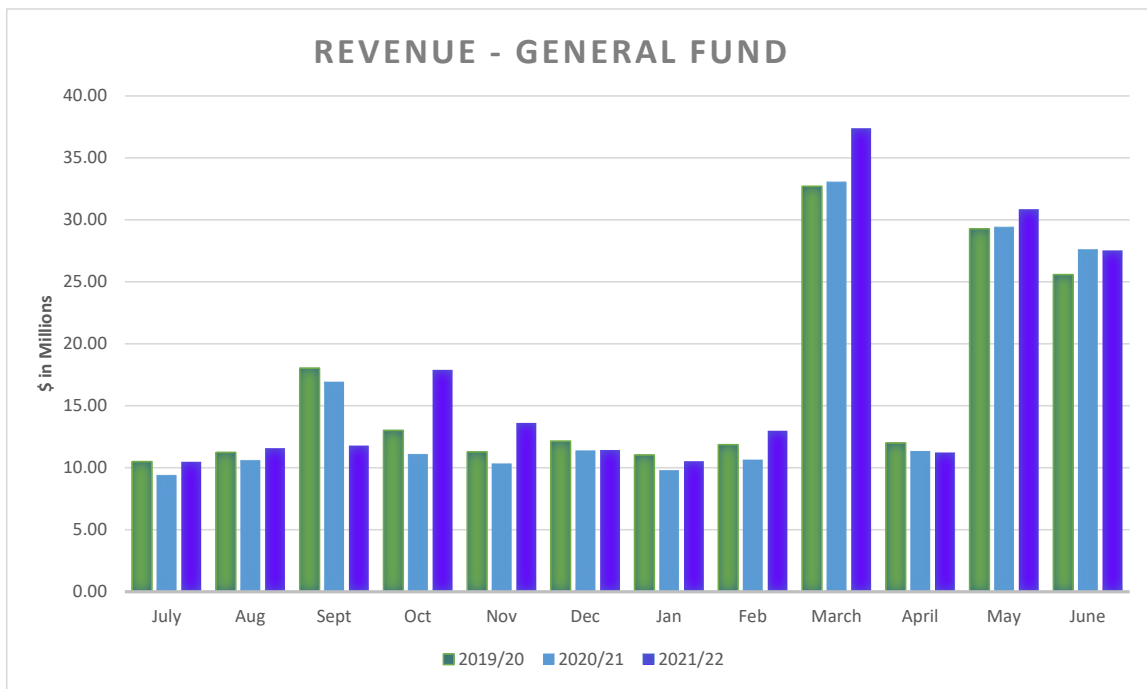
NOTE: Earnings are not known and allocated to funds until after the end of the month, so earnings are usually recorded a month behind. For example, interest from July is not reported until August.

General Fund (10)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$46,665,110	\$45,647,523	97.82%	\$53,825,529	\$52,972,327	98.41%	\$53,609,770	99.60%	17.44%
Specific Ownership	9,074,847	10,853,828	119.60%	9,872,597	10,054,819	101.85%	10,982,372	111.24%	1.18%
Interest	150,000	36,231	24.15%	100,000	42,459	42.46%	135,454	135.45%	273.86%
Other Local	1,378,382	2,472,098	179.35%	1,778,382	2,086,353	117.32%	1,312,958	73.83%	-46.89%
Override Election 1996	5,236,474	5,115,590	97.69%	5,341,204	5,322,260	99.65%	5,342,703	100.03%	4.44%
Override Election 2004	4,000,000	3,913,631	97.84%	4,000,000	3,991,904	99.80%	4,002,350	100.06%	2.27%
State	118,167,242	119,503,119	101.13%	128,280,475	130,939,216	102.07%	131,552,407	102.55%	10.08%
Mineral Lease	123,368	566,545	459.23%	350,000	350,000	100.00%	310,965	88.85%	-45.11%
CARES Act ESSER	3,200,151	3,409,529	106.54%	0	0		0		-100.00%
Federal	66,661	79,520	119.29%	66,661	77,576	116.37%	81,562	122.35%	2.57%
Total Revenue	\$188,062,235	\$191,597,614	101.88%	\$203,614,848	\$205,836,914	101.09%	\$207,330,541	101.82%	8.21%
EXPENDITURE:									
Instructional Programs	\$106,486,462	\$95,122,735	89.33%	\$115,544,395	\$114,635,484	99.21%	\$112,601,851	97.45%	18.38%
Pupil Support Services	20,626,430	19,900,124	96.48%	21,912,250	20,657,276	94.27%	19,784,459	90.29%	-0.58%
General Administration Support Services	2,773,083	2,717,246	97.99%	3,001,997	3,064,695	102.09%	3,321,171	110.63%	22.23%
School Administration Support Services	14,835,193	15,272,177	102.95%	16,510,327	15,779,676	95.57%	15,888,656	96.23%	4.04%
Business Support Services	24,081,733	24,492,103	101.70%	24,990,441	25,980,107	103.96%	24,966,528	99.90%	1.94%
Central Support Services	6,599,885	7,516,518	113.89%	6,764,439	6,605,308	97.65%	9,075,011	134.16%	20.73%
Community Services & Other Support Services	64,732	34,000	52.52%	64,732	46,000	71.06%	34,500	53.30%	1.47%
Other Uses/Leases	222,500	1,606,707	722.12%	222,500	530,621	238.48%	1,127,156	506.59%	-29.85%
Total Expenditure	\$175,690,018	\$166,661,610	94.86%	\$189,011,081	\$187,299,167	99.09%	\$186,799,332	98.83%	12.08%
Transfer to Charter Schools/CPP	\$11,754,007	\$11,949,251	101.66%	\$14,035,171	\$14,035,171	100.00%	\$14,113,380	100.56%	18.11%
Transfer to Capital Projects/Insurance	3,875,970	3,875,970	100.00%	3,875,970	3,875,970	100.00%	3,875,970	100.00%	0.00%
Transfer to Physical Activities	200,000	200,000	100.00%	150,000	150,000	100.00%	150,000	100.00%	-25.00%
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	(3,474,102)	(3,474,102)	100.00%	(3,093,709)	(3,093,709)	100.00%	(3,093,709)	100.00%	-10.95%
Transfer from 2017 Mill Levy Override - Professional Development Day	(636,840)	(636,840)	100.00%	(485,269)	(485,269)	100.00%	(485,269)	100.00%	-23.80%
Total Expenditure and Transfers	\$187,409,053	\$178,575,889	95.29%	\$203,493,244	\$201,781,330	99.16%	\$201,359,704	98.95%	12.76%
GAAP Basis Result of Operations	653,182	13,021,725		121,604	4,055,584		5,970,837		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	12,210,982	12,210,982		25,232,707	25,232,707		25,232,707		
GAAP Basis Fund Balance (Deficit) at End of Year	\$12,864,164	\$25,232,707		\$25,354,311	\$29,288,291		\$31,203,544		
Reserves/Designations:									
Committed Reserves: 10% Exp./Transfers	\$0	(\$17,788,256)		(\$20,349,324)	(\$20,178,133)		(\$20,135,970)		
Unspendable: Inventories	(250,000)	(261,154)		(250,000)	(250,000)		(286,865)		
Unspendable: Encumbrances	(300,000)	(392,039)		(300,000)	(300,000)		(533,693)		
Unreserved/Undesignated Fund Balance	\$12,314,164	\$6,791,258		\$4,454,987	\$8,560,158		\$10,247,016		

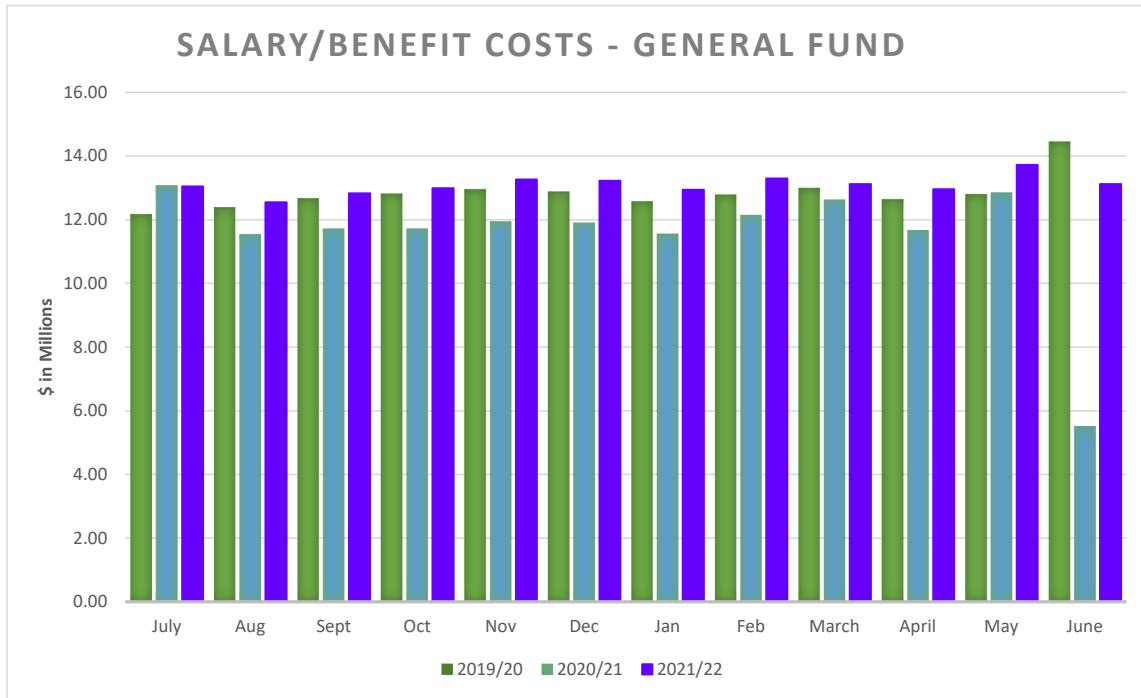
2021-22 Re-Adopted PPR is \$8,501.28 and is based on an averaged funded student count of 21,006.7 FTE. Actual student count is 20,744.56 FTE.

Anticipated will be updated quarterly and is based on Re-Adopted Budget



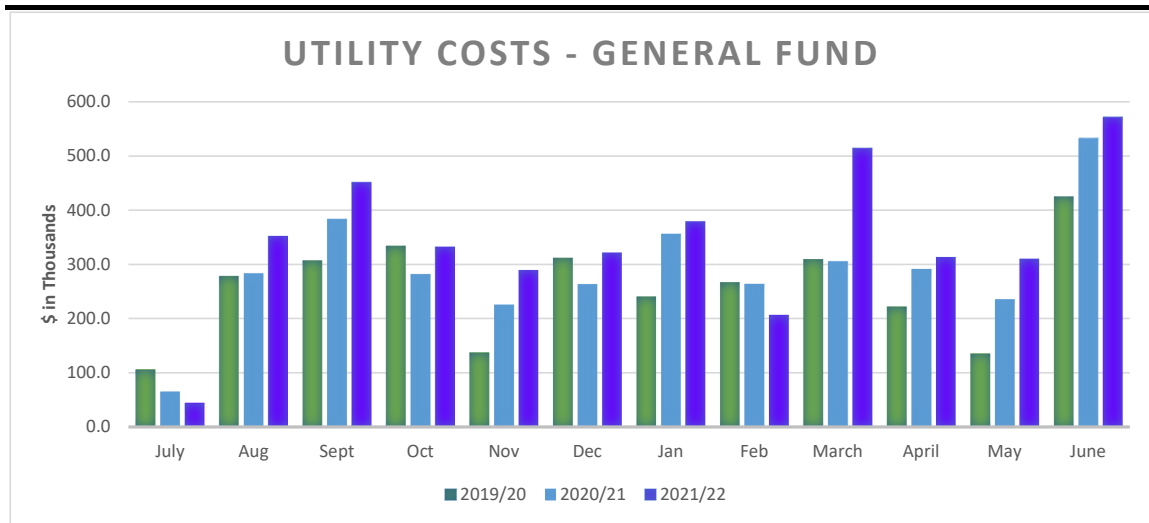
Note: In 2020/21, State funding was reduced resulting in lower overall revenue totals from prior years. State funding level rebounded in 2021/22. Special Education revenue typically received in September, wasn't received until October in 2021/22.

	2019/20	2020/21	2021/22
YTD Revenue	\$198,766,100	\$191,597,614	\$207,330,542
Annual Budget	\$196,673,580	\$188,062,235	\$203,614,848
YTD % of Budget	101.06%	101.88%	101.82%
EOY Actual Revenue	\$198,766,100	\$191,597,614	\$207,330,542
% of EOY Actual Revenue to Budget	101.06%	101.88%	101.82%

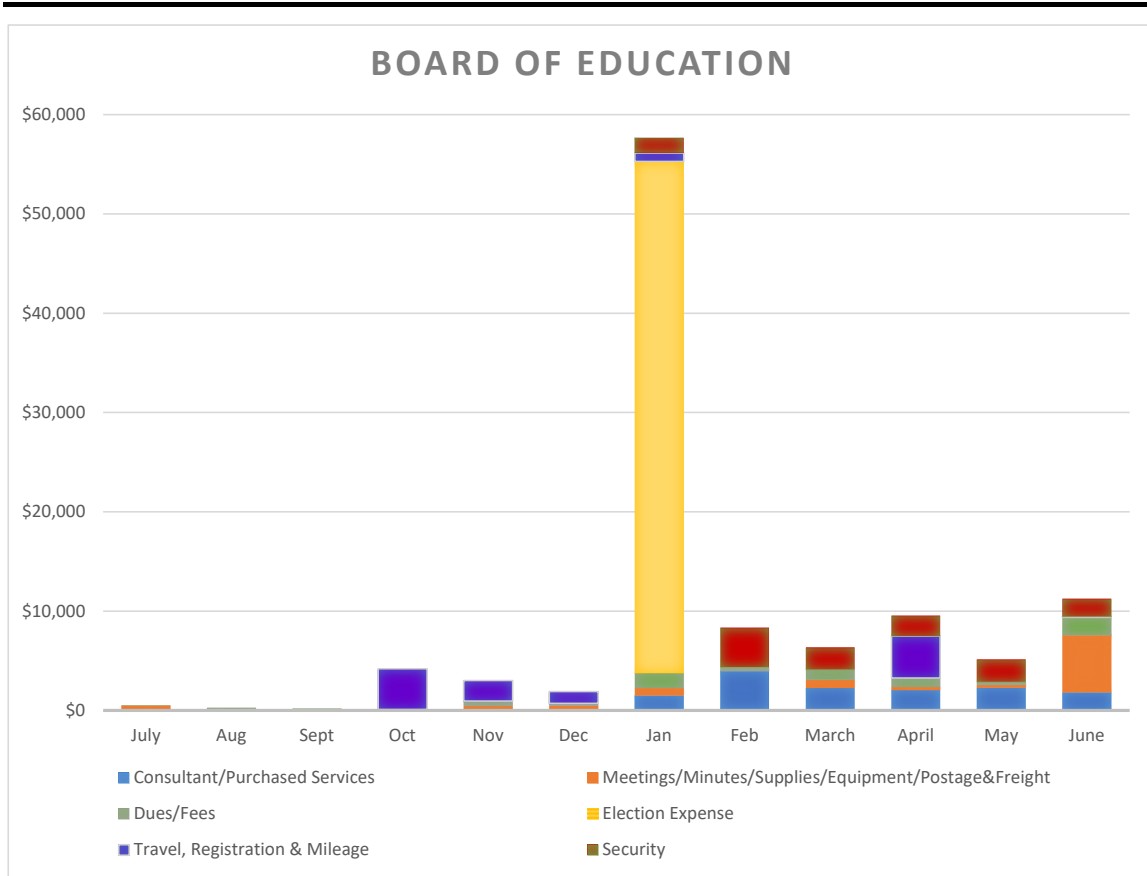


Note: June 2021 reflects adjustments for salaries/benefits moved into COVID grants.

	2019/20	2020/21	2021/22
YTD Exp	\$154,163,731	\$138,347,861	\$157,113,781
Annual Budget	\$156,968,413	\$148,869,564	\$163,086,006
YTD % of Budget	98.21%	92.93%	96.34%
EOY Actual Exp	\$154,163,731	\$138,347,861	\$157,113,781
% of EOY Actual Revenue to Budget	98.21%	92.93%	96.34%



Total-General Fund	2019/20	2020/21	2021/22
YTD Exp	\$3,078,391	\$3,488,693	\$4,089,010
Annual Budget	\$3,200,000	\$3,265,089	\$3,564,343
YTD % of Budget	96.20%	106.85%	114.72%
EOY Actual Exp	\$3,078,391	\$3,488,693	\$4,089,010
% of EOY Actual Revenue to Budget	96.20%	106.85%	114.72%
Natural Gas	2019/20	2020/21	2021/22
YTD Exp	\$376,781	\$484,360	\$731,953
Annual Budget	\$455,000	\$459,557	\$523,825
YTD % of Budget	82.81%	105.40%	139.73%
EOY Actual Exp	\$376,781	\$484,360	\$731,953
% of EOY Actual Revenue to Budget	82.81%	105.40%	139.73%
Fuel - Propane	2019/20	2020/21	2021/22
YTD Exp	\$5,649	\$4,972	\$64,167
Annual Budget	\$30,000	\$30,302	\$36,072
YTD % of Budget	18.83%	16.41%	177.89%
EOY Actual Exp	\$30,085	\$33,688	\$64,167
% of EOY Actual Revenue to Budget	100.28%	111.18%	177.89%
Electric	2019/20	2020/21	2021/22
YTD Exp	\$2,100,834	\$2,436,647	\$2,667,155
Annual Budget	\$2,175,000	\$2,221,537	\$2,406,996
YTD % of Budget	96.59%	109.68%	110.81%
EOY Actual Exp	\$2,100,834	\$2,436,647	\$2,667,155
% of EOY Actual Revenue to Budget	96.59%	109.68%	110.81%
Disposal Services	2019/20	2020/21	2021/22
YTD Exp	\$125,061	\$156,694	\$193,768
Annual Budget	\$150,000	\$151,500	\$173,250
YTD % of Budget	83.37%	103.43%	111.84%
EOY Actual Exp	\$125,061	\$156,694	\$193,768
% of EOY Actual Revenue to Budget	83.37%	103.43%	111.84%
Water	2019/20	2020/21	2021/22
YTD Exp	\$312,248	\$250,605	\$292,691
Annual Budget	\$250,000	\$260,793	\$278,250
YTD % of Budget	124.90%	96.09%	105.19%
EOY Actual Exp	\$312,248	\$250,605	\$292,691
% of EOY Actual Revenue to Budget	124.90%	96.09%	105.19%
Sewer	2019/20	2020/21	2021/22
YTD Exp	\$133,382	\$126,699	\$139,275
Annual Budget	\$140,000	\$141,400	\$145,950
YTD % of Budget	95.27%	89.60%	95.43%
EOY Actual Exp	\$133,382	\$126,699	\$139,275
% of EOY Actual Revenue to Budget	95.27%	89.60%	95.43%



	2019/20	2020/21	2021/22
YTD Exp	\$160,629	\$62,249	\$122,400
Annual Budget	\$141,323	\$66,323	\$117,831
YTD % of Budget	113.66%	93.86%	103.88%
EOY Actual Exp	\$160,629	\$62,249	\$122,400
% of EOY Actual Revenue to Budget	113.66%	93.86%	103.88%

2017 Mill Levy Override (17)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$6,500,000	\$6,280,222	96.62%	\$6,500,000	\$6,435,000	99.00%	\$6,501,944	100.03%	3.53%
Specific Ownership	833,852	956,684	114.73%	975,818	862,138	88.35%	871,803	89.34%	-8.87%
Interest	60,000	1,629	2.72%	5,000	1,011	20.22%	7,764	155.28%	376.61%
Miscellaneous/Mineral Lease	0	0		0	0		391		
Total Revenue	\$7,393,852	\$7,238,535	97.90%	\$7,480,818	\$7,298,149	97.56%	\$7,381,902	98.68%	1.98%
EXPENDITURE:									
Instructional Materials/Educator Training	\$1,070,787	\$1,677,789	156.69%	\$1,121,370	\$844,457	75.31%	\$364,454	32.50%	-78.28%
Maintenance Projects	1,000,000	271,559	27.16%	1,000,000	1,000,000	100.00%	849,721	84.97%	212.90%
Technology Support	300,000	274,576	91.53%	300,000	274,228	91.41%	277,602	92.53%	1.10%
Treasurer Collection Fees	0	16,365		0	14,674		16,216		-0.91%
Total Expenditure	\$2,370,787	\$2,240,289	94.50%	\$2,421,370	\$2,133,359	88.11%	\$1,507,993	62.28%	-32.69%
Transfer to Charter Schools- Per Pupil	\$379,213	\$379,213	100.00%	\$393,361	\$383,912	97.60%	\$351,920	89.46%	-7.20%
Transfer to General Fund- Professional Development Day	636,840	636,840	100.00%	485,269	485,269	100.00%	485,269	100.00%	-23.80%
Transfer to General Fund-Student Contact Days	3,474,102	3,474,102	100.00%	3,093,709	3,093,709	100.00%	3,093,709	100.00%	-10.95%
Transfer to Nutrition Services- Student Contact Days	77,792	77,792	100.00%	87,502	87,502	100.00%	87,502	100.00%	12.48%
Total Expenditure and Transfers	\$6,938,734	\$6,808,236	98.12%	\$6,481,211	\$6,183,751	95.41%	\$5,526,393	85.27%	-18.83%
Excess (Deficiency) of Revenue	\$455,118	\$430,299		\$999,607	\$1,114,398		\$1,855,509		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	1,962,106	1,962,106		2,392,405	2,392,405		2,392,405		
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,417,224	\$2,392,405		\$3,392,012	\$3,506,803		\$4,247,914		
Assigned to:									
Less Amount for Encumbrance	0	(\$281,263)		0	0		(\$831,894)		
Unassigned Fund Balance	\$2,417,224	\$2,111,142		\$3,392,012	\$3,506,803		\$3,416,020		

Note: On November 7, 2017, voters approved a mill levy override in the amount of \$6.5 million annually for a period of ten years. The funds will be used for additional student contact days, instructional materials and educator training, ongoing maintenance projects, and technology support as approved by voters.

Anticipated will be updated quarterly and is based on Re-Adopted Budget

Colorado Preschool Program Fund (19)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Interest	\$5,000	\$785	15.70%	\$1,000	\$31	3.10%	\$136	13.60%	-82.68%
Miscellaneous	0	4,350		0	0		0		
Total Revenue	\$5,000	\$5,135	102.70%	\$1,000	\$31	3.10%	\$136	13.60%	-97.35%
EXPENDITURE:									
CPP Preschool:									
Salaries	\$1,578,285	\$1,577,928	99.98%	\$1,662,646	\$1,635,429	98.36%	\$1,681,231	101.12%	6.55%
Benefits	658,544	653,735	99.27%	708,813	684,867	96.62%	710,173	100.19%	8.63%
In-service	0	1,432		0	3,075		0		-100.00%
Contracted Service	290,496	275,094	94.70%	400,316	402,346	100.51%	400,316	100.00%	45.52%
Supplies/Materials	16,000	7,802	48.76%	21,000	19,332	92.06%	22,180	105.62%	184.29%
Equipment	2,500	0	0.00%	2,500	1,000	40.00%	0	0.00%	
Administrative Supplies/ Equipment/Other	50,000	57,099	114.20%	45,000	45,000	100.00%	41,418	92.04%	-27.46%
Total Expenditure	\$2,595,825	\$2,573,090	99.12%	\$2,840,275	\$2,791,049	527.55%	\$2,855,318	100.53%	10.97%
Transfer from General Fund-Preschool PPR	\$2,003,608	\$2,003,608	100.00%	\$2,397,361	\$2,397,361	100.00%	\$2,397,361	100.00%	19.65%
Transfer from General Fund-Salary Costs	\$0	\$0		\$400,000	\$400,000	100.00%	\$400,000	100.00%	
Excess (Deficiency) of Revenue	(\$587,217)	(\$564,347)		(\$41,914)	\$6,343		(\$57,821)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	759,232	759,232		194,885	194,885		194,885		
GAAP Basis Fund Balance (Deficit) at End of Year	\$172,015	\$194,885		\$152,971	\$201,228		\$137,064		
Assigned to:									
Less Amount for Encumbrance	0	0		0	0		\$0		
Unassigned Fund Balance	\$172,015	\$194,885		\$152,971	\$201,228		\$137,064		

Preschool FTE 261.5 282.0

2021-22 Re-Adopted Budget

Per pupil revenue \$8,501.28 X 282.0 FTE

Anticipated will be updated quarterly and is based on Re-Adopted Budget

Independence Academy
as of June 30, 2022

	2020-21 Re-Adopted Budget	Audited 2020-21 Actual 6/30/21	% of Budget	2021-22 Re-Adopted Budget	2021-22 Anticipated as of 12/31/21	% of Budget	2021-22 Actual 6/30/22	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	\$37,000	\$47,684	129%	\$47,000	\$47,000	100.00%	\$61,525	130.90%	29.03%
Interest	-	5,017		-	-		544		-89.16%
Read Act	15,000	-	0%	25,000	25,000	100.00%	13,090	52.36%	
Miscellaneous Income	-	6,478		-	-		11,377		75.63%
Kindergarten Fees	-	-		-	-		-		
Pre-K Fees	60,000	60,965	102%	90,000	90,000	100.00%	123,329	137.03%	102.29%
Material Fees	-	19,802		-	-		17,968		-9.26%
Tech Fees	-	-		-	-		11,147		
Rental Income	12,000	9,170	76%	1,000	1,000	100.00%	1,000	100.00%	-89.09%
Capital Contribution	-	-		-	-		-		
Capital Construction Bond Reimbursement	332,455	417,320	126%	-	-		-		-100.00%
MCVSD#51 Mill Levy Override 1996,2004	189,594	171,880	91%	204,885	204,885	100.00%	179,414	87.57%	4.38%
Grant 3281 At-risk Mitigation	-	-		-	-		14,232		
Erate	15,000	-	0%	15,000	15,000	100.00%	3,962	26.42%	
Donations	-	244		-	-		159		-34.97%
CDHS OEC Grant	-	4,250		-	-		-		-100.00%
CDHS Stabilization Grant	-	-		-	-		16,885		
Refunds: MCVSD#51	18,000	-	0%	-	-		-		
Total Revenue	\$679,049	\$742,810	109.39%	\$382,885	\$382,885	100.00%	\$454,632	118.74%	-38.80%
EXPENDITURE:									
Salaries	\$1,850,055	\$1,585,159	85.68%	\$2,000,000	\$2,000,000	100.00%	\$1,799,848	89.99%	13.54%
Benefits	600,000	543,074	90.51%	684,000	684,000	100.00%	704,082	102.94%	29.65%
Capital Projects	100,000	137,139	137.14%	55,000	55,000	100.00%	213,527	388.23%	55.70%
Purchased Services	379,000	562,933	148.53%	530,000	530,000	100.00%	553,821	104.49%	-1.62%
Supplies	94,069	78,393	83.34%	85,000	85,000	100.00%	71,606	84.24%	-8.66%
Facility Rent	428,400	402,276	93.90%	616,060	616,060	100.00%	560,583	90.99%	39.35%
Contingency/Reserve	97,617	-	0.00%	-	-		-		
Professional Development	20,000	21,867	109.34%	45,049	45,049	100.00%	54,576	121.15%	149.58%
Equipment	10,538	-	0.00%	-	-		-		
Furniture and Fixtures	5,000	1,923	38.46%	5,000	5,000	100.00%	6,142	122.84%	219.40%
Technology	78,000	83,534	107.09%	80,000	80,000	100.00%	63,906	79.88%	-23.50%
Curriculum	-	33		-	-		1,611		4781.91%
Other Expenses	5,000	622	12.44%	5,000	5,000	100.00%	-	0.00%	-100.00%
Total Expenditure/Contingency	\$3,667,679	\$3,416,952	93.16%	\$4,105,109	\$4,105,109	100.00%	\$4,029,704	98.16%	17.93%
Expenditure/Contingency+(-) Revenue	(\$2,988,630)	(\$2,674,142)	89.48%	(\$3,722,224)	(\$3,722,224)	100.00%	(\$3,575,071)	96.05%	33.69%
Transfer from General Fund*	\$3,241,018	\$3,263,382	100.69%	\$3,868,082	\$3,868,082	100.00%	\$3,752,140	97.00%	14.98%
Fund Balance (Deficit) at Beginning of Year	3,713,896	3,880,629	104.49%	4,469,870	4,469,870	100.00%	4,469,870	100.00%	15.18%
Fund Balance (Deficit) at End of Year	\$3,966,284	\$4,469,870	112.70%	\$4,615,728	\$4,615,728	100.00%	\$4,646,938	100.68%	3.96%
MILL LEVY:									
MCVSD#51 Mill Levy Override 2017	\$133,423	\$125,842	94.32%	\$142,567	\$142,567	100.00%	\$124,834	87.56%	-0.80%
Total Revenue	\$133,423	\$125,842	94.32%	\$142,567	\$142,567	100.00%	\$124,834	87.56%	-0.80%
EXPENDITURE:									
Curriculum	\$150,436	\$50,311	33.44%	\$50,000	\$50,000	100.00%	\$77,880	155.76%	54.80%
Technology	15,000	31,998	213.32%	25,000	25,000	100.00%	16,032	64.13%	-49.90%
Professional Development	100,000	12,418	12.42%	12,000	12,000	100.00%	11,932	99.44%	-3.91%
Total Expenditure	\$265,436	\$94,726	35.69%	\$87,000	\$87,000	100.00%	\$105,844	121.66%	11.74%
Expenditure + (-) Revenue	(\$132,013)	\$31,116	-23.57%	\$55,567	\$55,567	100.00%	\$18,991	34.18%	-38.97%
Fund Balance (Deficit) at Beginning of Year	21,000	27,842	132.58%	58,958	58,958	100.00%	58,958	100.00%	111.76%
Fund Balance (Deficit) at End of Year	(\$111,013)	\$58,958	-53.11%	\$114,525	\$114,525	100.00%	\$77,949	68.06%	32.21%
STATE GRANT REVENUE:									
ESSER I funds	\$63,634	\$64,642	101.58%	\$0	\$0		\$0		-100.00%
ESSER II funds	-	244,704		209,000	209,000	100.00%	190,889	91.33%	-21.99%
ESSER III funds	-	-		474,150	474,150	100.00%	73,170	15.43%	
CARES Act	208,216	208,213	100.00%	0	0		-		-100.00%
CS Capital Construction Grant	99,600	127,984	128.50%	99,600	99,600	100.00%	125,940	126.45%	-1.60%
Total Revenue	\$371,450	\$645,543	173.79%	\$782,750	\$782,750	100.00%	\$389,999	49.82%	-39.59%
EXPENDITURE:									
ESSER Expenditures	\$25,000	\$73,417	293.67%	\$0	\$0		\$0		-100.00%

ESSER II Expenditures	-	215,319		209,000	209,000	100.00%	216,280	103.48%	0.45%
ESSER III Expenditures	-	10,438		474,150	474,150	100.00%	56,954	12.01%	445.64%
CARES Act Expenditures	208,213	202,366	97.19%	0	0		(356)		-100.18%
CS Capital Construction Expenditure	99,600	116,734	117.20%	99,600	99,600	100.00%	125,940	126.45%	7.89%
Total Expenditure	\$332,813	\$618,274	185.77%	\$782,750	\$782,750	100.00%	\$398,818	50.95%	-35.49%
Expenditure + (-) Revenue	\$38,637	\$27,268	70.57%	\$0	\$0		(\$8,819)		-132.34%
Fund Balance (Deficit) at Beginning of Year	-	(8,635)		18,633	18,633	100.00%	18,633	100.00%	-315.78%
Fund Balance (Deficit) at End of Year	\$38,637	\$18,633	48.23%	\$18,633	\$18,633	100.00%	\$9,814	52.67%	-47.33%
FUNDRAISING REVENUE:									
Fees: Supplies/Field Trips	\$69,987	\$90,206	128.89%	\$82,000	\$82,000	100.00%	\$103,078	125.71%	14.27%
Other Income	120	5,123	4269.17%	120	120	100.00%	11,144	9286.58%	117.53%
Local Fundraising	26,500	5,165	19.49%	20,000	20,000	100.00%	25,803	129.01%	399.57%
Total Revenue	\$96,607	\$100,493	104.02%	\$102,120	\$102,120	100.00%	\$140,025	137.12%	39.34%
EXPENDITURE:									
Purchased Services	\$96,607	\$100,178	103.70%	\$96,000	\$96,000	100.00%	\$121,217	126.27%	21.00%
Total Expenditure	\$96,607	\$100,178	103.70%	\$96,000	\$96,000	100.00%	\$121,217	126.27%	21.00%
Expenditure + (-) Revenue	\$0	\$315		\$6,120	\$6,120	100.00%	\$18,808	307.32%	5870.72%
Fund Balance (Deficit) at Beginning of Year	166,418	342,969	206.09%	343,284	343,284	100.00%	343,284	100.00%	0.09%
Fund Balance (Deficit) at End of Year	\$166,418	\$343,284	206.28%	\$349,404	\$349,404	100.00%	\$362,092	103.63%	5.48%
CAPITAL PROJECTS FUND - BUILDING									
Building Lease Revenue	\$528,000	\$509,084	96.42%	\$715,060	\$715,060	100.00%	\$673,704	94.22%	32.34%
Repair and Replacement	-	-		-	-		-		
Proceeds from Issuance of Debt	7,003,770	7,255,000	103.59%	-	-		-		-100.00%
Bond Discount	-	(251,230)		-	-		-		-100.00%
Bond Accounts Dividend	-	1		-	-		1		0.00%
Bond Accounts Interest	-	2,906		-	-		439		-84.89%
Total Revenue	\$7,531,770	\$7,515,761	99.79%	\$715,060	\$715,060	100.00%	\$674,144	94.28%	-91.03%
EXPENDITURE:									
Debt Service Payments	\$528,000	\$445,330	84.34%	\$715,060	\$715,060	100.00%	\$521,288	72.90%	17.06%
Excess Funds Transfer to IACS	-	4,664		-	-		1,172		-74.86%
Project Construction	7,003,770	5,563,636	79.44%	-	-		1,054,937		-81.04%
Total Expenditure	\$7,531,770	\$6,013,631	79.84%	\$715,060	\$715,060	100.00%	\$1,577,397	220.60%	-73.77%
Expenditure + (-) Revenue	\$0	\$1,502,130		\$0	\$0		(\$903,252)		-160.13%
Fund Balance (Deficit) at Beginning of Year	596,895	653,790	109.53%	2,155,920	2,155,920	100.00%	2,155,920	100.00%	229.76%
Fund Balance (Deficit) at End of Year	\$596,895	\$2,155,920	361.19%	\$2,155,920	\$2,155,920	100.00%	\$1,252,668	58.10%	-41.90%

Juniper Ridge Community School
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Budget	2021-22 Re-Adopted Budget	2021-22 Anticipated as of 3/31/22	% of Budget	Audited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
Mill Levy Override 2017	\$120,542	\$140,830	116.83%	\$129,721	\$129,721	100.00%	\$137,194	105.76%	-2.58%
Mill Levy Override 1996 & 2004	171,289	170,582	99.59%	186,423	186,423	100.00%	172,017	92.27%	0.84%
Special Ed	45,752	41,291	90.25%	63,212	63,212	100.00%	83,800	132.57%	102.95%
Interest	1,500	1,114	74.27%	1,000	1,000	100.00%	948	94.84%	-14.87%
Miscellaneous Income	0	8,962		0	0		5,274		-41.16%
Grant - School Van	0	20,000		0	0		0		-100.00%
Material Fees	58,566	28,498	48.66%	66,240	66,240	100.00%	28,166	42.52%	-1.16%
Capital Construction Grant	131,043	107,251	81.84%	108,468	108,468	100.00%	103,252	95.19%	-3.73%
CRF Allocation	0	186,871		0	0		0		-100.00%
ESSER I Grant	0	58,016		0	0		0		-100.00%
ESSER II Grant	0	105,396		0	0		129,528		22.90%
ESSER III Grant	0	0		0	0		585,889		
At Risk Mitigation Funding	0	0		0	0		30,216		
Before and After Care	0	0		0	0		11,553		
Refund MCVSD#51	0	97,920		0	0		48,344		-50.63%
Fundraising	10,000	10,986	109.86%	3,000	3,000	100.00%	25,207	840.22%	129.44%
Total Revenue	\$538,692	\$977,717	181.50%	\$558,064	\$558,064	100.00%	\$1,361,387	243.95%	39.24%
EXPENDITURE:									
Class Fund Expenses	\$7,000	\$0		\$2,000	\$2,000	100.00%	\$421	21.07%	
CRF	0	188,810		0	0		0		-100.00%
ESSER I	0	58,406		0	0		0		-100.00%
ESSER II	0	108,845		0	0		87,884		-19.26%
ESSER III	0	34,468		150,000	150,000	100.00%	629,173	419.45%	1725.38%
Festivals and Fairs	0	2,040		0	0		3,934		92.84%
Gifts	0	62		0	0		30		-51.61%
HR/Background Checks	200	401	200.50%	200	200	100.00%	629	314.50%	56.86%
READ Act	0	0		0	0		66,543		
Kinder Class Expenses	0	52		0	0		0		-100.00%
Salaries	1,686,068	1,665,965	98.81%	1,889,155	1,873,451	99.17%	1,887,184	99.90%	13.28%
Special Ed Purchased Services	109,000	127,313	116.80%	111,000	111,000	100.00%	114,431	103.09%	-10.12%
Benefits	443,053	450,359	101.65%	578,197	578,197	100.00%	586,861	101.50%	30.31%
Utilities	101,764	99,227	97.51%	103,984	103,984	100.00%	98,060	94.30%	-1.18%
Land Lease/Rentals	57,137	54,134	94.74%	68,330	68,330	100.00%	64,807	94.84%	-19.72%
COP Payments - Building	500,775	500,775	100.00%	501,983	511,983	101.99%	501,983	100.00%	0.24%
Banking and Payroll Service Fee	1,020	1,765	173.04%	2,500	2,500	100.00%	2,130	85.20%	20.68%
Advertising/Marketing	15,000	16,498	109.99%	15,000	15,000	100.00%	19,766	131.77%	19.81%
Professional Development	69,070	24,585	35.59%	53,160	68,865	129.54%	51,995	97.81%	111.49%
Bad Debts	0	1,010		0	0		0		-100.00%
Instructional Supplies	77,598	188,098	242.40%	86,282	86,282	100.00%	81,527	94.49%	-56.66%
Admin Supplies/Postage/Telephone	11,700	12,084	103.28%	11,700	11,700	100.00%	11,043	94.38%	-8.62%
Purchased Services	182,314	276,074	151.43%	212,064	247,331	116.63%	373,135	175.95%	35.16%
Equipment/Furniture	10,000	6,335	63.35%	10,000	10,000	100.00%	15,454	154.54%	143.95%
Dues and Fees	8,000	3,491	43.64%	8,000	8,000	100.00%	7,698	96.22%	120.50%
Miscellaneous Expenses	0	587		0	0		168		-71.37%
Ren Festival	0	1,274		2,500	2,500	100.00%	1,140	45.60%	-10.52%
Contingency/Reserve	147,367	0	0.00%	204,836	194,836	95.12%	0	0.00%	
Insurance	35,267	0	0.00%	35,267	0	0.00%	0	0.00%	
Before and After Care Expenses	0	0		0	0		8,551		
Non-Revenue Festival	500	0	0.00%	0	0		0		
Pupil Activities	0	0		0	0		1,860		
Supplies/Equipment - Lease	600	0	0.00%	600	600	100.00%	0	0.00%	
Board Events	1,200	112	9.33%	1,200	1,200	100.00%	2,737	228.09%	2343.81%
Fundraising Expenses	0	1,178		0	0		600		-49.03%
Family Council Expenses	0	0		0	0		2,872		
Tech Charge - UPN WAN	0	0		0	0		15,576		
Facility Improvements & New Building	0	0		25,000	25,000	100.00%	0	0.00%	
Total Expenditure/Contingency	\$3,464,633	\$3,823,948	110.37%	\$4,072,958	\$4,072,958	100.00%	\$4,638,192	113.88%	21.29%
Expenditure/Contingency+(-) Revenue	(\$2,925,942)	(\$2,846,231)	97.28%	(\$3,514,894)	(\$3,514,894)	100.00%	(\$3,276,805)	93.23%	15.13%
Transfer from General Fund*	\$2,928,102	\$2,940,811	100.43%	\$3,519,530	\$3,519,530	100.00%	\$3,530,166	100.30%	20.04%
Fund Balance (Deficit) at Beginning of Year	1,283,384	1,283,384	100.00%	1,377,964	1,377,964	100.00%	1,377,964	100.00%	7.37%
Fund Balance (Deficit) at End of Year	\$1,285,544	\$1,377,964	107.19%	\$1,382,600	\$1,382,600	100.00%	\$1,631,325	117.99%	18.39%

Juniper Ridge Community School Cash Flow for 2021-22

ACTUAL	9/30/21		12/31/21		3/31/22		6/30/22	
	ACTUAL	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL
Cash received:	\$2,940,911	\$2,940,911	\$2,940,911	\$2,940,911	\$2,940,911	\$2,940,911	\$2,940,911	\$2,940,911
Mill Levy Override 2017	\$140,830	\$140,830	\$140,830	\$140,830	\$140,830	\$140,830	\$140,830	\$140,830
Mill Levy Override 1996, 2004	\$170,582	\$170,582	\$170,582	\$170,582	\$170,582	\$170,582	\$170,582	\$170,582
Capital Construction Grant	\$107,251	\$107,251	\$107,251	\$107,251	\$107,251	\$107,251	\$107,251	\$107,251
State Aid	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
ESSER I	\$50,016	\$50,016	\$50,016	\$50,016	\$50,016	\$50,016	\$50,016	\$50,016
ESSER II	\$105,396	\$105,396	\$105,396	\$105,396	\$105,396	\$105,396	\$105,396	\$105,396
ESSER III	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AI Risk Mitigation Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$41,220	\$41,220	\$41,220	\$41,220	\$41,220	\$41,220	\$41,220	\$41,220
Miscellaneous Income	\$8,962	\$8,962	\$8,962	\$8,962	\$8,962	\$8,962	\$8,962	\$8,962
Grant - School Van	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Parental Payment	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30
Behavioral Health Care	\$1,555	\$1,555	\$1,555	\$1,555	\$1,555	\$1,555	\$1,555	\$1,555
Fundraising	\$10,986	\$10,986	\$10,986	\$10,986	\$10,986	\$10,986	\$10,986	\$10,986
Volun Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tutoring - Reading	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CPRE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CPRE Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Garden Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Field MVSDMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cash Received	\$3,316,520	\$3,316,520	\$3,316,520	\$3,316,520	\$3,316,520	\$3,316,520	\$3,316,520	\$3,316,520
Cash expenditures:	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40
Class Fund Expenses	\$188,910	\$188,910	\$188,910	\$188,910	\$188,910	\$188,910	\$188,910	\$188,910
CRF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ESSER I	\$108,845	\$108,845	\$108,845	\$108,845	\$108,845	\$108,845	\$108,845	\$108,845
ESSER II	\$34,488	\$34,488	\$34,488	\$34,488	\$34,488	\$34,488	\$34,488	\$34,488
ESSER III	\$2,040	\$2,040	\$2,040	\$2,040	\$2,040	\$2,040	\$2,040	\$2,040
Festivals and Fairs	\$62	\$62	\$62	\$62	\$62	\$62	\$62	\$62
Gifts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Background Checks	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40
REAO Act	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kindergarten Expenses	\$52	\$52	\$52	\$52	\$52	\$52	\$52	\$52
Staircase	\$1,066,905	\$1,066,905	\$1,066,905	\$1,066,905	\$1,066,905	\$1,066,905	\$1,066,905	\$1,066,905
Supplies for Purchased Services	\$450,339	\$450,339	\$450,339	\$450,339	\$450,339	\$450,339	\$450,339	\$450,339
Benefits	\$47,282	\$47,282	\$47,282	\$47,282	\$47,282	\$47,282	\$47,282	\$47,282
Utilities	\$965	\$965	\$965	\$965	\$965	\$965	\$965	\$965
Land Leases/Rentals	\$54,134	\$54,134	\$54,134	\$54,134	\$54,134	\$54,134	\$54,134	\$54,134
CO-PA Payments - Building	\$500,775	\$500,775	\$500,775	\$500,775	\$500,775	\$500,775	\$500,775	\$500,775
CO-PA Payments - Payroll Services Fee	\$1,102	\$1,102	\$1,102	\$1,102	\$1,102	\$1,102	\$1,102	\$1,102
Customs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Advertising/Marketing	\$16,488	\$16,488	\$16,488	\$16,488	\$16,488	\$16,488	\$16,488	\$16,488
Professional Development	\$24,585	\$24,585	\$24,585	\$24,585	\$24,585	\$24,585	\$24,585	\$24,585
Instructional Supplies	\$182,305	\$182,305	\$182,305	\$182,305	\$182,305	\$182,305	\$182,305	\$182,305
Admin Supplies/Postage/Telephone	\$12,084	\$12,084	\$12,084	\$12,084	\$12,084	\$12,084	\$12,084	\$12,084
Middle School Elective Program	\$663	\$663	\$663	\$663	\$663	\$663	\$663	\$663
Purchased Services	\$278,074	\$278,074	\$278,074	\$278,074	\$278,074	\$278,074	\$278,074	\$278,074
Supplies	\$3,491	\$3,491	\$3,491	\$3,491	\$3,491	\$3,491	\$3,491	\$3,491
Dues and Fees	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567
Miscellaneous Expenses	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275	\$1,275
Ren. Fee Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Before and After Care Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Renewal Festival	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Activities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies/Equipment - Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recruitment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fundraising Expenses	\$1,178	\$1,178	\$1,178	\$1,178	\$1,178	\$1,178	\$1,178	\$1,178
Family Council Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tuition - UPN I/WAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facility Improvements & Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total cash expenditures	\$3,322,947	\$3,322,947	\$3,322,947	\$3,322,947	\$3,322,947	\$3,322,947	\$3,322,947	\$3,322,947
Change in Accounts Payable/Receivable	\$44,285	\$44,285	\$44,285	\$44,285	\$44,285	\$44,285	\$44,285	\$44,285
Total Cash-end of month	\$851,358	\$851,358	\$851,358	\$851,358	\$851,358	\$851,358	\$851,358	\$851,358
Cash balances:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Source	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Home Loan	\$12,031	\$12,031	\$12,031	\$12,031	\$12,031	\$12,031	\$12,031	\$12,031
Contingency & Repair Reserve Savings	\$131,455	\$131,455	\$131,455	\$131,455	\$131,455	\$131,455	\$131,455	\$131,455
Home Loan Premier Savings	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Material Fees Checking	\$68,430	\$68,430	\$68,430	\$68,430	\$68,430	\$68,430	\$68,430	\$68,430
Petty Cash	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48
Total Cash-end of month	\$851,358	\$851,358	\$851,358	\$851,358	\$851,358	\$851,358	\$851,358	\$851,358
Revisions:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects	\$105,532	\$105,532	\$105,532	\$105,532	\$105,532	\$105,532	\$105,532	\$105,532
Other restricted:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fundraising for specific purpose	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other specific purpose	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unsent grant revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other? name	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unreconciled	\$792,520	\$792,520	\$792,520	\$792,520	\$792,520	\$792,520	\$792,520	\$792,520
Total Cash-end of month	\$851,358	\$851,358	\$851,358	\$851,358	\$851,358	\$851,358	\$851,358	\$851,358

(A) Must equal prior month ending cash (OR beginning of year when adding cumulative quarterly income/expense, as in September, December, etc.)
 (B) Each Total Cash-end of month must be equal each other



Mesa County Valley School District 51
2021-22 Budget Summary Report, 4th Quarter

Presented: October 18, 2022

Mesa Valley Community School
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Budget	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	58,678	67,801	115.55%	67,858	67,858	100.00%	78,829	116.17%	16.27%
Capital Construction Grant	116,671	109,272	93.66%	110,481	110,481	100.00%	108,395	98.11%	-0.80%
Mill Levy Override 2017	125,248	118,131	94.32%	121,073	121,073	100.00%	109,627	90.55%	-7.20%
Mill Levy Override 1996 & 2004	177,977	161,348	90.66%	173,995	173,995	100.00%	157,558	90.55%	-2.35%
Student Class Fees	97,121	86,020	88.57%	119,880	119,880	100.00%	152,471	127.19%	77.25%
Colorado Read Act	0	4,356		2,200	28,557	1298.05%	23,655	1075.23%	443.04%
Donations - Restricted	0	115		0	0		0		-100.00%
Donations - Unrestricted	0	0		0	0		203		
Room Rental Fees	0	0		0	0		0		
Erate Projection	0	0		0	0		0		
Interest Income	0	723		0	0		1,268		75.38%
MCVSD Refund	0	0		0	0		0		
Insurance Proceeds	0	0		0	0		0		
Covid Funds	0	206,131		0	0		0		-100.00%
Esser	0	63,995		407,271	407,271	100.00%	407,271	100.00%	536.41%
On-behalf Payment from State	0	0		0	0		0		
Miscellaneous Income	0	471		0	0		0		-100.00%
Total Revenue	575,693	\$818,364	142.15%	\$1,002,758	\$1,029,115	102.63%	\$1,039,278	103.64%	26.99%
EXPENDITURE:									
Salaries/Benefits	\$ 2,147,350	\$2,142,251	99.76%	\$2,382,360	\$2,375,259	99.70%	\$2,295,696	96.36%	7.16%
Professional/Tech Services	85,750	98,143	114.45%	0	102,600		113,821		15.97%
Property Services	41,889	49,758	118.79%	0	48,802		45,521		-8.52%
Purchased Services	25,600	30,735	120.06%	174,666	29,925	17.13%	24,044	13.77%	-21.77%
Professional Dev	800	207	25.88%	3,000	3,155	105.17%	3,147	104.90%	1420.29%
D51 Direct Services	32,200	29,785	92.50%	27,798	27,798	100.00%	34,281	123.32%	15.09%
D51/Add Personnel	83,694	91,959	109.88%	106,024	106,024	100.00%	101,846	96.06%	10.75%
D51 Admin Charges	90,183	96,447	106.95%	98,546	98,546	100.00%	72,598	73.67%	-24.73%
Supplies	72,500	101,815	140.43%	127,700	160,400	125.61%	152,583	119.49%	49.86%
Events	2,250	10,832	481.42%	17,700	13,850	78.25%	11,613	65.61%	7.21%
Facility Lease	216,238	206,238	95.38%	622,950	208,233	33.43%	206,842	33.20%	0.29%
Equipment/Furniture	7,000	7,607	108.67%	14,500	14,500	100.00%	15,315	105.62%	101.33%
Dues/Fees	1,500	2,261	150.73%	6,000	7,500	125.00%	5,654	94.23%	150.07%
Learner Funds	794,160	675,614	85.07%	772,800	695,520	90.00%	718,335	92.95%	6.32%
Learner Contingency	0	0		0	0		0		
Capital Project-Building	0	40,214		0	412,324		405,432		908.19%
Building Improvements	17,000	0	0.00%	0	0		0		
Covid19 Expenses	0	153,280		0	0		0		-100.00%
Equalization Adjustment	0	0		0	0		123,798		
Esser Expenses	0	8,316		407,271	0	0.00%	0	0.00%	-100.00%
Esser II Expenses	0	0		0	407,271		407,271		
Total Expenditure/Contingency	\$ 3,618,111	\$3,745,463	103.52%	4,761,315	4,711,706	98.96%	\$4,737,798	99.51%	26.49%
Expenditure/Contingency+(-) Revenue	(\$3,042,418)	(\$2,927,099)	96.21%	(\$3,758,557)	(\$3,682,591)	97.98%	(\$3,698,520)	98.40%	26.35%
Transfer from General Fund*	\$3,042,419	\$3,063,413	100.69%	\$3,284,895	\$3,284,895	100.00%	\$3,295,031	100.31%	7.56%
Fund Balance (Deficit) at Beginning of Year	777,568	777,568	100.00%	913,881	913,881	100.00%	913,881	100.00%	17.53%
Fund Balance (Deficit) at End of Year	\$777,570	\$913,881	117.53%	\$440,219	\$516,185	117.26%	\$510,392	115.94%	-44.15%

Mesa Valley Community School Cash Flow for 2021-22

as of June 30, 2022

	ACTUAL		9/30/21		12/31/21		3/31/22		6/30/22	
	FYE	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL
	6/30/21	6/30/21	9/30/21	9/30/21	12/31/21	12/31/21	3/31/22	3/31/22	6/30/22	6/30/22
	\$1,069,529	\$1,269,090	\$1,269,090	\$1,269,090	\$1,269,090	\$1,269,090	\$1,269,090	\$1,269,090	\$1,269,090	\$1,269,090
Total Cash--Beginning of Month										
Cash received:										
State Student Per Pupil	\$3,063,413	\$281,307	\$843,922	\$281,307	\$281,307	\$281,307	\$266,175	\$268,687	\$268,687	\$268,687
ECEA Spec Ed	\$56,621	3,805	\$16,965	5,655	5,655	5,655	5,655	5,655	5,655	5,655
Capital Construction Grant	\$109,272	10,240	\$30,011	9,872	9,872	9,872	9,872	19,449	19,449	19,449
Mill Levy Override 2017	\$125,248	10,177	\$30,530	10,177	10,177	10,177	9,629	9,629	9,629	9,629
Mill Levy Override 1996 & 2004	\$177,977	13,622	\$40,864	13,622	13,622	13,622	12,888	12,888	12,888	12,888
Student Class Fees	\$86,020	-	\$0	-	-	-	78,491	78,491	78,491	78,491
Colorado Read Act	\$4,356	-	\$0	-	-	-	-	-	-	-
Gifts/Contributions	\$115	15	\$15	15	19	19	13,179	13,179	13,179	13,179
Room Rental Fees	\$0	-	\$0	-	-	-	\$34	\$34	\$34	\$34
Erate	\$0	-	\$0	-	-	-	\$0	\$0	\$0	\$0
Interest Income	\$723	14	\$0	-	-	-	\$0	\$0	\$0	\$0
MCVSD Refund	\$0	12	\$35	6	7	11	\$60	\$60	\$60	\$60
Insurance Proceeds	\$0	-	\$0	-	-	-	\$0	\$0	\$0	\$0
Covid Funds	\$206,131	-	\$0	-	-	-	\$0	\$0	\$0	\$0
Esser	\$63,995	-	\$0	-	208,714	208,714	7,562	7,562	7,562	7,562
Miscellaneous Income	\$471	-	\$0	-	-	-	\$0	\$0	\$0	\$0
Total cash received	\$3,896,340	\$322,636	\$962,341	\$320,640	\$320,658	\$320,658	\$320,292	\$327,151	\$327,151	\$327,151
Cash expenditures:										
Salaries/Benefits	\$2,142,251	\$238,001	\$632,637	\$187,123	\$184,222	\$184,222	\$222,645	\$180,400	\$179,279	\$179,279
Professional/Tech Services	\$98,143	27,090	\$41,022	5,264	13,571	13,571	4,509	7,425	7,425	7,425
Property Services	\$49,758	4,342	\$10,955	1,679	6,137	6,137	5,368	2,670	2,670	2,670
Purchased Services	\$30,735	2,408	\$7,564	2,409	2,651	2,651	2,578	2,411	2,411	2,411
Professional Dev	\$207	-	\$0	-	-	-	\$0	\$0	\$0	\$0
D51 Direct Services	\$31,593	2,380	\$7,141	2,380	2,380	2,380	2,380	2,380	2,380	2,380
D51/Add Personnel	\$75,283	2,887	\$19,016	11,309	10,449	10,449	9,767	9,767	9,767	9,767
D51 Admin Charges	\$91,902	8,439	\$25,318	8,439	8,439	8,439	7,985	7,985	7,985	7,985
Supplies	\$104,483	32,912	\$20,919	4,620	25,203	25,203	13,126	4,187	4,187	4,187
Events	\$8,233	188	\$2,790	392	876	150	434	645	645	645
Facility Lease	\$206,238	17,150	\$51,638	17,213	17,213	17,254	17,254	17,254	17,254	17,254
Equipment/Furniture	\$7,607	6,493	\$3,725	258	79	79	\$204	374	374	374
Dues/Fees	\$2,261	3,742	\$5	55	150	55	\$5,624	\$5,624	\$5,624	\$5,624
Learner Funds	\$675,545	(259)	\$116,427	87,450	42,688	65,346	130,649	83,533	51,032	51,032
Leamer Contingency	\$0	-	\$0	-	-	-	\$0	\$0	\$0	\$0
Instructional Supplies	\$0	-	\$0	-	-	-	\$0	\$0	\$0	\$0
Administrative Supplies/Dues	\$0	-	\$0	-	-	-	\$0	\$0	\$0	\$0
Custodial/Maintenance	\$0	-	\$0	-	-	-	\$0	\$0	\$0	\$0
Insurance	\$0	-	\$0	-	-	-	\$0	\$0	\$0	\$0
Capital Project-Building	\$20,032	1,274	\$9,056	6,153	193,833	167,108	(34,884)	69,423	89	89
Building Improvements	\$20,182	-	\$0	-	-	-	\$0	\$0	\$0	\$0
COVID 19	\$163,280	-	\$0	-	-	-	\$0	\$0	\$0	\$0
Equalization Adjustment	\$0	-	\$0	-	-	-	\$0	\$0	\$0	\$0
Esser Expenses	\$8,316	-	\$208,714	208,714	-	-	198,557	60,000	63,798	63,798
Other Expenses	\$0	-	\$0	-	-	-	\$0	\$0	\$0	\$0
Total cash expenditures	\$3,726,047	\$347,048	\$1,191,649	\$334,680	\$507,890	\$466,978	\$581,298	\$388,456	\$369,263	\$369,263
Change in Accounts Payable/Receivable	\$29,288	\$59,866	(\$12,283)	\$7,244	(\$5,698)	\$14,304	(\$12,445)	(\$1,328)	(\$4,339)	(\$5,580)
Total Cash--end of month	\$1,269,090	\$1,301,072	\$1,047,026	\$1,047,026	\$1,062,769	\$930,773	\$1,130,405	\$961,113	\$898,481	\$832,967
Cash Balances:										
Operating account	\$368,916	\$390,885	\$263,145	\$286,804	\$502,560	\$370,518	\$400,827	\$338,165	\$348,629	\$272,327
SBA Account	6,514	6,514	6,529	6,529	6,529	6,548	6,548	6,548	6,567	6,567
CSAFE	803,456	803,468	803,479	803,487	803,482	803,498	803,498	803,498	803,498	803,498
CSAFE Tabor	100,203	100,205	100,206	100,207	100,208	100,209	100,211	100,210	100,210	100,210
Total Cash--end of month	\$1,269,089	\$1,301,072	\$1,047,026	\$1,047,026	\$1,062,769	\$930,773	\$1,130,405	\$961,113	\$898,481	\$832,967
Restricted cash:										
Tabor 3%	\$105,350	118,478	118,478	118,478	118,478	118,478	118,478	118,478	118,478	118,478
Capital Projects										
Other restricted:										
Fundraising for specific purpose										
Fees collected for specific purpose										
Unspent grant revenues										
Other?-name										
Unrestricted	1,163,738	1,182,594	1,054,880	928,548	944,311	812,295	842,635	780,003	790,594	714,489
Total Cash--end of month	\$1,269,088	\$1,301,072	\$1,047,026	\$1,047,026	\$1,062,769	\$930,773	\$1,130,405	\$961,113	\$898,481	\$832,967

(A) Must equal prior month ending cash (OR beginning of year when adding cumulative quarterly income/expenses, as in September, December, etc.)
 (B) Each Total Cash--end of month must be equal each other

Nutrition Services Fund (21)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Student Meals	\$92,102	\$51,031	55.41%	\$7,500	\$7,500	100.00%	\$27,275	363.67%	-46.55%
Ala Carte Lunch Sales	62,801	87,371	139.12%	96,043	127,183	132.42%	119,962	124.90%	37.30%
Adult Meals	26,441	32,580	123.22%	33,420	53,814	161.02%	55,895	167.25%	71.56%
Federal Reimbursement	6,569,884	7,859,873	119.63%	9,127,893	9,500,982	104.09%	9,622,775	105.42%	22.43%
State Reimbursement	60,074	60,074	100.00%	59,810	373,810	625.00%	59,810	100.00%	-0.44%
Interest on Investment	0	1		0	300		3,343		334200.00%
Miscellaneous	1,500	72	4.80%	4,000	4,000	100.00%	13,517 *	337.93%	18673.61%
Commodities	486,602	493,365	101.39%	574,279	565,551	98.48%	888,037	154.64%	80.00%
Total Revenue	\$7,299,404	\$8,584,367	117.60%	\$9,902,945	\$10,633,140	107.37%	\$10,790,614	108.96%	25.70%
EXPENDITURE:									
Salaries and Benefits	\$3,525,811	\$3,458,427	98.09%	\$4,248,129	\$4,240,903	99.83%	\$4,181,167	98.42%	20.90%
Food	2,110,651	2,207,599	104.59%	2,906,097	3,124,991	107.53%	3,154,503	108.55%	42.89%
Non-Food	648,947	704,972	108.63%	1,476,488	1,838,967	124.55%	1,565,078	106.00%	122.01%
Commodities	486,602	453,254	93.15%	574,279	565,551	98.48%	548,050	95.43%	20.91%
Total Expenditure	\$6,772,011	\$6,824,252	100.77%	\$9,204,993	\$9,770,412	106.14%	\$9,448,798	102.65%	38.46%
Transfer from 2017 Mill Levy Override - Student Contact Days	77,792	77,792	100.00%	87,502	87,502	100.00%	87,502	100.00%	12.48%
Excess (Deficiency) of Revenue & Transfer	\$605,185	\$1,837,907		\$785,454	\$950,230		\$1,429,318		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	278,600	278,600		2,116,507	2,116,507		2,116,507		
GAAP Basis Fund Balance (Deficit) at End of Year	\$883,785	\$2,116,507		\$2,901,961	\$3,066,737		\$3,545,825		
Reserves/Designations:									
Less Amount for Encumbrance Unreserved/Undesignated Fund Balance at End of Year	(15,000)	(4,850)		(15,000)	(15,000)		(511,038)		
	\$868,785	\$2,111,657		\$2,886,961	\$3,051,737		\$3,034,787		

Anticipated will be updated quarterly and is based on Re-Adopted Budget



Mesa County Valley School District 51
2021-22 Budget Summary Report, 4th Quarter

Presented: October 18, 2022

Government Designated Grants Fund (22)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Budget	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Grant Revenue	\$110,334,010	\$48,497,655	43.96%	\$99,571,885	\$47,612,827	47.82%	\$37,662,183	37.82%	-22.34%
Total Revenue	\$110,334,010	\$48,497,655	43.96%	\$99,571,885	\$47,612,827	47.82%	\$37,662,183	37.82%	-22.34%
EXPENDITURE:									
Instructional Programs	\$50,998,344	\$23,523,742	46.13%	\$37,335,459	\$20,889,741	55.95%	\$15,752,814	42.19%	-33.03%
Pupil Support Services	40,048,490	17,663,012	44.10%	29,285,436	21,866,254	74.67%	14,781,478	50.47%	-16.31%
General Administration Support Services	264,361	232,238	87.85%	1,169,002	404,725	34.62%	249,068	21.31%	7.25%
School Administration Support Services	11,950,778	3,128,543	26.18%	9,850,223	1,398,540	14.20%	4,245,244	43.10%	35.69%
Business Support Services	1,821,576	988,967	54.29%	8,239,686	668,547	8.11%	422,987	5.13%	-57.23%
Central Support Services	1,726,488	1,277,646	74.00%	959,271	687,441	71.66%	577,103	60.16%	-54.83%
Community Services & Other Support Services	1,164,084	714,046	61.34%	1,595,255	907,587	56.89%	1,022,689	64.11%	43.22%
Facilities/Construction Services	2,131,789	969,462	45.48%	10,909,454	587,492	5.39%	502,800	4.61%	-48.14%
Other Uses	228,100	0	0.00%	228,100	202,500	88.78%	108,000	47.35%	
Total Expenditure	\$110,334,010	\$48,497,655	43.96%	\$99,571,885	\$47,612,827	47.82%	\$37,662,183	37.82%	-22.34%
GAAP Basis Result of Operations	\$0	\$0		\$0	\$0		\$0		
GAAP Basis Fund Balance (Deficit) at Beginning of Year									
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$0		\$0	\$0		\$0		
Reserves/Designations:									
Inventories									
Encumbrances		(205,038)					(1,066,890)		
Unreserved/Undesignated Fund Balance	\$0	(\$205,038)		\$0	\$0		(\$1,066,890)		

Anticipated will be updated quarterly and is based on Re-Adopted Budget

Physical Activities Fund (23)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Athletic Fees/Passes	\$340,000	\$299,540	88.10%	\$340,000	\$225,000	66.18%	\$344,833	101.42%	15.12%
Gate Receipts	260,000	127,403	49.00%	260,000	275,000	105.77%	\$311,084	119.65%	144.17%
Misc Revenue	36,000	36,947	102.63%	36,000	25,000	69.44%	15,796	43.88%	-57.25%
Total Revenue	\$636,000	\$463,890	72.94%	\$636,000	\$525,000	82.55%	\$671,713	105.62%	44.80%
EXPENDITURE:									
Playoffs	\$140,000	\$168,464	120.33%	\$140,000	\$185,000	132.14%	\$203,222	145.16%	20.63%
Basketball, Girls	52,000	33,001	63.46%	52,000	49,519	95.23%	49,671	95.52%	50.51%
Cheerleader/Poms	15,000	9,939	66.26%	15,000	8,812	58.75%	8,494	56.63%	-14.54%
Golf, Girls	8,000	2,687	33.59%	8,000	4,000	50.00%	4,516	56.45%	68.07%
Soccer, Girls	24,000	7,611	31.71%	24,000	24,000	100.00%	29,836	124.32%	292.01%
Softball, Girls	40,000	14,024	35.06%	40,000	35,647	89.12%	35,647	89.12%	154.19%
Swimming, Girls	12,000	2,420	20.17%	12,000	3,806	31.72%	3,806	31.72%	57.27%
Tennis, Girls	6,500	1,429	21.98%	6,500	6,500	100.00%	10,620	163.38%	643.18%
Lacrosse, Girls	27,000	6,777	25.10%	27,000	27,000	100.00%	23,127	85.66%	241.26%
Volleyball	48,000	35,006	72.93%	48,000	59,007	122.93%	59,007	122.93%	68.56%
Wrestling, Girls	0	6,022		0	9,391		9,392		55.96%
Baseball	40,000	25,960	64.90%	40,000	40,000	100.00%	42,026	105.07%	61.89%
Basketball, Boys	52,000	34,717	66.76%	52,000	65,644	126.24%	66,145	127.20%	90.53%
Football	130,500	42,981	32.94%	130,500	117,924	90.36%	137,960	105.72%	220.98%
Golf, Boys	8,000	5,268	65.85%	8,000	9,562	119.53%	9,562	119.53%	81.51%
Soccer, Boys	24,000	10,389	43.29%	24,000	25,347	105.61%	25,347	105.61%	143.98%
Swimming, Boys	10,000	874	8.74%	10,000	10,000	100.00%	3,256	32.56%	272.54%
Tennis, Boys	6,500	1,256	19.32%	6,500	7,595	116.85%	7,771	119.55%	518.71%
Lacrosse, Boys	27,000	10,295	38.13%	27,000	27,000	100.00%	27,417	101.54%	166.31%
Wrestling, Boys	48,000	28,818	60.04%	48,000	59,908	124.81%	61,368	127.85%	112.95%
Cross Country	12,000	2,237	18.64%	12,000	12,821	106.84%	12,821	106.84%	473.13%
Track	32,000	22,610	70.66%	32,000	24,000	75.00%	50,824	158.83%	124.79%
Contingency	5,000	0		5,000	0	0.00%	0	0.00%	
Vehicle Use	7,000	23,689	338.41%	7,000	25,000	357.14%	25,505	364.36%	7.67%
Athletic Director Travel	3,000	1,294	43.13%	3,000	3,000	100.00%	1,370	45.67%	5.87%
Catastrophic Insurance	7,500	0		7,500	7,500	100.00%	0	0.00%	
Scholarship Fund/Other	1,000	191	19.10%	1,000	1,000	100.00%	191	19.10%	0.00%
Total Expenditure	\$786,000	\$497,959	63.35%	\$786,000	\$848,983	108.01%	\$908,901	115.64%	82.53%
Excess (Deficiency) of Revenue	(\$150,000)	(\$34,069)		(\$150,000)	(\$323,983)		(\$237,188)		
Reallocation for Transportation	200,000	200,000		150,000	150,000		150,000		
Excess (Deficiency) of Revenue & Transfer	\$50,000	\$165,931		\$0	(\$173,983)		(\$87,188)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	20,364	20,364		186,295	186,295		186,295		
GAAP Basis Fund Balance (Deficit) at End of Year	\$70,364	\$186,295		\$186,295	\$12,312		\$99,107		

Anticipated will be updated quarterly and is based on Re-Adopted Budget

Beverage Fund (27)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Commissions	\$36,000	\$23,220	64.50%	\$36,000	\$66,528	184.80%	\$54,670	151.86%	135.44%
Electrical	7,308	6,300	86.21%	7,308	6,300	86.21%	6,300	86.21%	0.00%
Interest	1,200	481	40.08%	1,200	181	15.08%	800	66.67%	66.32%
Miscellaneous	15,000	15,000	100.00%	15,000	0	0.00%	0	0.00%	-100.00%
Total Revenue	\$59,508	\$45,001	75.62%	\$59,508	\$73,009	122.69%	\$61,770	103.80%	37.26%
EXPENDITURE:									
SBA Accounts	\$30,000	\$29,100	97.00%	\$35,000	\$29,100	83.14%	\$23,325	66.64%	-19.85%
Staff Development	21,000	1,000	4.76%	21,000	21,000	100.00%	2,244	10.69%	124.40%
Programs:									
Projects	20,200	10,484	51.90%	20,200	15,000	74.26%	4,937	24.44%	-52.91%
Recognition	0	0		0	0		0		
Board Approved Programs	4,000	0	0.00%	4,000	0	0.00%	255	6.38%	
Electrical Reimbursement	7,308	0	0.00%	7,308	0	0.00%	0	0.00%	
Total Expenditure	\$82,508	\$40,584	49.19%	\$87,508	\$65,100	74.39%	\$30,761	35.15%	-24.20%
Excess (Deficiency) of Revenue	(\$23,000)	\$4,417		(\$28,000)	\$7,909		\$31,009		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	274,656	274,656		279,073	279,073		279,073		
GAAP Basis Fund Balance (Deficit) at End of Year	\$251,656	\$279,073		\$251,073	\$286,982		\$310,082		
Reserves/Designations:									
Less Amount for Encumbrance	(5,000)	0		(5,000)	(5,000)		(7,879)		
Unassigned Fund Balance	\$246,656	\$279,073		\$246,073	\$281,982		\$302,203		

	21-22 Re-Adopted	21-22 Actual
Student Activities	\$2,200	\$0
Music	5,000	4,937
Athletics	8,000	0
Elementary Physical Activities	5,000	0
Total	\$20,200	\$4,937

Anticipated will be updated quarterly and is based on Re-Adopted Budget

Student Body Activities Fund (29)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Local Revenues - Student Activities	\$8,000,000	\$3,743,450	46.79%	\$8,000,000	\$4,622,904	57.79%	\$4,884,793	61.06%	30.49%
Total Revenue	\$8,000,000	\$3,743,450	46.79%	\$8,000,000	\$4,622,904	57.79%	\$4,884,793	61.06%	30.49%
EXPENDITURE:									
Student Activities	8,000,000	3,717,855	46.47%	8,000,000	4,112,679	51.41%	4,698,059	58.73%	26.36%
Total Expenditure	\$8,000,000	\$3,717,855	46.47%	\$8,000,000	\$4,112,679	51.41%	\$4,698,059	58.73%	26.36%
Excess (Deficiency) of Revenue	\$0	\$25,595		\$0	\$510,225		\$186,734		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,856,254	2,858,210		2,883,805	2,883,805		2,883,805		
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,856,254	\$2,883,805		\$2,883,805	\$3,394,030		\$3,070,539		
Assigned to:									
Less Amount for Encumbrance	0	0		0	(5,000)		(49,319)		
Unassigned Fund Balance	\$2,856,254	\$2,883,805		\$2,883,805	\$3,389,030		\$3,021,220		

Anticipated will be updated quarterly and is based on Re-Adopted Budget

Bond Redemption Fund (31)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Local Property Taxes	\$18,109,900	\$18,166,796	100.31%	\$23,255,813	\$23,023,255	99.00%	\$23,146,811	99.53%	27.41%
Delinquent Taxes	10,000	22,836	228.36%	10,000	38,495	384.95%	38,071	380.71%	66.71%
Total Revenue	\$18,119,900	\$18,189,632	100.38%	\$23,265,813	\$23,061,750	99.12%	\$23,184,882	99.65%	27.46%
EXPENDITURE:									
Bond Principal:									
2011 Series	\$8,435,000	\$8,435,000	100.00%	\$9,185,000	\$9,185,000	100.00%	\$9,185,000	100.00%	
2012 Refinance	390,000	390,000	100.00%	75,000	75,000	100.00%	75,000	100.00%	
2018 Series	0	0		0	0		0		
2022 Series	0	0		0	0		0		
Bond Interest Coupons Redeemed:									
2011 Series	2,078,275	2,078,275	100.00%	1,683,700	1,683,700	100.00%	1,683,700	100.00%	
2012 Refinance	14,700	14,700	100.00%	9,469	9,469	100.00%	9,469	100.00%	
2018 Series	6,172,188	6,172,187	100.00%	6,172,188	6,172,188	100.00%	6,172,188	100.00%	
2022 Series	0	0		1,392,500	1,385,371	99.49%	1,382,437	99.28%	
Total Expenditure	\$17,090,163	\$17,090,162	100.00%	\$18,517,857	\$18,510,728	99.96%	\$18,507,794	99.95%	
Excess (Deficiency) of Revenue	\$1,029,737	\$1,099,470		\$4,747,956	\$4,551,022		\$4,677,088		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	15,694,013	15,694,013		16,793,483	16,793,483		16,793,483		
GAAP Basis Fund Balance (Deficit) at End of Year	\$16,723,750	\$16,793,483		\$21,541,439	\$21,344,505		\$21,470,571		
Mill Levy	9.412			11.028					
Assessed Value	\$1,923,891,560 ^			\$2,108,830,687 *					

^ Certification of Mill Levy December 15, 2020

* Certification of Mill Levy December 14, 2021

Anticipated will be updated quarterly and is based on Re-Adopted Budget

Building Fund (41)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$800,000	\$61,653	7.71%	\$800,000	\$594,632	74.33%	\$286,121	35.77%	364.08%
Total Revenue	\$800,000	\$61,653	7.71%	\$800,000	\$594,632	74.33%	\$286,121	35.77%	364.08%
EXPENDITURE:									
Building Construction & Improvements	\$36,990,644	\$7,631,668	20.63%	\$10,000,000	\$8,000,000	80.00%	\$5,510,049	55.10%	-27.80%
Equipment	0	7,746,564		0	0		77,669		-99.00%
Other Capital Outlay	0	9,819		0	0		0		-100.00%
Construction Services	0	531,978		0	2,560,595		3,494,285		556.85%
Total Expenditure	\$36,990,644	\$15,920,029	43.04%	\$10,000,000	\$10,560,595	105.61%	\$9,082,003	90.82%	-42.95%
Excess (Deficiency) of Revenue	(\$36,190,644)	(\$15,858,376)		(\$9,200,000)	(\$9,965,963)		(\$8,795,882)		
Sale of Bonds	\$0	\$0		\$95,315,000	\$95,315,000		\$95,040,000		
Premium/Discount	0	0		20,292,733	20,292,733		20,523,499		
Less: Issuance Costs	0	0		(607,733)	(607,733)		(563,499)		
Net Sale of Bonds	\$0	\$0		\$115,000,000	\$115,000,000		\$115,000,000		
Excess (Deficiency) of Revenue	(\$36,190,644)	(\$15,858,376)		\$105,800,000	\$105,034,037		\$106,204,118		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	36,190,644	36,190,644		20,332,268	20,332,268		20,332,268		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$20,332,268		\$126,132,268	\$125,366,305		\$126,536,386		
Assigned to:									
Less Amount for Encumbrance	0	(158,176)		0	0		0		
Unassigned Fund Balance	\$0	\$20,174,092		\$126,132,268	\$125,366,305		\$126,536,386		

Proceeds from bonds approved by voters in the November 7, 2017 election were used to build a new Orchard Mesa Middle School, add gyms at Palisade High School and Dual Immersion Academy, and complete priority 1 maintenance projects, technology upgrades, and security features at schools across the District.

Proceeds from bonds approved by voters in the November 8, 2021 election will be used to build a new Grand Junction High School.

Anticipated will be updated quarterly and is based on Re-Adopted Budget

Capital Projects Fund (43)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$100,000	\$25,597	25.60%	\$80,000	\$9,703	12.13%	\$35,413	44.27%	38.35%
Charter School Lease Payments (COP's)	699,325	707,544	101.18%	701,200	701,200	100.00%	709,345	101.16%	0.25%
COP Refunding Proceeds	6,085,000	6,085,000	100.00%	0	0		0		-100.00%
Sale of Property	0	0		800,000	797,995	99.75%	915,095	114.39%	
Other Local Revenue	100,000	1,495,502	1495.50%	58,197	58,197	100.00%	714,661	1228.00%	-52.21%
Capital/Right of Use Leases	241,500	20,265	8.39%	241,500	1,400,559	579.94%	3,091,814	1280.25%	15156.92%
Total Revenue	\$7,225,825	\$8,333,908	115.34%	\$1,880,897	\$2,967,654	157.78%	\$5,466,328	290.62%	-34.41%
EXPENDITURE:									
Ground Improvement/Land	\$125,000	\$88,832	71.07%	\$245,000	\$514,644	210.06%	\$327,716	133.76%	268.92%
Buildings	1,200,000	571,130	47.59%	1,360,000	571,130	41.99%	1,229,088	90.37%	115.20%
Equipment	1,125,215	170,798	15.18%	1,225,215	872,299	71.20%	40,649	3.32%	-76.20%
Capital/Right of Use Leases	0	20,265		0	1,400,559		3,091,814		15156.92%
Other Capital Outlay	276,485	173,759	62.85%	286,661	380,337	132.68%	128,893	44.96%	-25.82%
Subtotal	\$2,726,700	\$1,024,784	37.58%	\$3,116,876	\$3,738,969	119.96%	\$4,818,160	154.58%	370.16%
CHARTER SCHOOL DEBT SERVICE:									
Professional Services	\$0	\$0	0.00%	\$0	\$2,500		\$2,500		0.00%
COP Financing Principal	255,000	255,000	0.00%	270,000	270,000	100.00%	270,000	100.00%	0.00%
COP Financing Interest	444,325	444,325	0.00%	431,200	431,200	100.00%	431,200	100.00%	0.00%
Subtotal	\$699,325	\$699,325	0.00%	\$701,200	\$703,700	100.36%	\$703,700	200.00%	0.63%
DISTRICT DEBT SERVICE									
Lease Financing	\$1,595,013	\$226,624	14.21%	\$1,782,147	\$1,808,147	101.46%	\$1,670,223	93.72%	637.00%
Professional Services	0	2,500		2,500	2,500	100.00%	2,500	100.00%	0.00%
COP Refunding Issuance Costs	90,000	90,000	100.00%	0	0		0		-100.00%
COP Financing Principal/Refunding	6,295,000	6,295,000	100.00%	0	0		0		-100.00%
COP Financing Interest	200,144	200,144	100.00%	151,733	151,733	100.00%	139,346	91.84%	-30.38%
Subtotal	\$8,180,157	\$6,814,268	83.30%	\$1,936,380	\$1,962,380	101.34%	\$1,812,069	93.58%	-73.41%
Total Expenditure	\$11,606,182	\$8,538,377	73.57%	\$5,754,456	\$6,405,049	111.31%	\$7,333,929	127.45%	-14.11%
Excess (Deficiency) of Revenue	(\$4,380,357)	(\$204,469)		(\$3,873,559)	(\$3,437,395)		(\$1,867,601)		
Transfer from General Fund	2,375,970	2,375,970		2,375,970	2,375,970		2,375,970		
Excess (Deficiency) of Revenue and Transfer	(\$2,004,387)	\$2,171,501		(\$1,497,589)	(\$1,061,425)		\$508,369		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	13,213,312	13,213,312		15,384,813	15,384,813		15,384,813		
GAAP Basis Fund Balance (Deficit) at End of Year	\$11,208,925	\$15,384,813		\$13,887,224	\$14,323,388		\$15,893,182		
Less Reserves:									
Encumbrances/Reserves	(300,000)	(627,667)		(300,000)	(300,000)		(3,265,831)		
Emergency Requirement Nondesignated Fund Balance at End of Year	(6,666,421)	(6,388,489)		(6,899,568)	(6,899,568)		(6,227,336)		
	\$4,242,504	\$8,368,657		\$6,687,656	\$7,123,820		\$6,400,015		

2020-21 Actual

Transfer: \$188.09 X 20,607.32 to Capital Projects/Insurance Reserve	
Capital Projects	\$2,375,970
Insurance Reserve	1,500,000
	<u>\$3,875,970</u>

2021-22 Actual

Transfer: \$186.84 X 20,744.56 to Capital Projects/Insurance Reserve	
Capital Projects	\$2,375,970
Insurance Reserve	1,500,000
	<u>\$3,875,970</u>

Anticipated will be updated quarterly and is based on Re-Adopted Budget

Medical Insurance Fund (62)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Medical Insurance Premiums	\$18,345,452	\$19,092,296	104.07%	\$24,076,747	\$22,305,963	92.65%	\$22,168,948	92.08%	16.11%
Cobra Insurance Premiums	100,000	195,159	195.16%	250,000	195,017	78.01%	205,791	82.32%	5.45%
Interest on Investments	100,000	1,639	1.64%	2,000	148	7.40%	3,915	195.75%	138.87%
Total Revenue	\$18,545,452	\$19,289,094	104.01%	\$24,328,747	\$22,501,128	92.49%	\$22,378,654	91.98%	16.02%
EXPENDITURE:									
Medical - Administration/ Contracted Service	\$2,633,871	\$2,727,243	103.55%	\$2,800,000	\$3,243,642	115.84%	\$2,421,451	86.48%	-11.21%
Medical Services	15,648,377	19,244,330	122.98%	21,700,000	18,464,507	85.09%	18,021,093	83.05%	-6.36%
Supplies	5,000	0	0.00%	4,000	0	0.00%	0	0.00%	
Miscellaneous	5,000	42,810	856.20%	195,000	1,000	0.51%	32,274	16.55%	-24.61%
Training	1,500	0	0.00%	1,000	0	0.00%	0	0.00%	
Total Expenditure	\$18,293,748	\$22,014,383	120.34%	\$24,700,000	\$21,709,149	87.89%	\$20,474,818	82.89%	-6.99%
Excess (Deficiency) of Revenue	\$251,704	(\$2,725,289)		(\$371,253)	\$791,979		\$1,903,836		
Transfer from General Fund	0	0		0	0		0		
Excess (Deficiency) of Revenue and Transfer	\$251,704	(\$2,725,289)		(\$371,253)	\$791,979		\$1,903,836		
GAAP FUND BALANCE:									
Beginning of Year	3,477,852	3,477,852		752,563	752,563		752,563		
End of Year	\$3,729,556	\$752,563		\$381,310	\$1,544,542		\$2,656,399		

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Re-Adopted Budget

Dental Insurance Fund (63)
as of June 30, 2022

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-22 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Premiums	\$1,387,281	\$1,295,939	93.42%	\$1,360,024	\$1,279,587	94.09%	\$1,273,876	93.67%	-1.70%
Total Revenue	\$1,387,281	\$1,295,939	93.42%	\$1,360,024	\$1,279,587	94.09%	\$1,273,876	93.67%	-1.70%
EXPENDITURE:									
Dental - Administration	\$96,722	\$130,782	135.21%	\$88,839	\$88,339	99.44%	\$91,202	102.66%	-30.26%
Dental Claims/Services	1,191,011	1,203,064	101.01%	1,266,286	1,077,374	85.08%	1,086,797	85.83%	-9.66%
Dental - Overfunding Payments	941,017	941,017	100.00%	0	0		0		
Total Expenditure	\$2,228,750	\$2,274,863	102.07%	\$1,355,125	\$1,165,713	86.02%	\$1,177,999	86.93%	-48.22%
Excess (Deficiency) of Revenue	(\$841,469)	(\$978,924)		\$4,899	\$113,874		\$95,877		
GAAP FUND BALANCE:									
Beginning of Year	1,279,125	1,279,125		300,201	300,201		300,201		
End of Year	\$437,656	\$300,201		\$305,100	\$414,075		\$396,078		

Insurance Premiums are not considered a transfer.

Anticipated will be updated quarterly and is based on Re-Adopted Budget



**Insurance Fund (64)
as of June 30, 2022**

	2020-21 Re-Adopted Budget	2020-21 Actual 6/30/21	% of Actual	2021-22 Re-Adopted Budget	2021-2 EOY Anticipated as of 3/31/22	% of Budget	Unaudited 2021-22 Actual 6/30/22	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$70,000	\$8,826	12.61%	\$12,000	\$2,825	23.54%	\$13,497	112.48%	52.92%
Insurance Premium-Employee Benefits	900,000	1,305,341	145.04%	1,385,000	1,430,000	103.25%	943,847	68.15%	-27.69%
Miscellaneous Revenue	1,500	11,643	776.20%	12,000	18,912	157.60%	36,341	302.85%	212.13%
Total Revenue	\$971,500	\$1,325,810	136.47%	\$1,409,000	\$1,451,737	103.03%	\$993,685	70.52%	-25.05%
EXPENDITURE:									
Salaries and Benefits	\$836,869	\$766,492	91.59%	\$902,509	\$897,597	99.46%	\$898,090	99.51%	17.17%
Workers' Compensation	1,400,000	16,336	1.17%	1,200,000	1,000,000	83.33%	851,429	70.95%	5111.98%
Insurance Premiums / Bonds	620,000	1,029,743	166.09%	1,000,000	903,551	90.36%	915,994	91.60%	-11.05%
Uninsured Losses / Claims	2,000	435	21.75%	1,000	500	50.00%	166	16.60%	-61.84%
Supplies / Other	190,000	85,890	45.21%	190,000	513,461	270.24%	119,244	62.76%	38.83%
Employee Assistance Program	75,000	78,088	104.12%	150,000	101,545	67.70%	94,689	63.13%	21.26%
Wellness Program	10,000	282	2.82%	5,000	2,500	50.00%	3,583	71.66%	1170.57%
Total Expenditure	\$3,133,869	\$1,977,266	63.09%	\$3,448,509	\$3,419,154	99.15%	\$2,883,195	83.61%	45.82%
Excess (Deficiency) of Revenue	(\$2,162,369)	(\$651,456)		(\$2,039,509)	(\$1,967,417)		(\$1,889,510)		
Transfer from General Fund	1,500,000	1,500,000		1,500,000	1,500,000		1,500,000		
Excess (Deficiency) of Revenue & Transfer	(\$662,369)	\$848,544		(\$539,509)	(\$467,417)		(\$389,510)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	5,152,252	5,152,252		6,000,796	6,000,796		6,000,796		
GAAP Basis Fund Balance (Deficit) at End of Year	\$4,489,883	\$6,000,796		\$5,461,287	\$5,533,379		\$5,611,286		
Reserves/Designations:									
Less Amount for Encumbrances	(5,000)	0		(5,000)	(5,000)		0		
Unreserved/Undesignated Fund Balance at End of Year	\$4,484,883	\$6,000,796		\$5,456,287	\$5,528,379		\$5,611,286		

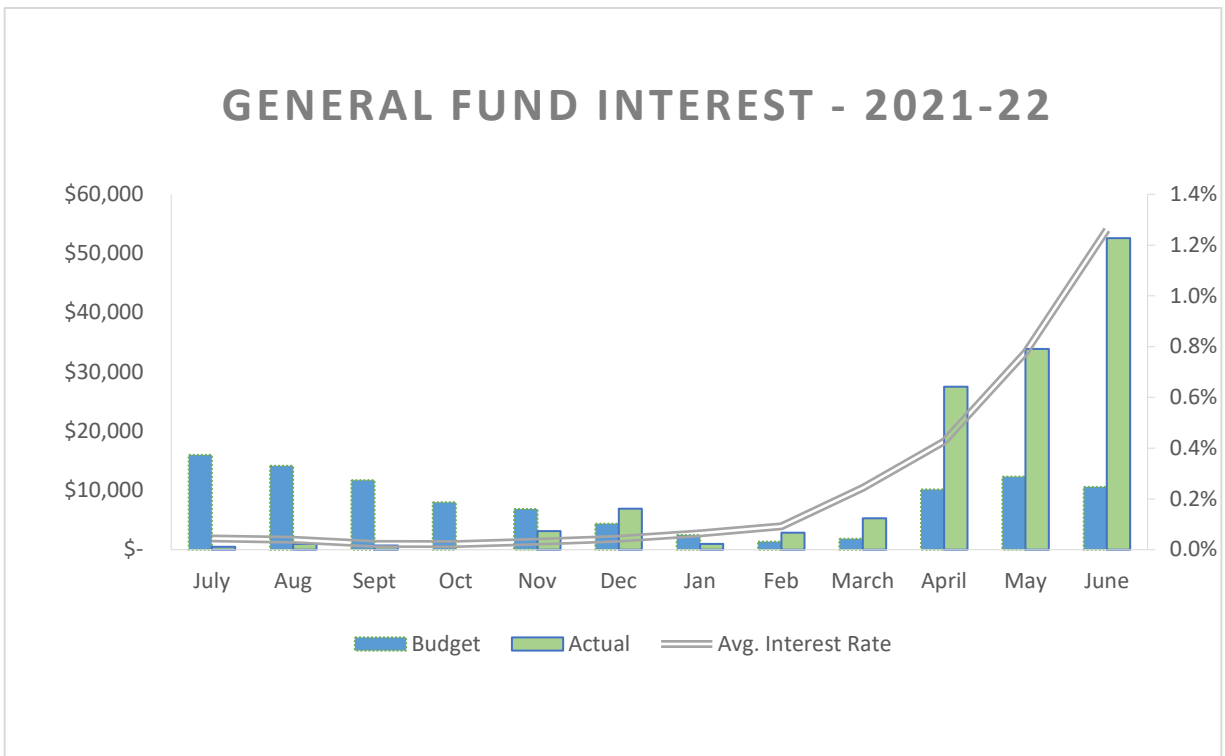
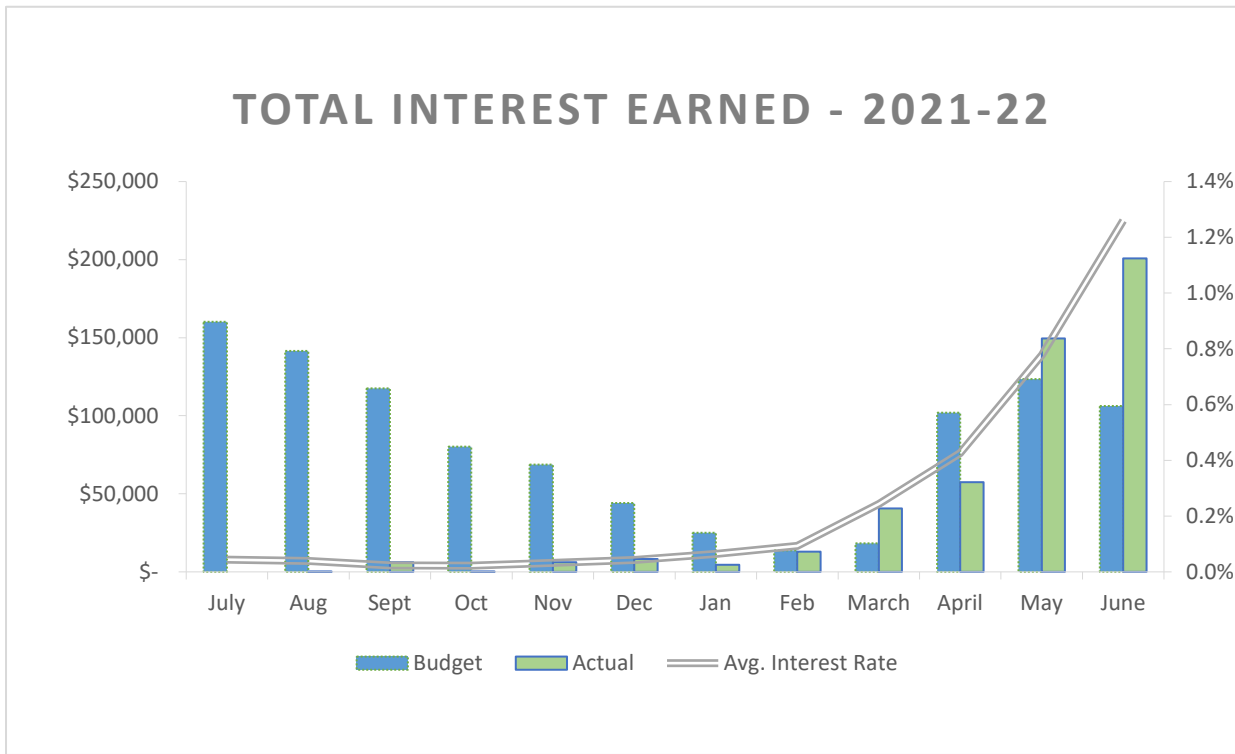
2020-21 Actual

Transfer: \$188.09 X 20,607.32 to Capital Projects/Insurance Reserve	
Capital Projects	\$2,375,970
Insurance Reserve	1,500,000
	<u>\$3,875,970</u>

2021-22 Actual

Transfer: \$186.84 X 20,744.56 to Capital Projects/Insurance Reserve	
Capital Projects	\$2,375,970
Insurance Reserve	1,500,000
	<u>\$3,875,970</u>

Anticipated will be updated quarterly and is based on Re-Adopted Budget





Mesa County Valley School District 51
June 2022 Budget Charts, 4th Quarter
 Presented: October 18, 2022

All Funds						
Type of Investment	Fund	Bank or Safekeeping	Amount	Date Acquired	Interest Rate	
C-SAFE - Mesa County	31	In Trust with Mesa County Treasurer	\$20,834,213	6/27/03	1.170%	
C-SAFE - General	Pooled	US Bank - Denver	39,096,369		1.170%	
C-SAFE - 2018 Bond	41	US Bank - Denver	17,922,617	2/1/18	1.150%	
C-SAFE - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	57,629,506	1/26/22	1.150%	
Colo Trust - General	Pooled	Wells Fargo Bank - Denver	38,490,744	4/26/97	1.171%	
Colo Trust - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	57,631,699	1/26/22	1.171%	
Total			\$231,605,148			



Mesa County Valley School District 51
June 2022 Budget Charts, 4th Quarter
 Presented: October 18, 2022

Schedule of Interest Earned (All Funds)

Source	General Fund		Colorado Preschool Program		Capital Reserve		Insurance Reserve	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$113,994	\$135,454	\$109	\$136	\$28,922	\$35,413	\$11,122	\$13,497

Source	Nutrition Services		Beverage Fund		Health Insurance		2017 Mill Levy Override	
	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$3,091	\$3,343	\$657	\$800	\$3,878	\$3,915	\$7,091	\$7,764

Source	Building Projects		Student Body Activities	
	Current Qtr	YTD	Current Qtr	YTD
Pooled Funds *	\$238,805	\$286,121	\$44	\$233

* Pooled funds are checking account, Colo Trust General and C-SAFE General

NOTE: Earnings are not known and allocated to funds until after the end of the month, so earnings are usually recorded a month behind. For example, interest from July is not reported until August.



Mesa County Valley School District 51

June 2022 Budget Charts, 4th Quarter

Presented: October 18, 2022

State of Colorado (SB 80 Interest Free Loans)

Date of Loan	Date of Payment	Fund	Amount of Loan	Payment	Balance

**SUMMARY OF BORROWINGS (REPAYMENTS)
FROM STATE TREASURER INTEREST FREE LOAN PROGRAM**

MONTH	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
July	-	-	-	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-	-	-	-
January	\$3,946,000	-	-	-	-	-	-	-	-	-	-	-
February	2,854,000	-	-	-	-	-	-	-	-	-	-	-
March	(6,800,000)	-	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Mesa County Valley School District 51

Licensed and Administrative Personnel Action

Board of Education Resolution: 22/23: 19

Adopted: October 18, 2022

Name	Location	Assignment	Effective Date
Retirements			
NONE AT THIS TIME.			
Resignations/Termination			
CROWHURST, WILLIAM B	GRAND MESA	SPED - MODERATE NEEDS	9/23/2022
GUSTILO, KARLA MAE Q	NISLEY	SPED - MODERATE NEEDS	10/31/2022
SILVANO, LILIANA KATRINA	PEAR PARK	KINDERGARTEN	9/15/2022
Leave of Absence			
NONE AT THIS TIME.			
New Assignments (Transfer/New Hires)			
DOCTEUR, CARISSA A	PALISADE/MGMS	INSTRUMENTAL MUSIC	10/1/2022
ESSANI, BETHANY M	BTK	SOCIAL WORKER	10/3/2022
FARMER, KASI N	POMONA	SPED - SSN	9/21/2022
HOBBS, SHAUNA MARIE	CENTRAL	ASST PRINCIPAL, HIGH SCHOOL	10/11/2022
LEININGER, AMY K	CENTRAL	COUNSELOR	10/17/2022
MEIL, LISA A	BROADWAY	INTERVENTIONIST	9/26/2022
MICHEL, JOHN D	CHIPETA	PHYSICAL EDUCATION	9/21/2022
Return from Leave			
NONE AT THIS TIME.			

I hereby certify that the information contained in the above resolution is accurate and was adopted by the Mesa County Valley School District No. 51 Board of Education on October 18, 2022.

 Bridget Story, Assistant Secretary
 Board of Education

Board of Education Resolution: 22/23: 20

Adopted: October 18, 2022

Donor	Clifton, Fruita, Grand Junction, Orchard Mesa, Palisade and Redlands Lions Clubs
Gift	1600 Constitutional Booklets
Value	\$2,128.00
School/Department	Eighth grade students across the District and District charter schools

Donor	Pamela Jo Kellerstrass
Gift	Cash
Value	\$25.00
School/Department	Career Center / Fresh Side Cafe

Donor	Friends of Youth and Nature
Gift	Cash
Value	\$440.00
School/Department	Thunder Mt. Elementary / 4 th grade snowshoe field trip

Donor	Thrift Shop
Gift	Cash
Value	\$10,000.00
School/Department	Fruita Monument High School / Future Farmers of America

Donor	10 Federal Storage Management LLC
Gift	Cash
Value	\$1,000.00
School/Department	Grand Junction High School / Tiger Boutique & Haberdashery

Donor	Jeffrey and Sherry Nakano
Gift	Cash
Value	\$50.00
School/Department	Grand Junction High School / Boys' soccer

Donor	Becca Posner Commercial Brokerage LLC
Gift	Cash
Value	\$180.00
School/Department	Grand Junction High School / Football Hospitality Suite

Donor	Duane Geradine
Gift	Cash
Value	\$6,778.04
School/Department	Redlands Middle School / Wrestling mats

Donor	Altrusa of Palisade
Gift	Cash
Value	\$1,000.00
School/Department	Mt. Garfield Middle School / Athletics scholarships and needs

Board of Education Resolution: 22/23: 20

Adopted: October 18, 2022

Donor	Friends of Youth and Nature
Gift	Cash
Value	\$610.00
School/Department	Mt. Garfield Middle School / 7 th grade field trip to Little Bookcliff Wild Horses

Donor	First Presbyterian Church
Gift	Cash
Value	\$750.00
School/Department	Mt. Garfield Middle School / Gator Store (free clothing & hygiene items)

Donor	Traderhome Shoes
Gift	Fifty pairs of shoes
Value	\$2,497.50
School/Department	Chipeta Elementary School / Students in need

Donor	Desert Bloom Hydroponics
Gift	25 Botanicare flood tables and reservoirs with lids
Value	\$4,997.50
School/Department	Career Center / Horticulture

Donor	Grand Junction Chrysler Jeep Dodge
Gift	Cash
Value	\$1,000.00
School/Department	Grand Junction High School / Boys' golf

Donor	Fruita Mountain Berry Bowls Inc.
Gift	Cash
Value	\$100.00
School/Department	Grand Junction High School / Softball

Donor	Wingate Elementary PTO
Gift	Cash
Value	\$100.00
School/Department	Grand Junction High School / Band

Donor	My Favorite Muffin
Gift	Pastries
Value	\$37.99
School/Department	Bookcliff Middle School / SSN Coffee Cart Fundraiser

Donor	Safeway (Horizon Drive)
Gift	Pastries
Value	\$30.00
School/Department	Bookcliff Middle School / SSN Coffee Cart Fundraiser

Board of Education Resolution: 22/23: 20

Adopted: October 18, 2022

Donor	Starbucks (North Ave.)
Gift	Ground coffee and pastries
Value	\$80.00
School/Department	Bookcliff Middle School / SSN Coffee Cart Fundraiser

Donor	Safeway (Broadway)
Gift	Donut holes
Value	\$27.00
School/Department	Bookcliff Middle School / SSN Coffee Cart Fundraiser

Donor	First Watch
Gift	Ground coffee and muffins
Value	\$90.00
School/Department	Bookcliff Middle School / SSN Coffee Cart Fundraiser

Donor	Einstein Bros. Bagels
Gift	Bagels
Value	\$312.00
School/Department	Bookcliff Middle School / SSN Coffee Cart Fundraiser

Donor	MOD Pizza
Gift	T-shirts
Value	\$200.00
School/Department	Nisley Elementary School / Student council members

Donor	Kate Denning
Gift	Cash
Value	\$100.00
School/Department	R-5 High School / Aquaponics & Garden Program

Donor	Nancy Hugenberg
Gift	Cash
Value	\$60.00
School/Department	Grand Junction High School / Vet Tech Club

Donor	Grand Valley Auto Sales
Gift	Cash
Value	\$400.00
School/Department	Grand Junction High School / Boys' golf

Donor	Otto Holdings Inc.
Gift	Cash
Value	\$400.00
School/Department	Grand Junction High School / Boys' golf

Board of Education Resolution: 22/23: 20

Adopted: October 18, 2022

Donor	James and Brenda Billings
Gift	Cash
Value	\$100.00
School/Department	Grand Junction High School / Boys' golf

Donor	Grand Junction Federal Credit Union
Gift	Cash
Value	\$1,000.00
School/Department	Grand Junction High School / Athletics Championship Fund

Donor	Richard and Abby Kull
Gift	Cash
Value	\$1,000.00
School/Department	Grand Junction High School / Boys' golf

Donor	Barn Boutique
Gift	Princess Bride socks
Value	\$14.00
School/Department	Grand Junction High School / Workforce Development Day

Donor	Entrada Consulting Group
Gift	Catered lunch
Value	\$250.00
School/Department	Grand Junction High School / Workforce Development Day

Donor	Four Seasons Gutter Systems
Gift	Visa gift card
Value	\$100.00
School/Department	Grand Junction High School / Workforce Development Day

Donor	Jitterz
Gift	Gifts card
Value	\$50.00
School/Department	Grand Junction High School / Workforce Development Day

Donor	Bravo Pizza
Gift	Gift card
Value	\$25.00
School/Department	Grand Junction High School / Workforce Development Day

Donor	My Favorite Muffin
Gift	Thirty free muffin certificates
Value	\$90.00
School/Department	Grand Junction High School / Workforce Development Day

Board of Education Resolution: 22/23: 20

Adopted: October 18, 2022

Donor	Fiesta Guadalajara
Gift	Two free combination meals
Value	\$30.00
School/Department	Grand Junction High School / Workforce Development Day

Donor	City Market
Gift	Gift card
Value	\$25.00
School/Department	Grand Junction High School / Workforce Development Day

Donor	Safeway
Gift	Gift card
Value	\$25.00
School/Department	Grand Junction High School / Workforce Development Day

Donor	Innovative Textiles Power Pro
Gift	Promotional jacket
Value	\$250.00
School/Department	Grand Junction High School / Workforce Development Day

Donor	Mark & Rachel Harrington
Gift	Cash
Value	\$80.00
School/Department	East Middle School / General SBA funds

NOW THEREFORE BE IT RESOLVED the Mesa County Valley School District 51 Board of Education, in accepting the donations listed above, extends their appreciation and acknowledges these important partnerships within the community which support learning for all students.

I hereby certify that the information contained in the above resolution is accurate and was adopted by the Mesa County Valley School District 51 Board of Education on October 18, 2022.

Bridget Story
Assistant Secretary, Board of Education

**Opt-Out of the Family Medical
Leave Insurance Act Program**

Board of Education Resolution 22/23: 21

Adopted: October 18, 2022

WHEREAS, the Mesa County Valley School District has reviewed the requirements of the Paid Family and Medical Leave Insurance (“FAMLI”) Act, C.R.S. § 8-13.3-501 et seq. and its accompanying program; and

WHEREAS, the District has the discretion to decline participation in the FAMLI program pursuant to C.R.S. § 8-13.3-522; and

WHEREAS, declination of employer participation in the FAMLI program does not prohibit the District’s employees from independently enrolling in the FAMLI program and benefiting from the administration of paid leave as provided in C.R.S. § 8-13.3-514 ; and

WHEREAS, information was shared with the Board of Education regarding the recommendation by the District to decline participation in the FAMLI Program; now

THEREFORE, BE IT RESOLVED the Board of Education wishes to follow the recommendations of the District; and

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Mesa County Valley School District 51 Board of Education hereby declines employer participation in the FAMLI Program as created by C.R.S. § 8-13.3-501 et seq.

I certify that the information contained herein is accurate and was adopted by the Mesa County Valley School District 51 Board of Education on October 18, 2022.

Bridget Story
Assistant Secretary, Board of Education

**Resolution to Contract with Monument Health
for a Single Option Health Care Plan**

Board of Education Resolution 22/23: 22

Adopted: October 18, 2022

WHEREAS, the cost of providing healthcare for District 51 employees and their families has grown unsustainably over the past four years; and

WHEREAS, the District invited three local health insurance carriers and/or networks currently offering Clinically Integrated Network Services to submit a Request for Proposal; and

WHEREAS, only two providers, Community Hospital/Mountain West Integrated Health Network and Monument Health submitted complete proposals; and

WHEREAS, following submission of those proposals an independent actuarial firm reviewed the proposals to establish premium costs for both a single and a dual plan option with a five year pricing structure; and

WHEREAS, a panel comprised of thirteen individuals from District faculty, staff, administration, consulting and members of the Board of Education, reviewed the cost comparisons and recommended the District enter into contract negotiations with Monument Health for a Single Option Plan; and

WHEREAS, the Board of Education adopted resolution 22/23:10 authorizing the District to enter into negotiations with Monument Health for a Single Plan Option; and

WHEREAS, negotiations with Monument Health and the District have been completed; and

WHEREAS, the terms of the attached negotiated contract meet the satisfaction of the District and Monument Health; now

THEREFORE, BE IT FURTHER RESOLVED that the Mesa County Valley School District 51 Board of Education hereby instructs the Superintendent to sign the agreement with Monument Health for a Single Plan Option with Monument Health.

I certify that the information contained herein is accurate and was adopted by the Mesa County Valley School District 51 Board of Education on October 18, 2022.

Bridget Story
Assistant Secretary, Board of Education

Mesa County Valley School District 51
BCB
BOARD MEMBER CONDUCT/CONFLICT OF INTEREST

Adopted: October 18, 2022

Page 1 of 3

Board Member Conduct

Public office is a trust created by the confidence which the public places in the integrity of its public officers. To preserve this confidence, it is the desire of the Board to operate under the highest ethical standards.

In carrying out the member's fiduciary duties, a Board member shall not:

1. Disclose or use confidential information acquired in the course of the member's official duties to further substantially the member's personal financial interests.
2. Accept a gift of substantial value or substantial economic benefit tantamount to a gift of substantial value which would tend to improperly influence a reasonable person in the position to depart from the faithful and impartial discharge of the Board member's public duties or which the member knows or should know is primarily for the purpose of reward for official action taken.
3. Engage in a substantial financial transaction for the member's private business purposes with a person whom the member supervises in the course of the member's official duties.
4. Perform an official act which directly and substantially confers an economic benefit tantamount to a gift of substantial value on a business or other undertaking in which the member has a substantial financial interest or is engaged as counsel, consultant, representative or agent.

The phrase "economic benefit tantamount to a gift of substantial value" includes a loan at a rate of interest substantially lower than the prevailing commercial rate and compensation received for private services rendered at a rate substantially exceeding the fair market value.

It is permissible for a Board member to receive:

1. An occasional nonpecuniary gift, which is insignificant in value.
2. A nonpecuniary award publicly presented by a nonprofit organization in recognition of public service.
3. Payment or reimbursement for actual and necessary expenditures for travel and subsistence for attendance at a convention or other meeting at which the member is scheduled to participate.
4. Reimbursement for or acceptance of an opportunity to participate in a social function or meeting which is not extraordinary when viewed in light of the position.
5. Items of perishable or nonpermanent value including but not limited to meals, lodging, travel expenses or tickets to sporting, recreational, educational or cultural events.
6. Payment for speeches, debates or other public events reported as honorariums.
7. Reimbursement for authorized expenses in carrying out Board duties as provided by law.

It shall not be considered a breach of conduct for a Board member to:

1. Use school facilities and equipment to communicate or correspond with constituents, family members or business associates.
2. Accept or receive a benefit as an indirect consequence of transacting District business.

Board Member Conflict of Interest

Public office is a trust created in the interest of the common good and for the benefit of the people. A conflict of interest can arise when a public officer is unable to devote himself/herself with complete loyalty and singleness of purpose to the general public interest.

It is the intent of this policy to protect the public trust placed in directors of this District. For purposes of this policy, the Board declares that a conflict of interest is a personal, pecuniary interest that is immediate, definite and demonstrable and which is or may be in conflict with the public interest.

A Board member who has a personal or private interest in a matter proposed or pending before the Board shall disclose such interest to the Board, shall not vote on it and shall not attempt to influence the decisions of other Board members in voting on the matter.

However, if a Board member has complied with statutory disclosure requirements by notifying the Secretary of State of an interest in the matter, the member may vote if their participation is necessary to obtain a quorum or otherwise enable the Board to act. If a member votes under these circumstances, the member shall state for the record the fact and summary nature of the potential conflict of interest.

The written disclosure to the Secretary of State shall list as applicable the amount of the member's financial interest, the purpose and duration of any services rendered, compensation received for services or such other information necessary to describe the interest.

A Board member shall not serve as a member of a charter school's board of directors. If a charter school board member is elected or appointed to the District's board, the individual will resign from the charter school board prior to being installed as the Director's board member.

The Board considers it a conflict of interest for a Board member to also be employed by the District. Therefore, the Board shall not hire any of its members as an employee of the District (including employment of a member at any charter school of the District) nor shall the Board approve any compensation for a member for services rendered to the District as an employee except for services rendered by the Board as provided by law. Therefore, an employee elected to the Board, as of the November 2023 or appointed to a vacant position prior to the November 2023 election and thereafter, shall be required to relinquish employment with the District prior to taking office. Employees are encouraged to consider this prior to running for the Board. Board members may volunteer his/her time on behalf of the District without compensation.

The Board shall not enter into any contract with any of its members or with a firm or corporation in which a member has a financial interest unless one or more of the following apply:

1. The contract is awarded to the lowest responsible bidder based on competitive bidding procedures.
2. The merchandise is sold to the highest bidder at a public auction.
3. The transaction involves investing or depositing money in a financial institution, which is in the business of loaning money or receiving money.
4. If, because of geographic restrictions, the District could not otherwise reasonably afford the contract because the additional cost to the District would be greater than 10 percent of the contract with the interested member or if the contract is for services that must be performed within a limited time period and no other contractor can perform the services.
5. If the contract is one in which the Board member has disclosed a personal interest and is one on which he has not voted or has voted as allowed in state law following disclosure to the secretary of state and to the Board.

Except as described above, a Board member shall not be a purchaser at any sale or a vendor for any purchase made by the District.

A Board member may request an advisory opinion from the Secretary of State concerning issues relating to the member's conduct and potential conflict of interest.

Conflict of Interest – federally funded transactions

Mesa County Valley School District 51
BCB
BOARD MEMBER CONDUCT/CONFLICT OF INTEREST

Adopted: October 18, 2022

Page 3 of 3

Separate from state law and the Board's policies concerning the Board's standards of conduct and conflict of interest, federal law imposes restrictions on the conduct of Board members whenever the transaction in question is supported by federal funds subject to the Uniform Grant Guidance (UGG).

Under the UGG, a Board member shall not participate in the selection, award or administration of a contract supported by a federal award if the Board members has a conflict of interest as defined by the UGG.

A conflict of interest arises under the UGG when the Board member, any member of his or her immediate family, his or her business partner, or an organization which employs or is about to employ any of the aforementioned parties has a substantial financial or other interest in or would obtain a substantial tangible personal benefit from a firm considered for a contract.

In addition, the UGG prohibits Board members from soliciting or accepting gratuities, favors or anything of monetary value from contractors or parties to subcontracts that are federally funded, unless the gift is an unsolicited item of nominal value.

For purposes of this policy section only, "immediate family" means the Board member's spouse, partner in a civil union, children and parents. In determining whether a financial or other interest is "substantial" or whether anything solicited or accepted for private benefit is of "nominal value", the Board shall follow the standards of conduct and corresponding definitions applicable to local public officials under state law.

These minimum federal requirements are not waivable in connection with any transaction or contract to which they apply.

A Board member who violates the standards of conduct set forth in this policy's section may be subject to censure or other disciplinary action, in accordance with the Board's authority and state law.

Legal References:

- Colorado Constitution, Article X, Section 13
- C.R.S. 22-32-109 (1)(y) (duty of board to adopt bylaws on conflicts of interest)
- C.R.S. 24-18-109 (government rules of conduct)
- C.R.S. 24-18-110 (voluntary disclosure)
- C.R.S. 24-18-201 (standards of conduct –interests in contracts)
- C.R.S. 24-18-202 (standards of conduct – interests in sales)

Cross References:

- BCB-E, Code of Ethics for School Board Meetings
- BEDF, Voting Method
- BID/BIE, School Board Member Compensation and Expenses/Insurance
- DJE, Bidding Requirements and Procedures
- DKC, Employee Travel

Mesa County Valley School District 51

BEC

EXECUTIVE SESSIONS/OPEN MEETINGS

Adopted: October 10, 1972, Revised: October 15, 1996

Policy Manual Review: September 3, 2002

Adopted: February 20, 2018, Adopted: February 18, 2020

Adopted: October 18, 2022

Page 1 of 2

All meetings of the Board shall be open to the public except that at any regular or special meeting the Board may proceed into executive session upon the affirmative vote of two-thirds of the quorum present.

The Board shall not make final policy decisions nor shall any resolution, policy or regulation be adopted or approved nor shall any formal action of any kind be taken during any executive session.

Prior to convening in executive session, the Board shall announce the topic of the executive session, which shall be reflected in the minutes. The Board shall include the specific citation to statute authorizing it to meet in executive session when it announces the session and identify the particular matter to be discussed in as much detail as possible without compromising the purpose for which the executive session is authorized.

The Board may hold an executive session for the sole purpose of considering any of the following matters:

1. Purchase, acquisition, lease, transfer or sale of any real, personal or other property. However, no executive session shall be held to conceal the fact that a member of the Board has a personal interest in such property transaction. C.R.S. 24-6-402 (4)(A).
2. Conferences with an attorney for the purpose of receiving legal advice on specific legal questions. C.R.S. 24-6-402 (4)(b). The mere presence or participation of an attorney at an executive session shall not be sufficient to satisfy this requirement.
3. Matters required to be kept confidential by federal or state laws or regulations. C.R.S. 24-6-402 (4)(c). An announcement will be made indicating the specific citation to state or federal law, which is the reason the matter must remain confidential.
4. Specialized details of security arrangements or investigations. C.R.S. 24-6-402 (4)(d).
5. Determination of positions relative to matters that may be subject to negotiations, development of strategy for negotiations, including strategy for negotiations relating to collective bargaining or employment contracts, and instruction of negotiators. Discussion of negotiations relating to collective bargaining or employment contracts, shall occur in a public meeting, unless an executive session is otherwise allowed. C.R.S. 24-6-402 (4)(e).
6. Personnel matters except if an employee who is the subject of an executive session requests an open meeting. C.R.S. 24-6-402 (4)(f). If the personnel matter involves more than one employee, all of the employees must request an open meeting. Discussion of personnel policies that do not require discussion of matters specific to particular employees are not considered "personnel matters."

The Teacher Employment, Compensation and Dismissal Act shall prevail in teacher dismissal hearings. (It provides that a dismissal hearing shall be open unless either the administration or employees requests the hearing be closed.)

Discussions concerning a member of the Board, any elected official or the appointment of a Board member are not considered "personnel matters".

7. Consideration of any documents protected under the mandatory nondisclosure provision of the Open Records Act, except that consideration of work product documents and documents subject to the governmental or deliberative process privilege must occur in a public meeting, unless an executive session is otherwise allowed. C.R.S. 24-6-402 (4)(g).

Mesa County Valley School District 51

BEC

EXECUTIVE SESSIONS/OPEN MEETINGS

Adopted: October 10, 1972, Revised: October 15, 1996

Policy Manual Review: September 3, 2002

Adopted: February 20, 2018, Adopted: February 18, 2020

Adopted: October 18, 2022

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8. Discussion of individual students where public disclosure would adversely affect the person or persons involved. C.R.S. 24-6-402 (4)(h).
 9. Negotiations concerning the terms of an employment contract with one or more superintendent finalists if the Board has named more than one candidate as a finalist and has held a forum open to the public to conduct interviews with each of the finalists. C.R.S. 24-6-402(4)(i)(I).

In addition to interviewing finalists in a forum, the Board may interview finalists in executive session. C.R.S. 24-6-402(4)(i)(II).

The Board may also instruct personnel and representative to begin contract negotiations with one or more superintendent candidates in executive session, including the necessary process to prioritize, for the purposes of negotiation, one or more finalists after public forums have been completed. C.R.S. 26-6-402 (4)(i)(III).

Prioritizing among the finalists and beginning negotiations with one or more of the finalists shall not constitute formal action or adoption by the Board or governing body. Such formal action occurs only when the Board or governing body comes into public session and casts votes on their preferred next chief executive officer. No formal adoption is deemed to have taken place until a public vote has occurred.

Only those persons invited by the Board may be present during any executive session regardless of the topic of the session (including personnel matters).

The Board shall cause an electronic record to be made of the executive session in accordance with applicable law. Such records shall be retained by the Board for 90 days following the session.

Legal References:

C.R.S. 22-32-108 (5) (meetings of the board)

C.R.S. 22-32-108 (5)(d) (executive session minutes)

C.R.S. 22-32-109.4 (4) (board meeting "at which a collective bargaining agreement is discussed "must be open to the public)

C.R.S. 24-6-402 (open meeting law)

Cross References:

BEDG, Minutes

KDB, Public's Right to Know/Freedom of Information

Mesa County Valley School District 51
IMB
TEACHING ABOUT CONTROVERSIAL ISSUES

Adopted: September 19, 1989
Policy Manual Review: November 19, 2002
Adopted: October 18, 2022

A controversial issue is any problem or subject invoking strong opposing viewpoints, likely to arise in a classroom setting on which strong emotional bias is expressed or may be the subject of intense public argument, disagreement or disapproval. A topic or instructional resource discussing a controversial issue may be incorporated into the instructional program only when germane to the academic standards, established curriculum and are understandable by the pupils given their grade level or age.

1. Guiding Principles: Where controversial issues are dealt with in an instructional setting, instructional personnel shall:
 - a. Be objective and impartial;
 - b. Gather facts and opinions that represent various viewpoints on the issue;
 - c. Discuss the authority and reliability of facts and opinions;
 - d. Show respect for every person who discusses any aspect of the issue; and
 - e. Employ techniques designed to stimulate discussion and develop understanding of the various viewpoints.

2. Selection of Resources:
 - a. To the extent feasible and appropriate, instructional resources representing various viewpoints shall be employed.
 - b. Textual material shall be screened in accordance with District procedures.
 - c. Supplementary instructional materials, including materials not owned by the District, shall be screened by the building principal who shall have final responsibility for selection and/or use.
 - d. Film, videos and other forms of digital media may be considered controversial. Use of film, videos and other forms of digital media in District schools shall be governed by Policy IMBA and Regulation IMBA-R.

If a teacher questions whether a topic or instructional resource is controversial within the meaning of this policy, the teacher shall contact the principal. The principal may instruct the teacher to notify students' parents/guardians and allow the student to opt-out prior to discussing the topic or using the instructional resources. When controversial topics or instructional resources are used as part of the instructional program, a student, or the student's parents/guardians, may request alternative learning resources or activities. The requested alternative resources or activities should be provided when feasible.

Teachers shall inform the principal of controversial topics that arise unexpectedly which cause, or are likely to cause, concern for students and/or their parents/guardians.

Cross Reference:

IMBA, Digital Media & Video Use
IMBA-R, Digital Media & Video Use Procedures
KE, Public Complaints
KEC, Public Concerns/Complaints About Instructional Resource
KEC-R, Public Concerns/Complaints About Instructional Resource

Category	High School				Middle School				Elementary School				Total		Total for previous years as of: September 30				
	22/23		21/22		22/23		21/22		22/23		21/22		22/23	21/22	20/21	19/20	18/19	17/18	16/17
	M	F	M	F	M	F	M	F	M	F	M	F							
100		1													1		2	2	1
200	1												1					2	
300																			
400			3		1			5					1	8	1				
500	2																		
600																			
700																			
DSP																			
VOO	1				1	1										1	1		
Total	4	1	3		2	1		5					8	8	2	1	3	4	1

Category Description

- 100 - drug or controlled substance
- 200 - alcohol
- 300 - tobacco
- 400 - felony assault
- 500 - dangerous weapons
- 600 - robbery
- 700 - other felonies
- DSP - destruction / defacement of school property
- V00 - other violations

