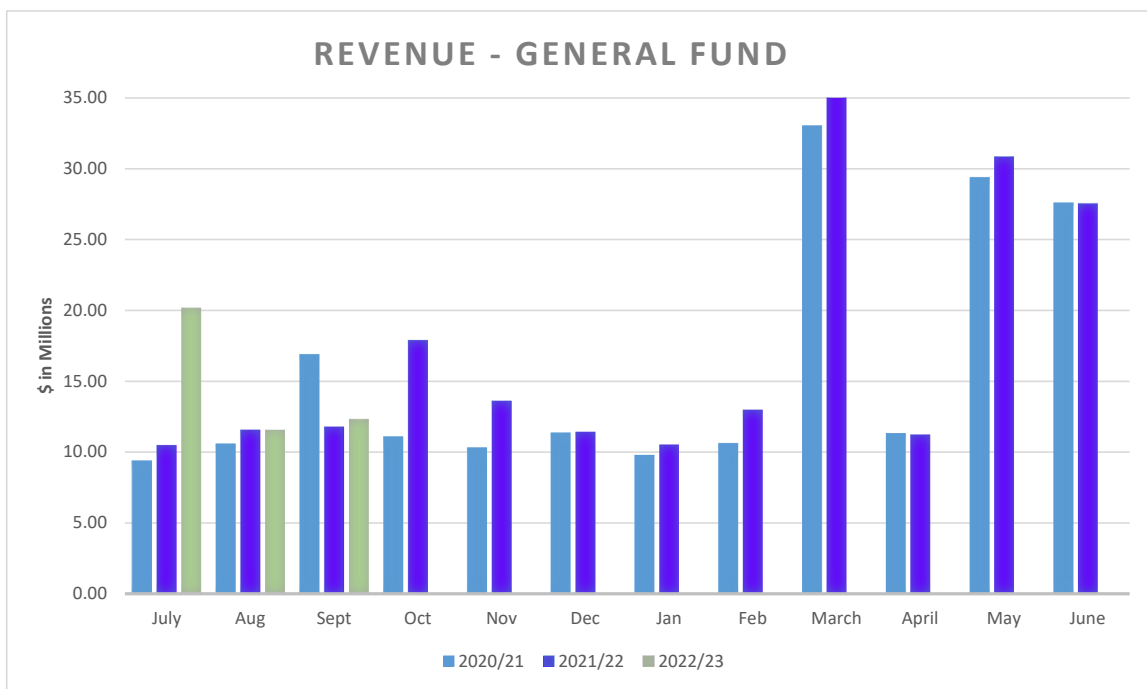


General Fund (10)
as of September 30, 2022

	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				

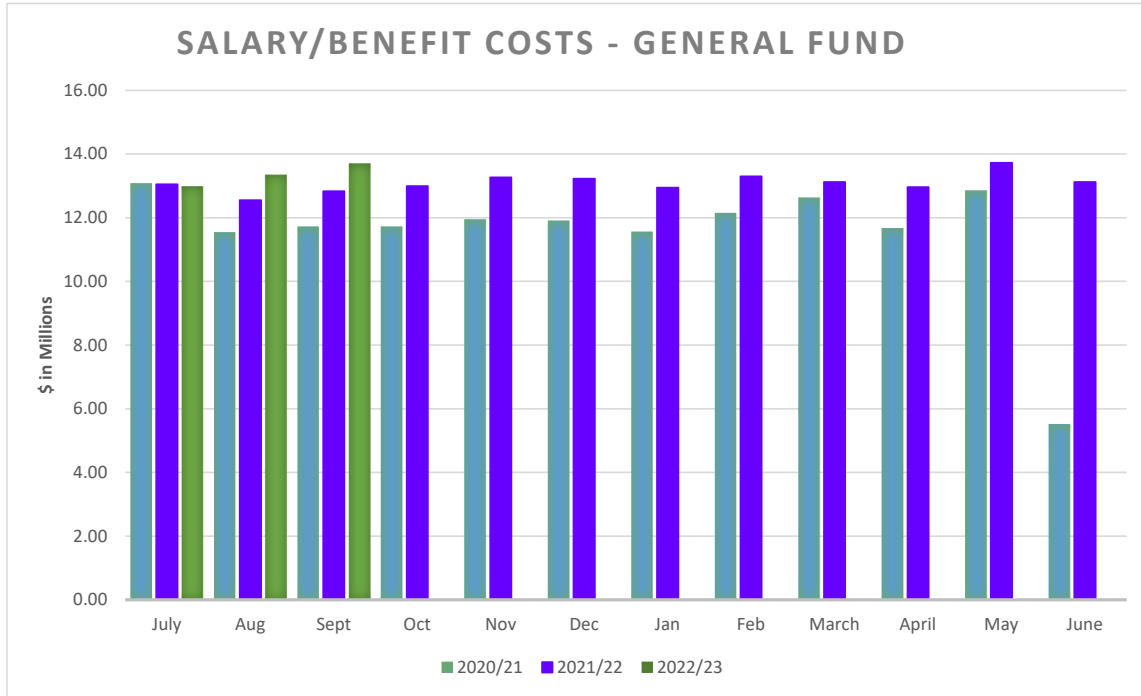
2022-23 Adopted PPR is \$9,043.23 and is based on 20,844.26 FTE

Anticipated will be updated quarterly and is based on Adopted Budget



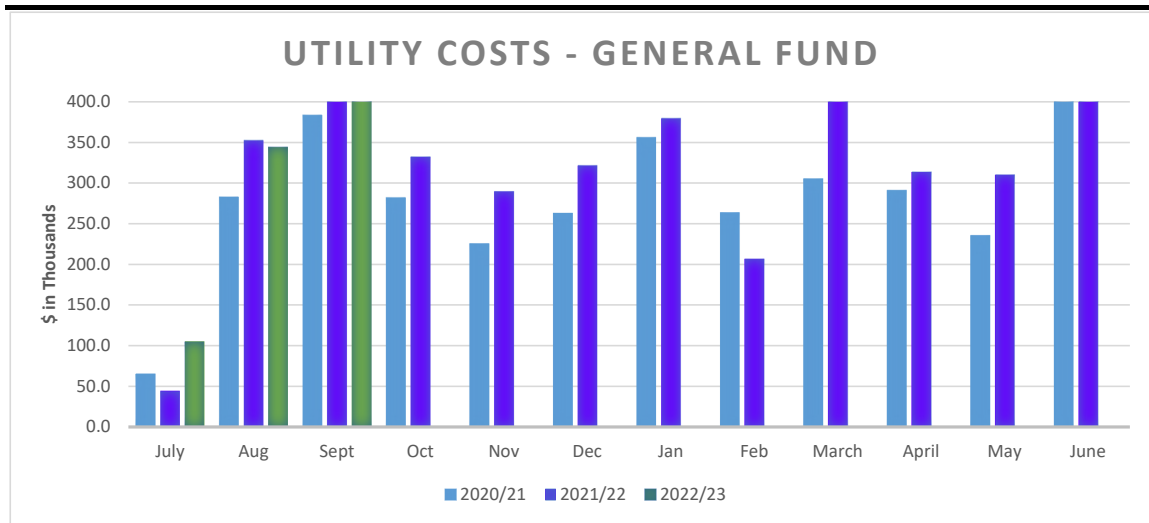
Note: The timing of Special Education revenue has varied in recent years. 2020/21 received in September, 2021/22 received in October, 2022/23 received in July, accounting for the revenue fluctuations in Q1 and Q2.

	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%	

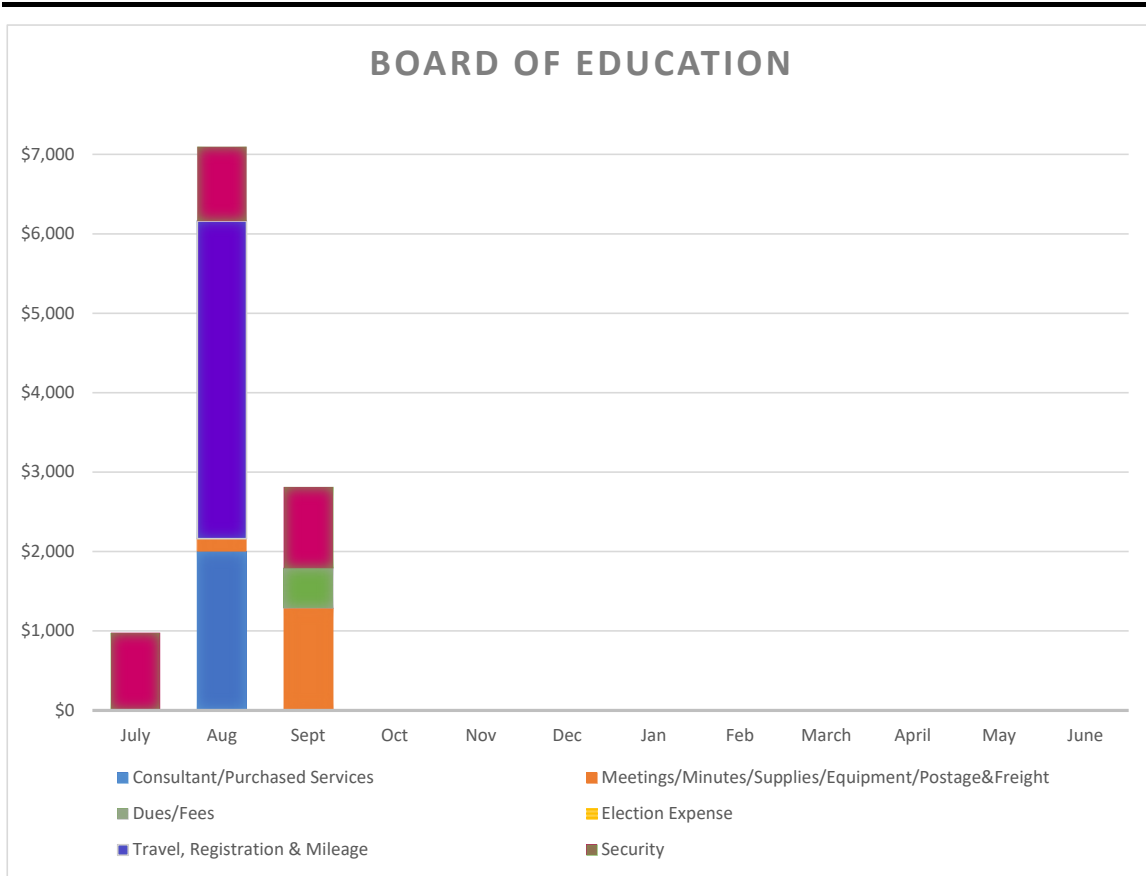


Note: June 2021 reflects adjustments for salaries/benefits moved into COVID grants.

	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 FYE 6/30/22	ACTUAL TOTAL 9/30/22	ACTUAL TOTAL 12/31/22	ACTUAL TOTAL 3/31/23	ACTUAL TOTAL 6/30/23
	6/30/22	9/30/22	12/31/22	3/31/23	6/30/23
	\$5,077,293	\$5,208,043	\$4,841,088	\$5,342,927	\$5,342,927
Total Cash--Beginning of Month	\$5,077,293	\$5,208,043	\$4,841,088	\$5,342,927	\$5,342,927
Cash received:					
Per Pupil Revenue	\$3,760,530	\$335,353	\$1,006,059		
ECEA Spec Ed	\$47,684	10,683	7,333	\$22,000	
Interest	\$544	383	436	\$1,108	
Colorado Read Act	\$13,090	-	-	\$0	
Other-Miscellaneous	\$19,910	-	-	\$0	
Kindergarten Fees	\$0	-	-	\$0	
Pre-K Fees	\$123,329	9,042	14,313	\$32,618	
Material Fees	\$17,968	27,711	420	\$28,226	
Tech Fees	\$11,147	7,130	370	\$7,500	
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	\$46,349	
MCSDF#5 Mill Levy Override 2017	\$135,630	11,537	10,960	\$32,861	
Cares Act	\$0	-	-	\$0	
ESSER II	\$190,889	-	-	\$0	
ESSER III	\$73,170	-	-	\$0	
ESSE	\$3,962	-	-	\$0	
Erate	\$159	-	-	\$0	
Donation	\$0	240	-	\$240	
CDHS OEC Grant	\$0	-	-	\$0	
CDHS Stabilization Grant	\$16,885	-	-	\$0	
Title II A	\$0	3,377	-	\$6,754	
Student fees	\$103,078	3,820	2,467	\$56,073	
Student Activity other	\$11,144	187	454	\$729	
Fundraising revenue	\$25,803	-	2,337	\$2,337	
Total cash received	\$4,863,390	\$482,711	\$454,050	\$1,397,211	\$0
Cash expenditures:					
Salaries	\$2,084,288	\$1,909,959	177,216	\$25,493	
Benefits	\$759,936	61,702	79,782	65,649	
Purchased Services	\$377,972	46,382	49,367	141,386	
Professional Development	\$66,509	10,280	4,353	\$3,777	
Facility Rent	\$686,522	59,664	60,130	\$9,522	
Office supplies	\$15,193	1,260	947	890	
Instructional supplies	\$73,002	51,550	4,207	1,802	
Curriculum	\$79,491	12,213	5,555	380	
Capital Reserve Expenditures	\$0	-	-	\$0	
Equipment	\$0	-	-	\$0	
Furniture and Fixtures	\$6,142	2,760	544	2,671	
Misc Expense	\$0	-	-	\$0	
Technology	\$92,215	3,548	-	586	
Capital Construction	\$213,527	300	196,461	4,134	
Cares Act Expenses	(\$356)	-	-	387,165	
Esser Expenses	\$19,892	-	-	-	
Other-Student activities	\$124,217	7,392	18,918	39,330	
Total cash expenditures	\$4,704,550	\$602,359	\$571,283	\$1,887,316	\$0
Change in Accounts Payable/Receivable	\$196,793	\$16,306	(\$246,389)	(\$311,733)	\$0
Total Cash--end of month	\$5,342,927	\$5,204,701	\$4,841,088	\$5,342,927	\$5,342,927
Cash Balances:					
Operating account	\$4,519,625	\$4,379,478	\$4,015,210	\$4,015,210	
Savings account	\$145,561	145,592	145,693	145,693	
Money Market account	\$54,930	55,170	55,172	55,172	
New Building Fund	\$4,762	4,765	4,766	4,766	
Payment Account	\$1,515	1,047	12,265	17,366	
Payment Account	\$200,605	200,851	201,194	201,574	
Student Activities Account	\$414,812	413,020	405,129	400,276	
Bento Business Card	\$1,117	1,088	1,059	1,030	
Total Cash--end of month	\$5,342,927	\$5,204,701	\$4,841,088	\$5,342,927	\$5,342,927
Restricted cash:					
Tabor 3%	\$121,555	131,803	131,803	131,803	
Capital Projects					
Other restricted:					
Fundraising for specific purpose					
Fees collected for specific purpose					
Unspent grant revenues					
Other?-name					
Unrestricted	5,221,372	5,076,240	5,072,898	4,709,285	
Total Cash--end of month	\$5,342,927	\$5,204,701	\$4,841,088	\$5,342,927	\$5,342,927

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%

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	3/31/23 ACTUAL TOTAL	Apr-23	May-23	Jun-23	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	\$812,513	\$0	\$0	\$0	\$812,513		
Cash received:																		
State Student/Per Pupil	\$195,937	\$195,937	\$195,937	\$195,937	\$587,810													
ECEA Spec Ed	2,751	5,499	4,125	12,375														
Capital Construction Grant	19,449	11,713	11,618	\$42,781														
Mill Levy Override 2017	6,741	6,067	6,404	\$19,211														
Mill Levy Override 1996 & 2004	9,027	9,027	9,027	\$27,080														
Student Class Fees				\$0														
Colorado Read Act				\$0														
Grts/Contributions	\$203		25	\$25														
Room Rental Fees				\$0														
Erate				\$0														
Interest Income	720	989		\$2,794														
MCVSD Refund				\$30														
Esser	\$407,271			\$0														
Miscellaneous Income	\$0			\$0														
Total cash received	\$4,334,310	\$229,231	\$228,251	\$692,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Cash expenditures:																		
Salaries/Benefits	\$2,295,696	\$176,917	\$163,117	\$504,545														
Professional/Tech Services	\$113,821	3,274	5,011	\$15,872														
Property Services	\$45,521	2,534	5,090	\$10,919														
Purchased Services	\$24,044	4,850	2,892	\$10,392														
Professional Dev	\$3,147			\$0														
D51 Direct Services	\$34,281	1,727	1,733	\$5,190														
D51/Add Personnel	\$101,846	5,122	3,356	\$11,834														
D51 Admin Charges	\$72,598	5,878	5,878	\$17,694														
Supplies	\$152,595	15,139	5,289	\$25,290														
Events	\$11,613	629	635	\$1,265														
Facility Lease	\$206,842	17,213	17,296	\$51,763														
Equipment/Furniture	\$15,315	3,486	1,210	\$4,940														
Dues/Fees	\$5,654	109	3,374	\$3,483														
Learner Funds	\$718,323	50	20,542	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$812,513	\$0	\$0	\$0	\$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	\$812,513	\$0	\$0	\$0	\$812,513		
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	\$812,513	\$0	\$0	\$0	\$812,513		

(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



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

Presented: October 18, 2022

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

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				

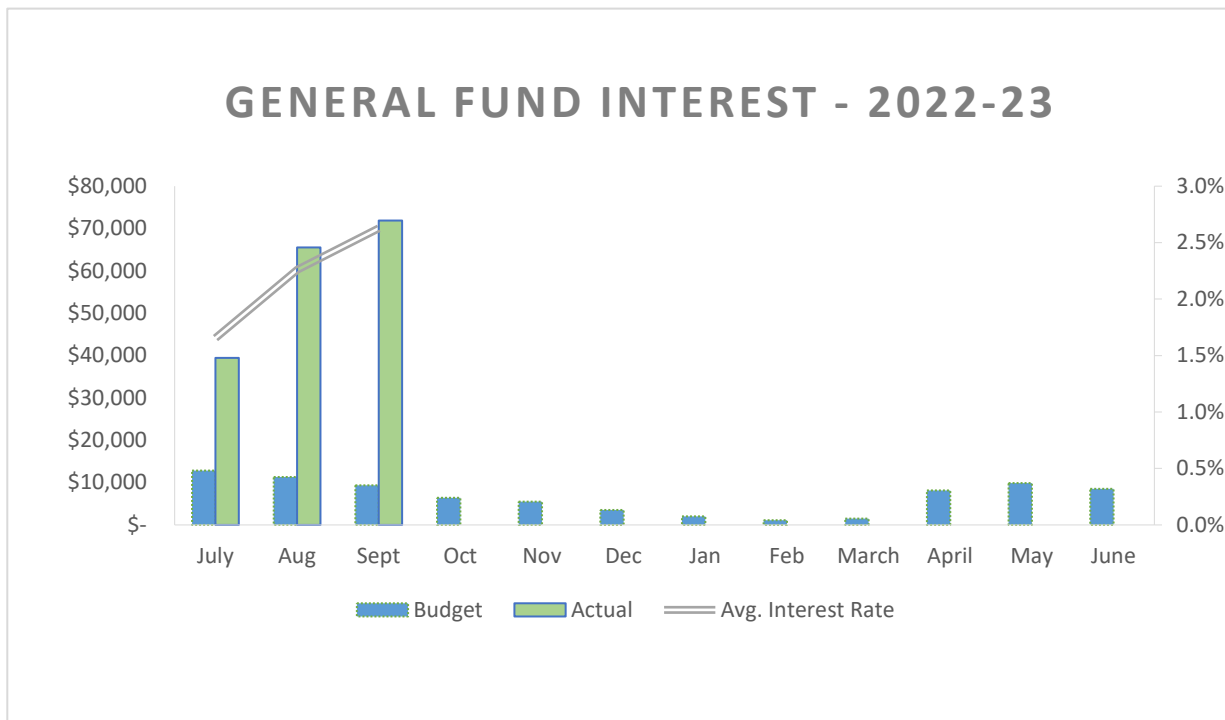
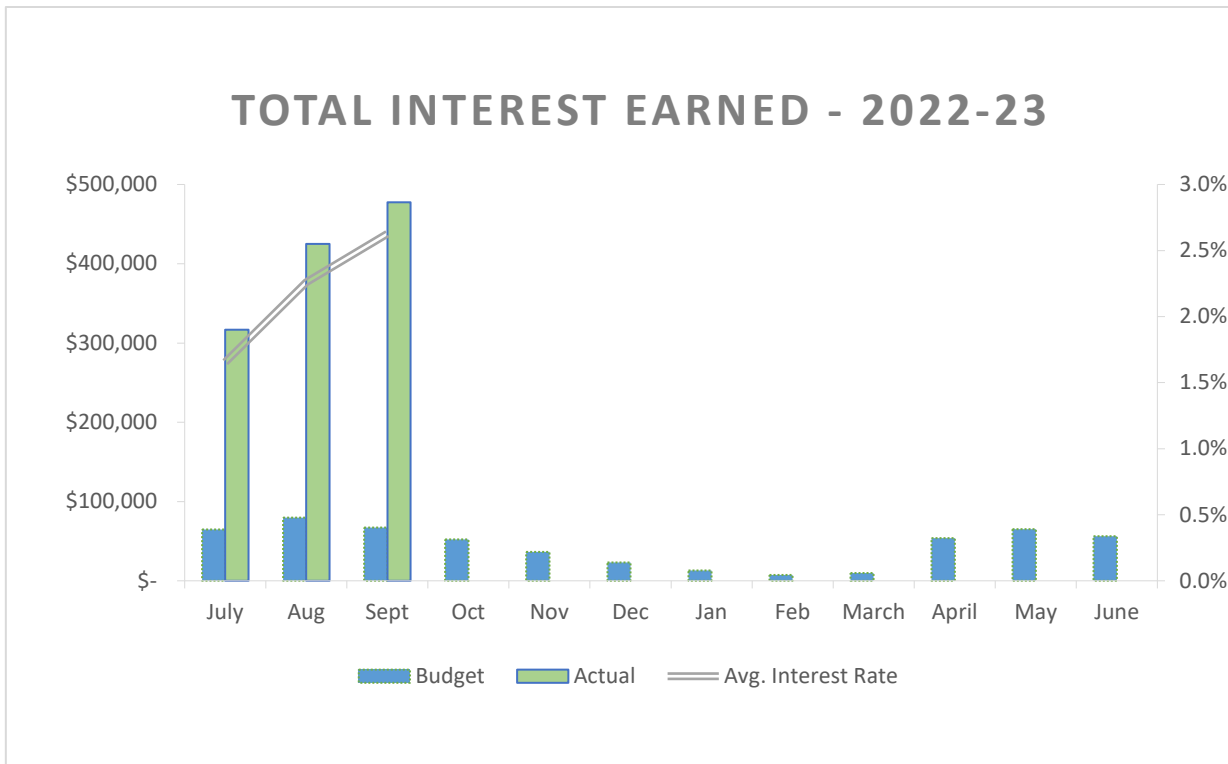
2021-22 Actual

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			

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.



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	2022-23
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	\$0