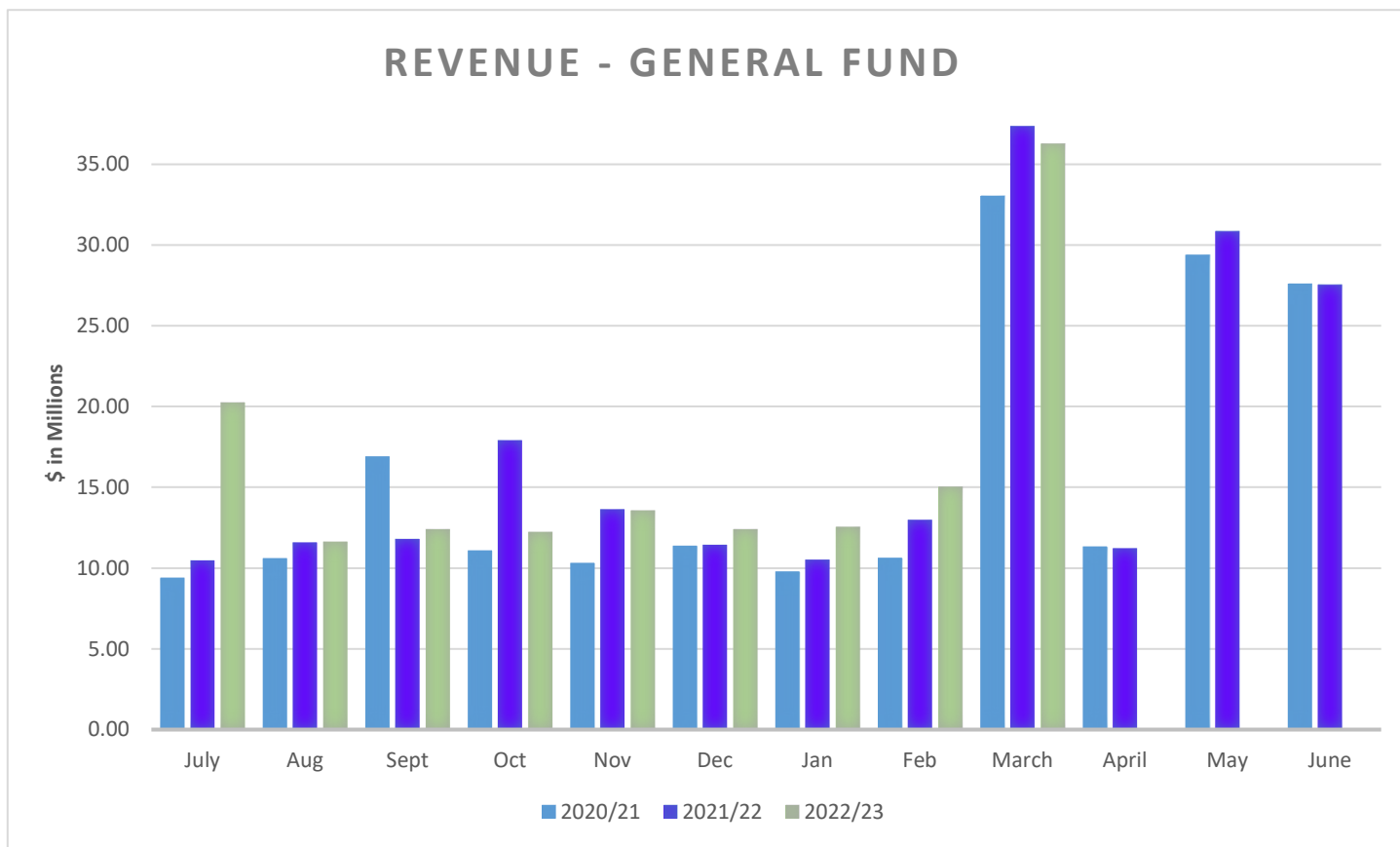


General Fund (10)
as of March 31, 2023

	2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$53,609,770	\$22,708,895	42.36%	\$55,166,888	\$55,086,771	99.85%	\$23,557,155	42.70%	3.74%
Specific Ownership	10,982,372	7,464,942	67.97%	9,855,480	10,287,808	104.39%	8,549,519	86.75%	14.53%
Interest	135,454	21,459	15.84%	2,200,000	2,361,373	107.34%	1,311,874	59.63%	6013.40%
Other Local	1,312,958	814,219	62.01%	1,798,382	1,950,704	108.47%	1,816,684	101.02%	123.12%
Override Election 1996	5,342,703	2,279,487	42.67%	5,528,146	5,472,865	99.00%	2,346,331	42.44%	2.93%
Override Election 2004	4,002,350	1,708,345	42.68%	4,000,000	3,962,327	99.06%	1,699,654	42.49%	-0.51%
State	131,552,407	101,624,636	77.25%	139,310,245	139,870,181	100.40%	106,893,269	76.73%	5.18%
Mineral Lease	310,965	310,725	99.92%	350,000	350,000	100.00%	97,747	27.93%	-68.54%
Federal	81,562	56,990	69.87%	66,661	77,123	115.69%	56,538	84.81%	-0.79%
Total Revenue	\$207,330,541	\$136,989,698	66.07%	\$218,275,802	\$219,419,152	100.52%	\$146,328,771	67.04%	6.82%
EXPENDITURE:									
Instructional Programs	\$112,601,851	\$83,318,903	73.99%	\$122,308,888	\$119,867,271	98.00%	\$87,954,954	71.91%	5.56%
Pupil Support Services	19,784,459	14,250,093	72.03%	23,196,221	22,143,443	95.46%	14,652,711	63.17%	2.83%
General Administration Support Services	3,321,171	2,373,521	71.47%	3,362,174	3,493,428	103.90%	2,496,627	74.26%	5.19%
School Administration Support Services	15,888,656	11,684,757	73.54%	17,841,967	17,700,346	99.21%	13,017,101	72.96%	11.40%
Business Support Services	24,966,528	19,744,881	79.09%	27,127,648	26,492,461	97.66%	20,951,671	77.23%	6.11%
Central Support Services	9,075,011	4,578,981	50.46%	7,145,217	9,059,595	126.79%	5,176,687	72.45%	13.05%
Community Services & Other Support Services	34,500	34,500	100.00%	64,732	20,500	31.67%	20,500	31.67%	-40.58%
Other Uses/Leases	1,127,156	97,966	8.69%	222,500	940,987	422.92%	882,299	396.54%	800.62%
Total Expenditure	\$186,799,332	\$136,083,602	72.85%	\$201,269,347	\$199,718,031	99.23%	\$145,152,550	72.12%	6.66%
Transfer to Charter Schools/CPP	\$14,113,380	\$10,612,870	75.20%	\$13,791,196	\$13,902,362	100.81%	\$10,454,190	75.80%	-1.50%
Transfer to Capital Projects/Insurance	3,875,970	2,906,978	75.00%	3,775,970	3,775,970	100.00%	2,831,978	75.00%	-2.58%
Transfer to Physical Activities	150,000	150,000	100.00%	400,000	400,000	100.00%	400,000	100.00%	166.67%
Transfer to Medical	0	0		1,500,000	1,500,000	100.00%	1,125,000	75.00%	
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	(3,093,709)	(2,435,368)	78.72%	(3,746,341)	(3,746,341)	100.00%	(2,809,756)	75.00%	15.37%
Transfer from 2017 Mill Levy Override - Professional Development Day	(485,269)	(381,857)	78.69%	(592,974)	(592,974)	100.00%	(444,731)	75.00%	16.47%
Total Expenditure and Transfers	\$201,359,704	\$146,936,225	72.97%	\$216,397,198	\$214,957,048	99.33%	\$156,709,232	72.42%	6.65%
GAAP Basis Result of Operations	5,970,837			1,878,604	4,462,104				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	25,232,707			31,203,544	31,203,544				
GAAP Basis Fund Balance (Deficit) at End of Year	\$31,203,544			\$33,082,148	\$35,665,648				
Reserves/Designations:									
Non-Spendable: Inventories	(\$315,796)			(\$250,000)	(\$250,000)				
Unassigned Fund Balance	\$30,887,748			\$32,832,148	\$35,415,648				
Board Resolution: Reserves Equal to 10% Expenditures/Transfers	(\$20,135,970)			(\$21,639,720)	(\$21,495,705)				
Unassigned/Undesignated Fund Balance	\$10,751,778			\$11,192,428	\$13,919,943				

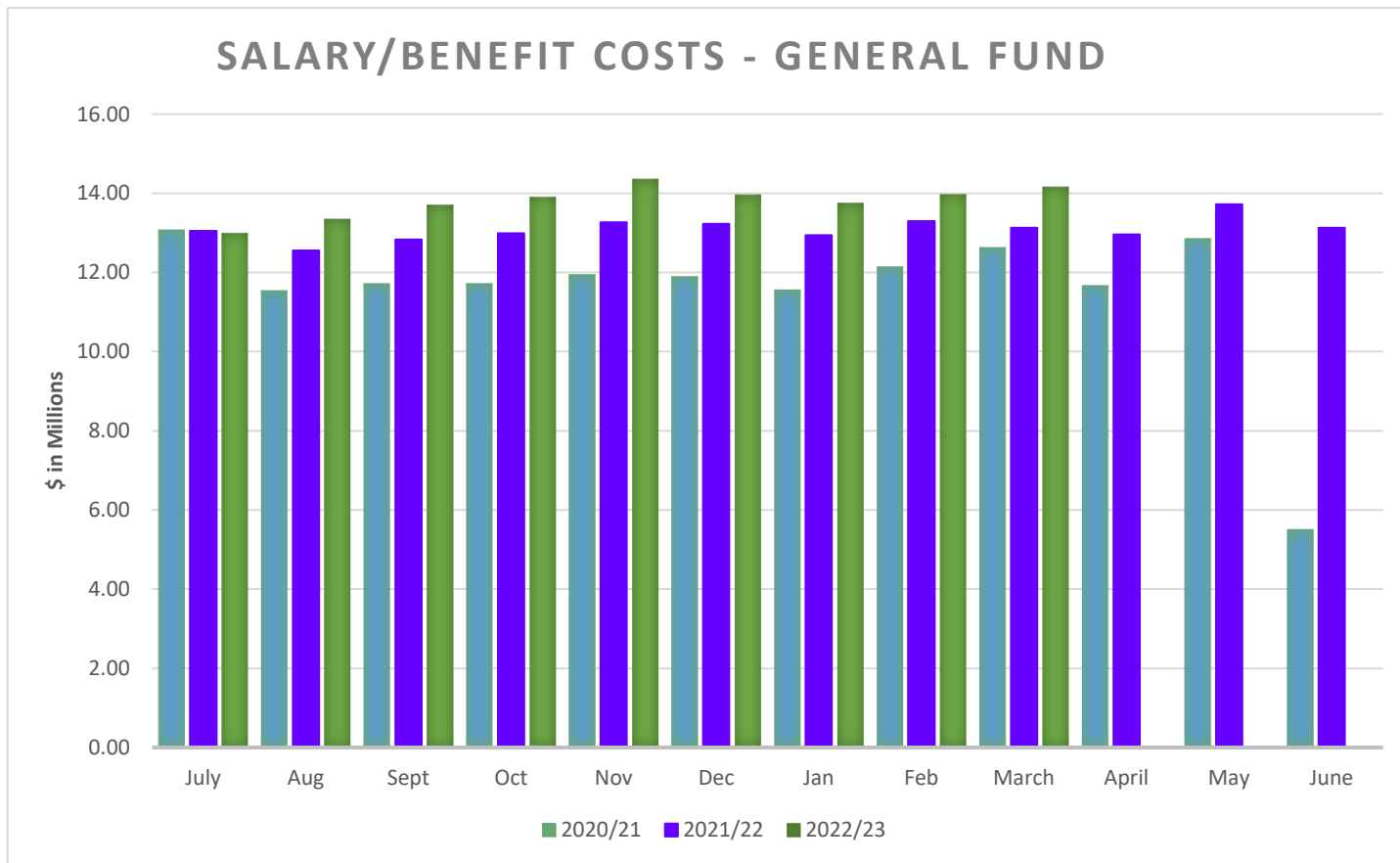
2022-23 Re-Adopted PPR is \$9,043.23 and is based on 20,854.2 FTE

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



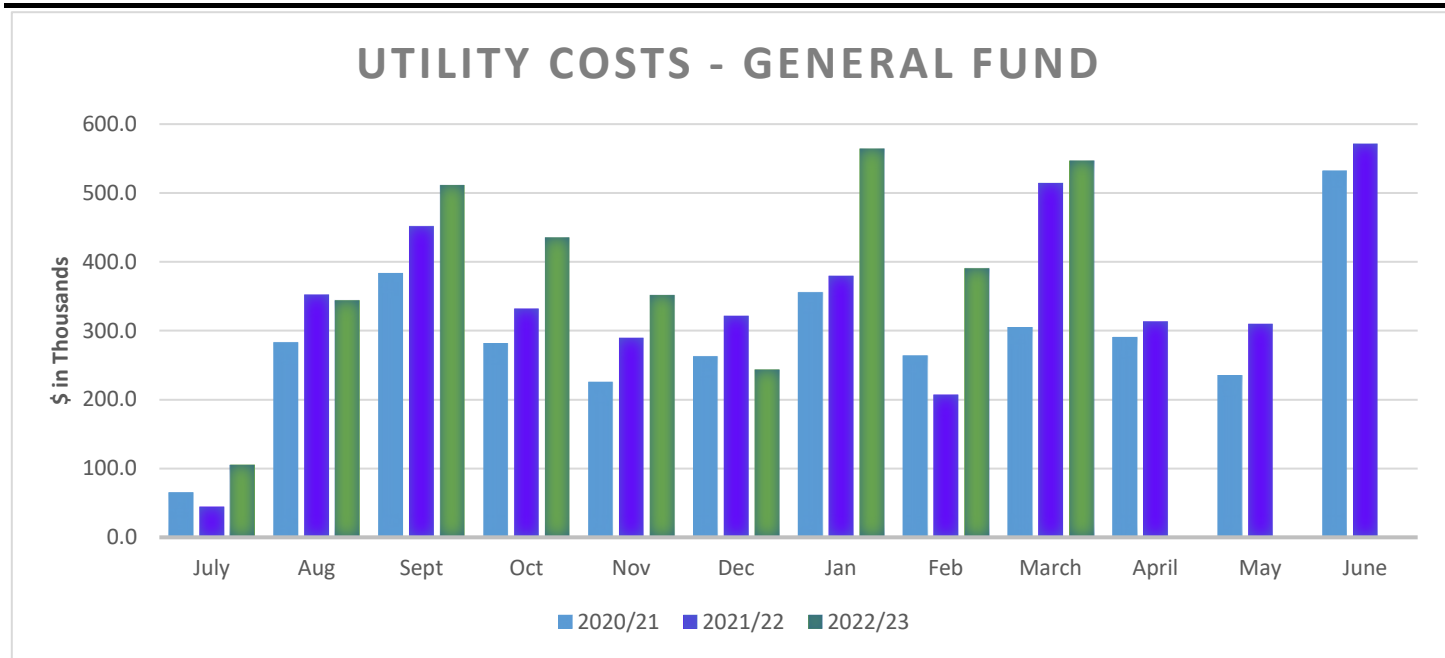
Note: The timing of Special Education revenue has varied in recent years. 2020/21 received in September, 2021/22 received in October, 2022/23 received in July, accounting for the revenue fluctuations in Q1 and Q2.

	2020/21	2021/22	2022/23
YTD Revenue	\$123,240,490	\$136,989,698	\$146,328,771
Annual Budget	\$188,062,235	\$203,614,848	\$218,275,802
YTD % of Budget	65.53%	67.28%	67.04%
EOY Actual Revenue	\$191,597,614	\$207,330,542	
% of EOY Actual Revenue to Budget	101.88%	101.82%	

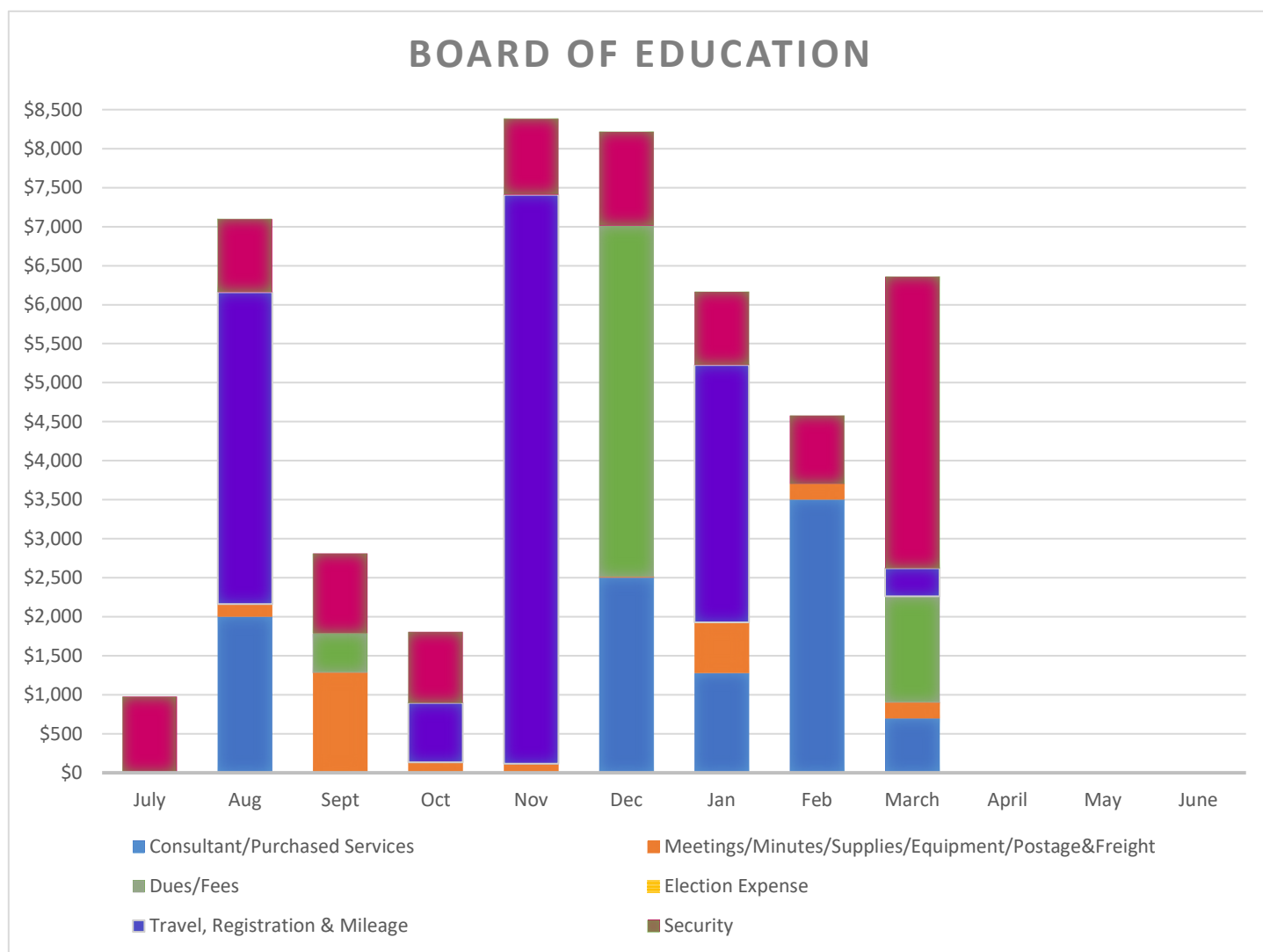


Note: June 2021 reflects adjustments for salaries/benefits moved into COVID grants.

	2020/21	2021/22	2022/23
YTD Exp	\$108,295,241	\$117,300,342	\$124,132,941
Annual Budget	\$148,869,564	\$163,086,006	\$172,618,077
YTD % of Budget	72.75%	71.93%	71.91%
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	\$2,429,063	\$2,893,370	\$3,495,145
Annual Budget	\$3,265,089	\$3,564,343	\$4,537,750
YTD % of Budget	74.40%	81.18%	77.02%
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	\$369,737	\$537,669	\$732,695
Annual Budget	\$459,557	\$523,825	\$1,000,000
YTD % of Budget	80.46%	102.64%	73.27%
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	\$25,078	\$47,297	\$30,731
Annual Budget	\$30,302	\$36,072	\$34,500
YTD % of Budget	82.76%	131.12%	89.08%
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	\$1,674,373	\$1,884,639	\$2,231,520
Annual Budget	\$2,221,537	\$2,406,996	\$2,818,750
YTD % of Budget	75.37%	78.30%	79.17%
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	\$108,161	\$120,928	\$161,382
Annual Budget	\$151,500	\$173,250	\$230,000
YTD % of Budget	71.39%	69.80%	70.17%
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	\$168,052	\$205,612	\$224,090
Annual Budget	\$260,793	\$278,250	\$303,000
YTD % of Budget	64.44%	73.89%	73.96%
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	\$83,663	\$97,226	\$114,727
Annual Budget	\$141,400	\$145,950	\$151,500
YTD % of Budget	59.17%	66.62%	75.73%
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	\$35,033	\$75,215	\$46,654
Annual Budget	\$66,323	\$117,831	\$66,323
YTD % of Budget	52.82%	63.83%	70.34%
EOY Actual Exp	\$62,249	\$122,400	
% of EOY Actual Revenue to Budget	93.86%	103.88%	

Independence Academy
as of March 31, 2023

	Audited 2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual/ unaudited	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	\$61,525	\$35,763	58%	\$40,000	\$40,000	100.00%	\$66,000	165.00%	84.55%
Interest	544	161	30%	-	-		40,910		25237.45%
Read Act	13,090	13,090	100%	20,000	20,000	100.00%	-	0.00%	
Miscellaneous Income	11,377	19,910	175%	-	-		932		-95.32%
Kindergarten Fees	-	-		-	-		-		
Pre-K Fees	123,329	107,737	87%	95,000	95,000	100.00%	104,166	109.65%	-3.32%
Material Fees	17,968	17,848	99%	-	-		28,026		57.03%
Tech Fees	11,147	(725)	-7%	-	-		7,470		-1130.34%
Rental Income	1,000	1,000	100%	-	-		-		-100.00%
Capital Contribution	-	-		-	-		-		
Capital Construction Bond Reimbursement	-	-		-	-		-		
MCVSD#51 Mill Levy Override 1996,2004	179,414	138,925	77%	213,618	213,618	100.00%	139,047	65.09%	0.09%
Erate	3,962	3,962	100%	15,000	15,000	100.00%	-	0.00%	-100.00%
Donations	159	159	100%	-	-		240		51.02%
CDHS OEC Grant	-	-		-	-		-		
CDHS Stabilization Grant	16,885	10,131	60%	-	-		13,508		
Grant 3281 At-risk Mitigation	14,232	-	0%	-	-		-		
Refunds: MCVSD#51	-	-		-	-		-		
Total Revenue	\$454,632	\$347,962	76.54%	\$383,618	\$383,618	100.00%	\$400,298	104.35%	15.04%
EXPENDITURE:									
Salaries	\$1,799,848	\$1,404,585	78.04%	\$2,300,000	\$2,300,000	100.00%	\$1,302,814	56.64%	-7.25%
Benefits	704,082	518,790	73.68%	832,000	832,000	100.00%	474,638	57.05%	-8.51%
Capital Projects	213,527	79,975	37.45%	5,000	5,000	100.00%	469,998	9399.97%	487.69%
Purchased Services	553,821	374,720	67.66%	503,000	503,000	100.00%	448,371	89.14%	19.66%
Supplies	71,606	61,534	85.93%	90,000	90,000	100.00%	71,563	79.51%	16.30%
Facility Rent	560,583	423,247	75.50%	611,668	611,668	100.00%	427,036	69.82%	0.90%
Contingency/Reserve	-	-		-	-		-		
Professional Development	54,576	40,540	74.28%	50,000	50,000	100.00%	36,673	73.35%	-9.54%
Equipment	-	-		-	-		82,988		
Furniture and Fixtures	6,142	5,892	95.93%	10,000	10,000	100.00%	6,550	65.50%	11.17%
Technology	63,906	51,807	81.07%	85,000	85,000	100.00%	35,857	42.18%	-30.79%
Curriculum	1,611	1,611	100.00%	-	-		-		-100.00%
Other Expenses	-	-		5,000	5,000	100.00%	-	0.00%	
Total Expenditure/Contingency	\$4,029,703	\$2,962,700	73.52%	\$4,491,668	\$4,491,668	100.00%	\$3,356,489	74.73%	13.29%
Expenditure/Contingency+(-) Revenue	(\$3,575,071)	(\$2,614,738)	73.14%	(\$4,108,050)	(\$4,108,050)	100.00%	(\$2,956,192)	71.96%	13.06%
Transfer from General Fund*	\$3,752,140	\$2,872,140	76.55%	\$4,114,670	\$4,114,670	100.00%	\$3,063,394	74.45%	6.66%
Fund Balance (Deficit) at Beginning of Year	4,469,870	4,469,870	100.00%	4,646,939	4,646,939	100.00%	4,646,939	100.00%	3.96%
Fund Balance (Deficit) at End of Year	\$4,646,939	\$4,727,272	101.73%	\$4,653,559	\$4,653,559	100.00%	\$4,754,142	102.16%	0.57%
MILL LEVY:									
MCVSD#51 Mill Levy Override 2017	\$124,834	\$103,798	83.15%	\$145,728	\$145,728	100.00%	\$98,644	67.69%	-4.97%
Total Revenue	\$124,834	\$103,798	83.15%	\$145,728	\$145,728	100.00%	\$98,644	67.69%	-4.97%
EXPENDITURE:									
Curriculum	\$77,880	\$22,866	29.36%	\$90,000	\$90,000	100.00%	\$60,272	66.97%	163.59%
Technology	16,032	-	0.00%	20,000	20,000	100.00%	-	0.00%	
Professional Development	11,932	11,853	99.34%	30,000	30,000	100.00%	15,500	51.67%	30.77%
Total Expenditure	\$105,843	\$34,720	32.80%	\$140,000	\$140,000	100.00%	\$75,772	54.12%	118.24%
Expenditure + (-) Revenue	\$18,991	\$69,079	363.73%	\$5,728	\$5,728	100.00%	\$22,871	399.29%	-66.89%
Fund Balance (Deficit) at Beginning of Year	58,958	58,958	100.00%	77,949	77,949	100.00%	77,949	100.00%	32.21%
Fund Balance (Deficit) at End of Year	\$77,949	\$128,037	164.26%	\$83,677	\$83,677	100.00%	\$100,820	120.49%	-21.26%
STATE GRANT REVENUE:									
ESSER I funds	\$0	\$0		\$0	\$0		\$0		
ESSER II funds	177,540	158,946	89.53%	-	-		-		-100.00%
ESSER III funds	73,170	56,953	77.84%	702,000	702,000	100.00%	470,595	67.04%	
CARES Act	-	-		-	-		-		
CS Capital Construction Grant	125,940	94,699	75.19%	99,600	99,600	100.00%	109,343	109.78%	15.46%
Total Revenue	\$376,650	\$310,598	82.46%	\$801,600	\$801,600	100.00%	\$579,938	72.35%	86.72%
EXPENDITURE:									
ESSER Expenditures	\$0	\$0		\$0	\$0		\$0		
ESSER II Expenditures	216,280	160,651	74.28%	-	-		-		-100.00%

ESSER III Expenditures	56,954	56,954	100.00%	702,000	702,000	100.00%	470,595	67.04%	726.27%
CARES Act Expenditures	(356)	(356)	100.00%	-	-		-		
CS Capital Construction Expenditure	125,940	84,285	66.92%	99,600	99,600	100.00%	109,343	109.78%	29.73%
Total Expenditure	\$398,818	\$301,534	75.61%	\$801,600	\$801,600	100.00%	\$579,938	72.35%	92.33%
Expenditure + (-) Revenue	(\$22,168)	\$9,064	-40.89%	\$0	\$0		\$0		-100.00%
Fund Balance (Deficit) at Beginning of Year	18,633	18,633	100.00%	(3,535)	(3,535)	100.00%	9,814	-277.62%	-47.33%
Fund Balance (Deficit) at End of Year	(\$3,535)	\$27,697	-783.55%	(\$3,535)	(\$3,535)	100.00%	\$9,814	-277.62%	-64.57%
FUNDRAISING REVENUE:									
Fees: Supplies/Field Trips	\$103,078	\$94,580	91.76%	\$82,000	\$82,000	100.00%	\$83,472	101.79%	-11.75%
Other Income	11,144	6,891	61.84%	120	120	100.00%	1,859	1549.17%	-73.02%
Local Fundraising	25,803	23,659	91.69%	20,000	20,000	100.00%	18,405	92.02%	-22.21%
Total Revenue	\$140,025	\$125,131	89.36%	\$102,120	\$102,120	100.00%	\$103,735	101.58%	-17.10%
EXPENDITURE:									
Purchased Services	\$121,217	\$89,743	74.03%	\$96,000	\$96,000	100.00%	\$159,274	165.91%	77.48%
Total Expenditure	\$121,217	\$89,743	74.03%	\$96,000	\$96,000	100.00%	\$159,274	165.91%	77.48%
Expenditure + (-) Revenue	\$18,808	\$35,388	188.15%	\$6,120	\$6,120	100.00%	(\$55,539)	-907.50%	-256.94%
Fund Balance (Deficit) at Beginning of Year	343,284	343,284	100.00%	362,092	362,092	100.00%	362,092	100.00%	5.48%
Fund Balance (Deficit) at End of Year	\$362,092	\$378,672	104.58%	\$368,212	\$368,212	100.00%	\$306,553	83.25%	-19.05%
CAPITAL PROJECTS FUND - BUILDING									
Building Lease Revenue	\$673,704	\$497,782	73.89%	\$715,060	\$715,060	100.00%	\$526,741	73.66%	5.82%
Repair and Replacement	-	-		-	-		-		
Proceeds from Issuance of Debt	-	-		-	-		-		
Bond Discount	-	-		-	-		-		
Bond Accounts Dividend	1	1	100.00%	-	-		-		-100.00%
Bond Accounts Interest	439	82	18.59%	-	-		19,152		23368.03%
Total Revenue	\$674,144	\$497,865	73.85%	\$715,060	\$715,060	100.00%	\$545,893	76.34%	9.65%
EXPENDITURE:									
Debt Service Payments	\$521,288	\$521,288	100.00%	\$715,060	\$715,060	100.00%	\$697,838	97.59%	33.87%
Excess Funds Transfer to IACS	1,172	1,172	100.04%	-	-		722		-38.43%
Project Construction	1,054,937	1,054,937	100.00%	-	-		-		-100.00%
Total Expenditure	\$1,577,397	\$1,577,397	100.00%	\$715,060	\$715,060	100.00%	\$698,559	97.69%	-55.71%
Expenditure + (-) Revenue	(\$903,252)	(\$1,079,532)	119.52%	\$0	\$0		(\$152,667)		-85.86%
Fund Balance (Deficit) at Beginning of Year	2,155,920	2,155,920	100.00%	1,252,668	1,252,668	100.00%	1,252,668	100.00%	-41.90%
Fund Balance (Deficit) at End of Year	\$1,252,668	\$1,076,388	85.93%	\$1,252,668	\$1,252,668	100.00%	\$1,100,001	87.81%	2.19%

Independence Academy Cash Flow for 2022-23

as of March 31, 2023

	ACTUAL	9/30/22				12/31/22				3/31/23				6/30/23
	FYE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	TOTAL
	6/30/22	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
	\$5,077,293 (A)	\$5,342,927	\$5,208,043	\$5,204,701	\$4,841,088	\$4,772,977	\$4,886,002	\$4,959,164	\$4,961,981	\$5,088,695	\$5,190,180	\$5,190,180	\$5,190,180	\$5,342,927
Total Cash--Beginning of Month														
Cash received:														
Per Pupil Revenue	\$3,760,530	\$335,353	\$335,353	\$335,353	\$335,353	\$335,353	\$335,353	\$350,425	\$350,425	\$350,425	\$350,425	\$350,425	\$350,425	\$3,063,394
ECEA Spec Ed	\$47,684	3,974	10,693	7,333	7,333	7,333	7,333	7,333	7,333	7,333	7,333	7,333	7,333	\$66,000
Interest	\$544	279	393	436	554	6,124	7,913	8,378	7,854	8,979	7,854	8,979	7,854	\$40,910
Colorado Read Act	\$13,090	-	-	-	-	-	-	827	-	-	-	-	-	\$932
Other-Miscellaneous	\$19,910	-	-	-	105	-	\$0	-	-	-	-	-	-	\$0
Kindergarten Fees	\$0	-	-	-	-	-	\$0	-	-	-	-	-	-	\$0
Pre-K Fees	\$123,329	9,042	9,263	14,313	12,386	7,121	13,179	13,583	10,755	14,525	10,755	14,525	10,755	\$104,166
Material Fees	\$17,968	27,711	420	95	(320)	120	(28,026)	-	-	-	-	-	-	\$28,026
Tech Fees	\$11,147	7,130	-	370	(275)	205	-	-	-	40	-	-	-	\$7,470
Rent Income	\$1,000	-	-	-	-	-	-	-	-	-	-	-	-	\$0
Capital Construction Grant	\$125,940	-	13,879	13,767	13,694	13,694	-	27,389	-	26,920	-	-	-	\$109,343
Other-Refunds from District	\$0	-	-	-	-	-	-	-	-	-	-	-	-	\$0
Asset Sale	\$0	-	-	-	-	-	-	-	-	-	-	-	-	\$0
Capital Contribution	\$0	-	-	-	-	-	-	-	-	-	-	-	-	\$0
Capital Construction Bond Reimbursement	\$0	-	-	-	-	-	-	-	-	-	-	-	-	\$0
MCS#51 Mill Levy Override 1996 & 2004	\$181,529	15,450	15,450	15,450	15,450	15,450	15,450	15,450	15,450	15,450	15,450	15,450	15,450	\$139,047
MCS#51 Mill Levy Override 2017	\$135,630	11,537	10,384	10,960	10,960	10,960	10,960	10,960	10,960	10,960	10,960	10,960	10,960	\$98,644
Cares Act	\$0	-	-	-	-	-	-	-	-	-	-	-	-	\$0
ESSER II	\$190,889	-	-	-	-	-	-	-	-	-	-	-	-	\$0
ESSER III	\$73,170	-	76,649	53,610	53,853	53,821	53,818	54,345	54,348	70,152	-	-	-	\$470,595
Erate	\$3,962	-	-	-	-	-	-	-	-	-	-	-	-	\$0
Donation	\$159	-	240	-	-	-	-	-	-	-	-	-	-	\$240
CDHS OEC Grant	\$0	-	-	-	-	-	-	-	-	-	-	-	-	\$0
CDHS Stabilization Grant	\$16,885	-	3,377	3,377	3,377	3,377	-	-	-	-	-	-	-	\$13,508
Title II A	\$0	-	-	-	-	-	-	-	-	-	-	-	-	\$0
Student fees	\$103,078	49,787	3,820	2,467	10,230	3,801	3,755	5,253	377	3,983	-	-	-	\$83,472
Student Activity other	\$11,144	187	454	88	1,056	16	38	\$1,839	38	(18)	-	-	-	\$1,859
Fundraising revenue	\$25,803	-	2,337	-	\$2,329	350	5,919	1,288	260	2,950	-	-	-	\$18,405
Total cash received	\$4,863,390	\$460,450	\$482,711	\$457,618	\$469,057	\$457,725	\$453,718	\$495,231	\$457,799	\$511,699	\$0	\$0	\$0	\$4,246,009
Cash expenditures:														
Salaries	\$2,084,288	157,318	\$190,959	177,216	\$175,362	\$179,002	\$204,694	\$172,688	\$179,622	\$167,709	-	-	-	1,604,568
Benefits	\$758,936	61,702	79,762	65,749	60,457	68,071	58,733	67,304	66,988	63,521	-	-	-	592,288
Purchased Services	\$577,972	45,677	46,352	49,367	45,859	46,269	48,075	70,608	63,417	44,416	-	-	-	460,039
Professional Development	\$66,509	10,290	4,525	3,777	8,231	2,633	11,521	4,335	4,762	3,000	-	-	-	52,173
Facility Rent	\$686,522	59,664	60,130	59,522	59,522	59,522	59,499	59,499	59,511	59,511	-	-	-	536,379
Office supplies	\$15,193	1,260	947	890	3,100	598	656	2,363	820	611	-	-	-	11,245
Instructional supplies	\$73,002	51,550	4,207	1,802	57,559	1,576	4,669	65,377	2,784	10,075	-	-	-	79,237
Curriculum	\$79,491	12,213	5,555	380	18,148	37,207	55,355	8,045	1,762	1,762	-	-	-	65,163
Capital Reserve Expenditures	\$0	-	-	-	-	-	-	-	-	-	-	-	-	\$0
Equipment	\$0	-	-	-	-	-	-	82,988	-	-	-	-	-	82,988
Furniture and Fixtures	\$6,142	2,760	544	2,671	5,974	-	6,327	-	223	-	-	-	-	6,550
Misc Expense	\$0	-	-	-	-	-	-	-	-	-	-	-	-	\$0
Technology	\$92,215	3,548	-	586	4,134	2,007	43	6,921	-	15,713	-	-	-	51,570
Capital Construction	\$213,527	300	190,461	196,404	387,165	10,800	469,260	-	738	-	-	-	-	469,998
Cares Act Expenses	(\$356)	-	-	-	-	-	-	-	-	-	-	-	-	\$0
Esser Expenses	\$19,892	-	-	-	-	-	-	-	-	-	-	-	-	\$0
Other-Student activities	\$121,217	7,392	18,918	13,020	39,330	17,874	20,589	13,213	28,752	19,930	-	-	-	159,274
Total cash expenditures	\$4,794,550	\$413,673	\$602,359	\$571,384	\$1,587,416	\$388,350	\$445,686	\$488,066	\$407,617	\$386,246	\$0	\$0	\$0	\$4,171,473
Change in Accounts Payable/Receivable	\$196,793	(\$181,660)	\$116,306	(\$249,848)	(\$315,201)	\$43,649	\$65,131	(\$4,348)	\$76,532	(\$23,968)	\$0	\$0	\$0	(\$27,285)
Total Cash--end of month														
Total Cash--end of month	\$5,342,927 (B)	\$5,208,043	\$5,204,701	\$4,841,088	\$4,772,977	\$4,886,002	\$4,959,164	\$4,961,981	\$5,088,695	\$5,190,180	\$5,190,180	\$5,190,180	\$5,190,180	\$5,342,927
Cash Balances:														
Operating account	\$4,519,625	\$4,386,751	\$4,379,478	\$4,015,210	\$3,943,920	\$2,068,240	\$2,133,311	\$2,123,595	\$2,190,187	\$2,296,890	-	-	-	\$2,296,890
Savings account	\$145,561	145,592	145,641	145,693	145,745	145,812	145,903	146,002	146,099	146,219	-	-	-	146,219
Money Market account	\$54,930	54,930	55,170	55,172	55,177	55,181	55,188	55,200	55,210	55,223	-	-	-	55,223
New Building Fund	\$4,762	4,762	4,765	4,766	4,768	4,768	4,768	4,768	4,768	4,768	-	-	-	4,768
Payment Account	\$1,515	1,047	12,265	17,366	21,201	11,455	14,858	23,908	87,727	29,610	-	-	-	29,610
Colo Trust	\$200,605	200,851	201,194	201,574	202,070	2,208,122	2,215,937	2,224,205	2,231,951	2,240,797	-	-	-	2,240,797
Student Activities Account	\$414,812	413,020	405,129	400,276	399,096	397,192	393,967	389,071	377,520	421,442	-	-	-	421,442
Bento Business Card	\$1,117	1,088	1,059	1,030	1,001	-	-	-	-	-	-	-	-	-
Total Cash--end of month	\$5,342,927 (B)	\$5,208,043	\$5,204,701	\$4,841,088	\$4,772,977	\$4,886,002	\$4,959,164	\$4,961,981	\$5,088,695	\$5,190,180	\$5,190,180	\$5,190,180	\$5,190,180	\$5,342,927
Restricted cash:														
Labor 3%	\$121,555	131,803	131,803	131,803	131,803	131,803	131,803	131,803	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	4,641,174	4,754,199	4,827,361	4,830,178	4,956,892	5,058,377	-	-	-	5,058,377
Total Cash--end of month	\$5,342,927 (B)	\$5,208,043	\$5,204,701	\$4,841,088	\$4,772,977	\$4,886,002	\$4,959,164	\$4,961,981	\$5,088,695	\$5,190,180	\$5,190,180	\$5,190,180	\$5,190,180	\$5,342,927

Juniper Ridge Community School
as of March 31, 2023

	Audited 2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
Mill Levy Override 2017	\$137,194	\$94,187	68.65%	\$133,609	\$133,609	100.00%	\$89,555	67.03%	-4.92%
Mill Levy Override 1996 & 2004	172,017	126,062	73.28%	195,853	195,853	100.00%	126,236	64.45%	0.14%
Special Ed	83,800	66,047	78.82%	137,499	137,499	100.00%	103,124	75.00%	56.14%
Interest	948	397	41.91%	1,200	1,200	100.00%	5,900	491.71%	1384.47%
Miscellaneous Income	5,274	1,913	36.28%	0	0		11,999		527.24%
Material Fees	28,166	32,166	114.20%	83,432	83,432	100.00%	40,400	48.42%	25.60%
Capital Construction Grant	103,252	93,847	90.89%	116,748	116,748	100.00%	113,268	97.02%	20.69%
CRF Allocation	0	0		0	0		0		
ESSER I Grant	0	0		0	0		0		
ESSER II Grant	129,528	82,005	63.31%	100,655	100,655	100.00%	72,154	71.68%	-12.01%
ESSER III Grant	585,889	0	0.00%	67,199	67,199	100.00%	48,832	72.67%	
At Risk Mitigation Funding	30,216	0	0.00%	0	0		0		
Before and After Care	11,553	9,660	83.61%	0	0		11,755		21.69%
READ Act	0	0		76,883	76,883	100.00%	62,968	81.90%	
Refund MCVSD#51	48,344	22,798	47.16%	0	0		0		-100.00%
Fundraising	25,207	44,595	176.92%	3,000	3,000	100.00%	65,200	2173.32%	46.20%
Total Revenue	\$1,361,387	\$573,679	42.14%	\$916,078	\$916,078	100.00%	\$751,391	82.02%	30.98%
EXPENDITURE:									
Class Fund Expenses	\$421	\$15,428	3660.71%	\$0	\$0		\$20,708		34.23%
CRF	0	0		0	0		0		
ESSER I	0	0		0	0		0		
ESSER II	87,884	68,170	77.57%	100,655	100,655	100.00%	69,056	68.61%	1.30%
ESSER III	629,173	357,603	56.84%	67,199	67,199	100.00%	376,542	560.34%	5.30%
ESSER III Building Project	0	0		170,000	170,000	100.00%	0	0.00%	
Festivals and Fairs	3,934	2,605	66.22%	2,500	2,500	100.00%	2,157	86.29%	-17.19%
Gifts	30	0	0.00%	0	0		182		
HR/Background Checks	629	575	91.34%	382	382	100.00%	436	114.14%	-24.11%
READ Act	66,543	43,856	65.91%	76,883	76,883	100.00%	51,051	66.40%	16.41%
Salaries	1,887,184	1,410,258	74.73%	2,023,802	2,023,802	100.00%	1,481,855	73.22%	5.08%
Special Ed Purchased Services	114,431	86,053	75.20%	120,000	120,000	100.00%	52,587	43.82%	-38.89%
Benefits	586,861	428,976	73.10%	624,556	624,556	100.00%	454,809	72.82%	6.02%
Utilities	98,060	78,242	79.79%	108,479	108,479	100.00%	90,211	83.16%	15.30%
Land Lease/Rentals	64,807	47,581	73.42%	75,869	75,869	100.00%	57,196	75.39%	20.21%
COP Payments - Building	501,983	376,383	74.98%	502,733	502,733	100.00%	420,678	83.68%	11.77%
Banking and Payroll Service Fee	2,130	1,977	92.79%	2,500	2,500	100.00%	1,094	43.77%	-44.64%
Custodial Services	0	0		0	0		1,260		
Board Events	2,737	1,237	45.20%	2,000	2,000	100.00%	871	43.54%	-29.61%
Supplies/Equipment - Lease	0	0		600	600	100.00%	140	23.41%	
Advertising/Marketing	19,766	10,346	52.34%	15,000	15,000	100.00%	10,518	70.12%	1.67%
Professional Development	51,995	34,136	65.65%	77,534	77,534	100.00%	33,511	43.22%	-1.83%
Bad Debts	0	0		0	0		0		
Instructional Supplies	81,527	65,455	80.29%	103,574	103,574	100.00%	74,383	71.82%	13.64%
Admin Supplies/Postage/Telephone	11,043	8,670	78.51%	11,700	11,700	100.00%	14,043	120.03%	61.98%
Purchased Services	373,135	225,608	60.46%	244,363	244,363	100.00%	278,945	114.15%	23.64%
Equipment/Furniture	15,454	15,454	100.00%	10,000	10,000	100.00%	1,709	17.09%	-88.94%
Tech Charge - UPN WAN	15,576	15,576	100.00%	0	0		539		-96.54%
Dues and Fees	7,698	7,678	99.74%	9,000	9,000	100.00%	8,487	94.30%	10.54%
Miscellaneous Expenses	168	8	4.78%	0	0		2,067		25640.97%
Contingency/Reserve	0	0		279,610	279,610	100.00%	0	0.00%	
Insurance	0	0		55,925	55,925	100.00%	0	0.00%	
Before and After Care Expenses	8,551	6,782	79.31%	0	0		6,332		-6.64%
Non-Revenue Festival	0	0		0	0		0		
Pupil Activities	1,860	1,306	70.24%	0	0		994		-23.91%
Fundraising Expenses	600	535	89.09%	2,000	2,000	100.00%	549	27.47%	2.73%
Ren Festival	1,140	855	75.00%	0	0		95		-88.89%
Family Council Expenses	2,872	2,872	100.00%	0	0		2,773		-3.46%
Facility Improvements & New Building	0	0		0	0		32,645		
Total Expenditure/Contingency	\$4,638,192	\$3,314,224	71.46%	\$4,686,864	\$4,686,864	100.00%	\$3,548,422	75.71%	7.07%
Expenditure/Contingency+(-)									
Revenue	(\$3,276,805)	(\$2,740,545)	83.63%	(\$3,770,786)	(\$3,770,786)	100.00%	(\$2,797,031)	74.18%	2.06%
Transfer from General Fund*	\$3,530,166	\$2,606,208	73.83%	\$3,772,474	\$3,772,474	100.00%	\$2,799,603	74.21%	7.42%
Fund Balance (Deficit) at Beginning of Year	1,377,964	1,377,964	100.00%	1,631,325	1,631,325	100.00%	1,631,325	100.00%	18.39%
Fund Balance (Deficit) at End of Year	\$1,631,325	\$1,243,627	76.23%	\$1,633,013	\$1,633,013	100.00%	\$1,633,898	100.05%	31.38%

Mesa Valley Community School
as of March 31, 2023

	Unaudited 2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	78,829	50,894	64.56%	33,929	33,929	100.00%	37,125	109.42%	-27.05%
Capital Construction Grant	108,395	98,670	91.03%	137,073	137,073	100.00%	111,730	81.51%	13.24%
Mill Levy Override 2017	109,627	89,949	82.05%	82,165	82,165	100.00%	57,634	70.14%	-35.93%
Mill Levy Override 1996 & 2004	157,558	120,389	76.41%	120,443	120,443	100.00%	81,241	67.45%	-32.52%
Student Class Fees	152,471	78,491	51.48%	155,000	155,000	100.00%	81,870	52.82%	4.30%
Colorado Read Act	23,655	13,179	55.71%	12,987	12,987	100.00%	0	0.00%	-100.00%
Donations - Restricted	0	53		0	0		73		37.76%
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	218	17.16%	15,000	15,000	100.00%	10,979	73.20%	4943.53%
Intermediate Source Grant	0	0		0	0		2,000		
MCVSD Refund	0	0		0	0		30		
Insurance Proceeds	0	0		0	0		0		
Covid Funds	0	0		0	0		0		
Esser	407,271	407,271	100.00%	732,256	732,256	100.00%	0	0.00%	-100.00%
On-behalf Payment from State	0	0		0	0		0		
Miscellaneous Income	0	0		0	0		261		
Total Revenue	\$1,039,278	\$859,114	82.66%	\$1,288,853	\$1,288,853	100.00%	\$382,943	29.71%	-55.43%
EXPENDITURE:									
Salaries/Benefits	\$2,295,696	\$1,770,364	77.12%	\$1,986,838	\$1,986,839	100.00%	\$1,471,797	74.08%	-16.86%
Professional/Tech Services	113,821	88,042	77.35%	0	0		58,965		-33.03%
Property Services	45,521	34,901	76.67%	0	0		44,064		26.25%
Purchased Services	24,044	22,433	93.30%	153,130	153,130	100.00%	25,432	16.61%	13.37%
Professional Dev	3,147	2,858	90.82%	1,700	1,700	100.00%	2,518	148.14%	-11.90%
D51 Direct Services	34,281	21,424	62.50%	20,762	20,762	100.00%	15,571	75.00%	-27.32%
D51/Add Personnel	101,846	78,308	76.89%	70,458	70,458	100.00%	37,243	52.86%	-52.44%
D51 Admin Charges	72,598	74,666	102.85%	70,537	70,537	100.00%	52,434	74.33%	-29.78%
Supplies	152,583	97,929	64.18%	120,637	120,637	100.00%	72,672	60.24%	-25.79%
Events	11,613	6,401	55.11%	8,750	8,750	100.00%	5,514	63.02%	-13.85%
Facility Lease	206,842	155,079	74.97%	207,196	207,196	100.00%	174,427	84.18%	12.48%
Equipment/Furniture	15,315	10,781	70.39%	12,500	12,500	100.00%	7,413	59.31%	-31.24%
Dues/Fees	5,654	5,624	99.47%	4,000	4,000	100.00%	3,637	90.94%	-35.33%
Learner Funds	718,335	522,403	72.72%	398,000	398,000	100.00%	287,569	72.25%	-44.95%
Unused Student Funds 10%	0	0		(39,800)	(39,800)	100.00%	0	0.00%	
Learner Contingency	0	0		0	0		0		
Capital Project-Building	405,432	405,432	100.00%	0	0		0		-100.00%
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	407,271	100.00%	0	0		0		-100.00%
Esser III Expenses	0	0		732,256	732,256	100.00%	267,267	36.50%	
Total Expenditure/Contingency	\$4,737,798	\$3,703,917	78.18%	3,746,964	3,746,964	100.00%	\$2,526,523	67.43%	-31.79%
Expenditure/Contingency+(-) Revenue	(\$3,698,520)	(\$2,844,803)	76.92%	(\$2,458,111)	(\$2,458,111)	100.00%	(\$2,143,579)	87.20%	-24.65%
Transfer from General Fund*	\$3,295,031	\$2,488,881	75.53%	\$2,319,950	\$2,319,950	100.00%	\$1,747,785	75.34%	-29.78%
Fund Balance (Deficit) at Beginning of Year	913,881	913,881	100.00%	510,392	510,392	100.00%	510,392	100.00%	-44.15%
Fund Balance (Deficit) at End of Year	\$510,392	\$557,959	109.32%	\$372,231	\$372,231	100.00%	\$114,598	30.79%	-79.46%

Mesa Valley Community School became a District Charter School for the 2014-15 school year. Previously, their program revenue and expenditures were included in the General Fund.

*In 2014-15 the transfer procedure was changed to show Program Revenue as a transfer from General Fund

Mesa Valley Community School Cash Flow for 2022-23

as of March 31, 2023

	ACTUAL												
	6/30/22	7/30/22	8/30/22	9/30/22	10/30/22	11/30/22	12/31/22	1/31/22	2/28/22	3/31/22	4/30/22	5/31/22	6/30/22
ACTUAL													
FYE													
Total Cash--Beginning of Month	\$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	\$1,269,090	\$1,269,090	\$1,269,090	\$1,269,090
Cash received:													
State Student Per Pupil	\$3,295,031	\$3,295,031	\$3,295,031	\$3,295,031	\$3,295,031	\$3,295,031	\$3,295,031	\$3,295,031	\$3,295,031	\$3,295,031	\$3,295,031	\$3,295,031	\$3,295,031
ECEA Spec Ed	\$78,829	\$78,829	\$78,829	\$78,829	\$78,829	\$78,829	\$78,829	\$78,829	\$78,829	\$78,829	\$78,829	\$78,829	\$78,829
Capital Construction Grant	\$108,395	\$108,395	\$108,395	\$108,395	\$108,395	\$108,395	\$108,395	\$108,395	\$108,395	\$108,395	\$108,395	\$108,395	\$108,395
Mill Levy Override 2017	\$109,627	\$109,627	\$109,627	\$109,627	\$109,627	\$109,627	\$109,627	\$109,627	\$109,627	\$109,627	\$109,627	\$109,627	\$109,627
Mill Levy Override 1996 & 2004	\$157,559	\$157,559	\$157,559	\$157,559	\$157,559	\$157,559	\$157,559	\$157,559	\$157,559	\$157,559	\$157,559	\$157,559	\$157,559
Student Class Fees	\$152,471	\$152,471	\$152,471	\$152,471	\$152,471	\$152,471	\$152,471	\$152,471	\$152,471	\$152,471	\$152,471	\$152,471	\$152,471
Colorado Read Act	\$23,655	\$23,655	\$23,655	\$23,655	\$23,655	\$23,655	\$23,655	\$23,655	\$23,655	\$23,655	\$23,655	\$23,655	\$23,655
Gifts/Contributions	\$203	\$203	\$203	\$203	\$203	\$203	\$203	\$203	\$203	\$203	\$203	\$203	\$203
Room Rental Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Erate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$1,268	\$1,268	\$1,268	\$1,268	\$1,268	\$1,268	\$1,268	\$1,268	\$1,268	\$1,268	\$1,268	\$1,268	\$1,268
Intermediate Source Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MCVSD Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Essex	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total cash received	\$4,334,310	\$4,334,310	\$4,334,310	\$4,334,310	\$4,334,310	\$4,334,310	\$4,334,310	\$4,334,310	\$4,334,310	\$4,334,310	\$4,334,310	\$4,334,310	\$4,334,310
Cash expenditures:													
Salaries/Benefits	\$2,295,696	\$2,295,696	\$2,295,696	\$2,295,696	\$2,295,696	\$2,295,696	\$2,295,696	\$2,295,696	\$2,295,696	\$2,295,696	\$2,295,696	\$2,295,696	\$2,295,696
Professional/Tech Services	\$113,821	\$113,821	\$113,821	\$113,821	\$113,821	\$113,821	\$113,821	\$113,821	\$113,821	\$113,821	\$113,821	\$113,821	\$113,821
Property Services	\$45,521	\$45,521	\$45,521	\$45,521	\$45,521	\$45,521	\$45,521	\$45,521	\$45,521	\$45,521	\$45,521	\$45,521	\$45,521
Purchased Services	\$24,044	\$24,044	\$24,044	\$24,044	\$24,044	\$24,044	\$24,044	\$24,044	\$24,044	\$24,044	\$24,044	\$24,044	\$24,044
Professional Dev	\$3,147	\$3,147	\$3,147	\$3,147	\$3,147	\$3,147	\$3,147	\$3,147	\$3,147	\$3,147	\$3,147	\$3,147	\$3,147
D51 Direct Services	\$34,281	\$34,281	\$34,281	\$34,281	\$34,281	\$34,281	\$34,281	\$34,281	\$34,281	\$34,281	\$34,281	\$34,281	\$34,281
D51/Add Personnel	\$101,846	\$101,846	\$101,846	\$101,846	\$101,846	\$101,846	\$101,846	\$101,846	\$101,846	\$101,846	\$101,846	\$101,846	\$101,846
D51 Admin Charges	\$72,598	\$72,598	\$72,598	\$72,598	\$72,598	\$72,598	\$72,598	\$72,598	\$72,598	\$72,598	\$72,598	\$72,598	\$72,598
Supplies	\$152,595	\$152,595	\$152,595	\$152,595	\$152,595	\$152,595	\$152,595	\$152,595	\$152,595	\$152,595	\$152,595	\$152,595	\$152,595
Events	\$11,613	\$11,613	\$11,613	\$11,613	\$11,613	\$11,613	\$11,613	\$11,613	\$11,613	\$11,613	\$11,613	\$11,613	\$11,613
Facility Lease	\$206,842	\$206,842	\$206,842	\$206,842	\$206,842	\$206,842	\$206,842	\$206,842	\$206,842	\$206,842	\$206,842	\$206,842	\$206,842
Equipment/Furniture	\$15,315	\$15,315	\$15,315	\$15,315	\$15,315	\$15,315	\$15,315	\$15,315	\$15,315	\$15,315	\$15,315	\$15,315	\$15,315
Dues/Fees	\$5,654	\$5,654	\$5,654	\$5,654	\$5,654	\$5,654	\$5,654	\$5,654	\$5,654	\$5,654	\$5,654	\$5,654	\$5,654
Learner Funds	\$718,323	\$718,323	\$718,323	\$718,323	\$718,323	\$718,323	\$718,323	\$718,323	\$718,323	\$718,323	\$718,323	\$718,323	\$718,323
Capital Project-Building	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433
Equalization Adjustment	\$123,798	\$123,798	\$123,798	\$123,798	\$123,798	\$123,798	\$123,798	\$123,798	\$123,798	\$123,798	\$123,798	\$123,798	\$123,798
Essex Expenses	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271	\$407,271
Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total cash expenditures	\$4,737,798	\$4,737,798	\$4,737,798	\$4,737,798	\$4,737,798	\$4,737,798	\$4,737,798	\$4,737,798	\$4,737,798	\$4,737,798	\$4,737,798	\$4,737,798	\$4,737,798
Change in Accounts Payable/Receivable	(\$53,089)	(\$53,089)	(\$53,089)	(\$53,089)	(\$53,089)	(\$53,089)	(\$53,089)	(\$53,089)	(\$53,089)	(\$53,089)	(\$53,089)	(\$53,089)	(\$53,089)
Total Cash--end of month	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513
Cash Balances:													
Operating account	\$303,990	\$303,990	\$303,990	\$303,990	\$303,990	\$303,990	\$303,990	\$303,990	\$303,990	\$303,990	\$303,990	\$303,990	\$303,990
SBA Account	6,597	6,597	6,597	6,597	6,597	6,597	6,597	6,597	6,597	6,597	6,597	6,597	6,597
CSAFE	401,487	401,487	401,487	401,487	401,487	401,487	401,487	401,487	401,487	401,487	401,487	401,487	401,487
CSAFE Tabor	100,439	100,439	100,439	100,439	100,439	100,439	100,439	100,439	100,439	100,439	100,439	100,439	100,439
Total Cash--end of month	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513
Restricted cash:													
Tabor 3%	\$118,478	\$118,478	\$118,478	\$118,478	\$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	694,035	694,035	694,035	694,035	694,035	694,035	694,035	694,035	694,035	694,035	694,035	694,035	694,035
Total Cash--end of month	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$812,513	\$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

2017 Mill Levy Override (17)
as of March 31, 2023

	2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$6,501,944	\$2,777,406	42.72%	\$6,500,000	\$6,435,000	99.00%	\$2,762,312	42.50%	-0.54%
Specific Ownership	871,803	660,894	75.81%	975,818	639,492	65.53%	484,784	49.68%	-26.65%
Interest	7,764	674	8.68%	250,000	125,586	50.23%	78,494	31.40%	11545.99%
Miscellaneous/Mineral Lease	391	0	0.00%	0	0		0		
Total Revenue	\$7,381,902	\$3,438,974	46.59%	\$7,725,818	\$7,200,078	93.20%	\$3,325,590	43.05%	-3.30%
EXPENDITURE:									
Instructional Materials/Educator Training	\$364,454	\$229,638	63.01%	\$1,045,524	\$1,191,596	113.97%	\$246,740	23.60%	7.45%
Maintenance Projects	849,721	229,982	27.07%	1,000,000	1,000,000	100.00%	373,898	37.39%	62.58%
Technology Support	277,602	219,382	79.03%	300,000	252,156	84.05%	199,273	66.42%	-9.17%
Treasurer Collection Fees	16,216	6,947	42.84%	16,500	16,118	97.68%	6,905	41.85%	-0.60%
Total Expenditure	\$1,507,993	\$685,949	45.49%	\$2,362,024	\$2,459,870	104.14%	\$826,816	35.00%	20.54%
Transfer to Charter Schools- Per Pupil	\$351,920	\$287,934	81.82%	\$361,502	\$361,502	100.00%	\$245,833	68.00%	-14.62%
Transfer to General Fund- Professional Development Day	485,269	381,984	78.72%	592,974	592,974	100.00%	444,731	75.00%	16.43%
Transfer to General Fund-Student Contact Days	3,093,709	2,435,241	78.72%	3,746,341	3,746,341	100.00%	2,809,756	75.00%	15.38%
Transfer to Nutrition Services- Student Contact Days	87,502	63,199	72.23%	103,643	103,643	100.00%	77,732	75.00%	23.00%
Total Expenditure and Transfers	\$5,526,393	\$3,854,307	69.74%	\$7,166,484	\$7,264,330	101.37%	\$4,404,867	61.46%	14.28%
Excess (Deficiency) of Revenue	\$1,855,509			\$559,334	(\$64,252)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,392,405			4,247,914	4,247,914				
GAAP Basis Fund Balance (Deficit) at End of Year	\$4,247,914			\$4,807,248	\$4,183,662				

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 March 31, 2023

	2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 12/31/22	% of Budget	2022-23 Actual 12/31/22	% of Budget	Year Over Year %
REVENUE:									
Interest	\$136	\$27	19.85%	\$50	\$3,500	7000.00%	\$2,817	5634.00%	10333.33%
Total Revenue	\$136	\$27	19.85%	\$50	\$3,500	7000.00%	\$2,817	5634.00%	10333.33%
EXPENDITURE:									
CPP Preschool:									
Salaries	\$1,681,231	\$1,265,371	75.26%	\$1,631,066	\$1,639,543	100.52%	\$1,222,705	74.96%	-3.37%
Benefits	710,173	526,521	74.14%	715,298	683,606	95.57%	503,117	70.34%	-4.45%
In-service	0	3,075		0	0		0		
Contracted Service	400,316	402,346	100.51%	419,688	419,688	100.00%	419,688	100.00%	4.31%
Supplies/Materials	22,180	12,726	57.38%	19,000	15,966	84.03%	9,199	48.42%	-27.71%
Equipment	0	153		0	299		299		95.42%
Administrative Supplies/Equipment/Other	41,418	17,504	42.26%	25,000	27,619	110.48%	20,714	82.86%	18.34%
Total Expenditure	\$2,855,318	\$2,227,696	78.02%	\$2,810,052	\$2,786,721	99.17%	\$2,175,722	77.43%	-2.33%
Transfer from General Fund-Preschool PPR	\$2,397,361	\$2,107,585	87.91%	\$2,654,188	\$2,654,188	100.00%	\$1,990,641	75.00%	-5.55%
Transfer from General Fund-Salary Costs	\$400,000	0	0.00%	400,000	400,000	100.00%	300,000	75.00%	
Excess (Deficiency) of Revenue	(\$57,821)			\$244,186	\$270,967				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	194,885			137,064	137,064				
GAAP Basis Fund Balance (Deficit) at End of Year	\$137,064			\$381,250	\$408,031				

2022-23 Re-Adopted PPR is \$9,043.23 and is based on 293.5 FTE

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

Nutrition Services Fund (21)
as of March 31, 2023

	2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
REVENUE:									
Student Meals	\$27,275	\$9,819	36.00%	\$1,593,995	\$1,621,113	101.70%	\$1,079,367	67.71%	10892.64%
Ala Carte Lunch Sales	119,962	85,399	71.19%	152,503	153,667	100.76%	107,498	70.49%	25.88%
Adult Meals	55,895	36,173	64.72%	72,835	72,906	100.10%	50,959	69.96%	40.88%
Federal Reimbursement	9,622,775	6,590,984	68.49%	5,400,305	5,421,142	100.39%	4,138,875	76.64%	-37.20%
State Reimbursement	59,810	59,810	100.00%	167,405	167,130	99.84%	126,361	75.48%	111.27%
Interest on Investment	3,343	252	7.54%	90,000	40,000	44.44%	29,371	32.63%	11555.16%
Miscellaneous	13,517	19,835	146.74%	2,250	2,250	100.00%	158,338 *	7037.24%	698.28%
Commodities	888,037	385,910	43.46%	1,162,115	1,158,049	99.65%	299,898	25.81%	-22.29%
Total Revenue	\$10,790,614	\$7,188,182	66.62%	\$8,641,408	\$8,636,257	99.94%	\$5,990,667	69.33%	-16.66%
EXPENDITURE:									
Salaries and Benefits	\$4,181,167	\$3,429,310	82.02%	\$4,759,585	\$4,704,729	98.85%	\$3,459,987	72.70%	0.89%
Food	3,154,503	2,368,816	75.09%	3,263,215	3,253,253	99.69%	2,462,317	75.46%	3.95%
Non-Food	1,565,078	1,147,495	73.32%	1,646,513	1,658,493	100.73%	1,410,238	85.65%	22.90%
Commodities	548,050	330,950	60.39%	549,811	608,331	110.64%	263,125	47.86%	-20.49%
Total Expenditure	\$9,448,798	\$7,276,571	77.01%	\$10,219,124	\$10,224,806	100.06%	\$7,595,667	74.33%	4.39%
Transfer from 2017 Mill Levy Override - Student Contact Days	87,502	63,199	72.23%	103,643	103,643	100.00%	77,732	75.00%	
Excess (Deficiency) of Revenue & Transfer	\$1,429,318			(\$1,474,073)	(\$1,484,906)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,116,507			3,545,825	3,545,825				
GAAP Basis Fund Balance (Deficit) at End of Year	\$3,545,825			\$2,071,752	\$2,060,919				
Reserves/Designations:									
Non-Spendable: Inventories Unreserved/Undesignated	(750,186)			(700,000)	(700,000)				
Fund Balance at End of Year	\$2,795,639			\$1,371,752	\$1,360,919				

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

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



Mesa County Valley School District 51
2022-23 Budget Summary Report, 3rd Quarter

Presented: April 18, 2023

Government Designated Grants Fund (22)
as of March 31, 2023

	2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
REVENUE:									
Grant Revenue	\$37,662,183	\$29,193,945	77.52%	\$76,103,216	\$40,982,973	53.85%	\$32,435,925	42.62%	11.10%
Total Revenue	\$37,662,183	\$29,193,945	77.52%	\$76,103,216	\$40,982,973	53.85%	\$32,435,925	42.62%	11.10%
EXPENDITURE:									
Instructional Programs	\$15,752,814	\$10,196,662	64.73%	\$30,112,131	\$17,527,995	58.21%	\$11,685,330	38.81%	14.60%
Pupil Support Services	14,781,478	10,312,491	69.77%	23,632,370	14,853,015	62.85%	9,902,010	41.90%	-3.98%
General Administration Support Services	249,068	193,775	77.80%	829,449	248,466	29.96%	165,644	19.97%	-14.52%
School Administration Support Services	4,245,244	639,214	15.06%	7,851,597	1,109,649	14.13%	739,766	9.42%	15.73%
Business Support Services	422,987	329,143	77.81%	736,521	553,334	75.13%	368,889	50.09%	12.08%
Central Support Services	577,103	382,844	66.34%	810,856	596,855	73.61%	397,903	49.07%	3.93%
Community Services & Other Support Services	1,022,689	530,078	51.83%	2,087,105	1,879,433	90.05%	1,252,955	60.03%	136.37%
Facilities/Construction Services	502,800	278,370	55.36%	9,923,188	4,094,226	41.26%	2,729,484	27.51%	880.52%
Other Uses	108,000	81,000	75.00%	120,000	120,000	100.00%	100,000	83.33%	23.46%
Total Expenditure	\$37,662,183	\$22,943,575	60.92%	\$76,103,216	\$40,982,973	53.85%	\$27,341,982	35.93%	19.17%
GAAP Basis Result of Operations	\$0	\$6,250,369		\$0	\$0		\$5,093,943		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	0		0	0		0		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$6,250,369		\$0	\$0		\$5,093,943		
Reserves/Designations:									
Inventories									
Encumbrances	(1,066,890)	(2,274,127)					(1,001,404)		
Unreserved/Undesignated Fund Balance	(\$1,066,890)	\$3,976,243		\$0	\$0		\$4,092,539		

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



Mesa County Valley School District 51
2022-23 Budget Summary Report, 3rd Quarter

Presented: April 18, 2023

Physical Activities Fund (23)
as of March 31, 2023

	2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
REVENUE:									
Athletic Fees/Passes	\$344,833	\$222,983	64.66%	\$340,000	\$340,000	100.00%	\$221,763	65.22%	-0.55%
Gate Receipts	311,084	271,706	87.34%	260,000	260,000	100.00%	257,046	98.86%	-5.40%
Misc Revenue	15,796	0	0.00%	36,000	36,000	100.00%	6,921	19.23%	
Total Revenue	\$671,713	\$494,689	73.65%	\$636,000	\$636,000	100.00%	\$485,730	76.37%	-1.81%
EXPENDITURE:									
Playoffs	\$203,222	\$151,634	74.61%	\$220,000	\$195,000	88.64%	\$137,202	62.36%	-9.52%
Basketball, Girls	49,671	49,519	99.69%	55,000	68,427	124.41%	68,427	124.41%	38.18%
Cheerleader/Poms	8,494	8,812	103.74%	15,000	17,773	118.49%	17,773	118.49%	101.69%
Golf, Girls	4,516	835	18.49%	8,000	8,000	100.00%	1,722	21.53%	106.23%
Soccer, Girls	29,836	6,406	21.47%	26,000	24,000	92.31%	8,363	32.17%	30.55%
Softball, Girls	35,647	35,647	100.00%	40,000	42,358	105.90%	42,358	105.90%	18.83%
Swimming, Girls	3,806	3,806	100.00%	12,000	12,000	100.00%	5,860	48.83%	53.97%
Tennis, Girls	10,620	2,748	25.88%	8,000	6,500	81.25%	3,513	43.91%	27.84%
Lacrosse, Girls	23,127	9,393	40.61%	27,000	27,000	100.00%	3,880	14.37%	-58.69%
Volleyball	59,007	59,007	100.00%	48,000	67,853	141.36%	67,853	141.36%	14.99%
Wrestling, Girls	9,392	9,391	99.99%	12,000	18,873	157.28%	18,873	157.28%	100.97%
Baseball	42,026	11,442	27.23%	40,000	40,000	100.00%	9,634	24.09%	-15.80%
Basketball, Boys	66,145	65,644	99.24%	55,000	57,791	105.07%	57,791	105.07%	-11.96%
Football	137,960	117,960	85.50%	130,500	170,807	130.89%	107,807	82.61%	-8.61%
Golf, Boys	9,562	9,562	100.00%	8,000	12,418	155.23%	12,418	155.23%	29.87%
Soccer, Boys	25,347	25,347	100.00%	26,000	26,555	102.13%	26,555	102.13%	4.77%
Swimming, Boys	3,256	0	0.00%	10,000	10,000	100.00%	1,051	10.51%	
Tennis, Boys	7,771	7,595	97.74%	8,000	7,862	98.28%	7,862	98.28%	3.52%
Lacrosse, Boys	27,417	5,400	19.70%	27,000	27,000	100.00%	2,549	9.44%	-52.80%
Wrestling, Boys	61,368	59,908	97.62%	55,000	60,802	110.55%	60,802	110.55%	1.49%
Cross Country	12,821	12,821	100.00%	14,000	13,706	97.90%	13,706	97.90%	6.90%
Track	50,824	3,330	6.55%	40,000	32,000	80.00%	5,671	14.18%	70.30%
Contingency	0	0		5,000	5,000	100.00%	0	0.00%	
Vehicle Use	25,505	19,416	76.13%	0	12,000		6,394		-67.07%
Athletic Director Travel	1,370	1,370	100.00%	3,000	3,000	100.00%	2,135	71.17%	55.84%
Catastrophic Insurance	0	0		7,500	7,500	100.00%	0	0.00%	
Scholarship Fund/Other	191	214	112.04%	1,000	1,000	100.00%	707	70.70%	230.37%
Total Expenditure	\$908,901	\$677,207	74.51%	\$901,000	\$975,225	108.24%	\$690,906	76.68%	2.02%
Excess (Deficiency) of Revenue	(\$237,188)			(\$265,000)	(\$339,225)				
Transfer from General Fund	150,000	150,000		400,000	400,000		400,000		
Excess (Deficiency) of Revenue & Transfer	(\$87,188)			\$135,000	\$60,775				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	186,295			99,107	99,107				
GAAP Basis Fund Balance (Deficit) at End of Year	\$99,107			\$234,107	\$159,882				

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

Beverage Fund (27)
as of March 31, 2023

	2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
REVENUE:									
Commissions	\$54,670	\$43,398	79.38%	\$36,000	\$55,000	152.78%	\$49,875	138.54%	14.92%
Electrical	6,300	6,300	100.00%	7,308	6,468	88.51%	6,468	88.51%	2.67%
Interest	800	143	17.88%	20,000	20,000	100.00%	8,108	40.54%	5569.93%
Miscellaneous	0	0		15,000	15,000	100.00%	15,000	100.00%	
Total Revenue	\$61,770	\$49,841	80.69%	\$78,308	\$96,468	123.19%	\$79,451	101.46%	59.41%
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	1,182	52.67%	21,000	12,000	57.14%	2,480	11.81%	109.81%
Programs:									
Projects	4,937	248	5.02%	20,200	22,232	110.06%	22,232	110.06%	8864.52%
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	\$24,755	80.48%	\$87,508	\$81,698	93.36%	\$61,870	70.70%	149.93%
Excess (Deficiency) of Revenue	\$31,009			(\$9,200)	\$14,770				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	279,073			310,082	310,082				
GAAP Basis Fund Balance (Deficit) at End of Year	\$310,082			\$300,882	\$324,852				
	21-22	22-23							
	Actual	Re-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 Re-Adopted Budget



Mesa County Valley School District 51
2022-23 Budget Summary Report, 3rd Quarter

Presented: April 18, 2023

Student Body Activities Fund (29)
as of March 31, 2023

	2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
REVENUE:									
Local Revenues - Student Activities	\$4,884,793	\$3,698,323	75.71%	\$6,000,000	\$4,944,179	82.40%	\$3,743,285	62.39%	1.22%
Total Revenue	\$4,884,793	\$3,698,323	75.71%	\$6,000,000	\$4,944,179	82.40%	\$3,743,285	62.39%	1.22%
EXPENDITURE:									
Student Activities	4,698,059	\$3,290,143	70.03%	\$6,000,000	\$4,751,849	79.20%	\$3,327,813	55.46%	1.14%
Total Expenditure	\$4,698,059	\$3,290,143	70.03%	\$6,000,000	\$4,751,849	79.20%	\$3,327,813	55.46%	1.14%
Excess (Deficiency) of Revenue	\$186,734			\$0	\$192,330				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,883,805			3,070,539	3,070,539				
GAAP Basis Fund Balance (Deficit) at End of Year	\$3,070,539			\$3,070,539	\$3,262,869				

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

Bond Redemption Fund (31)
as of March 31, 2023

	2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
REVENUE:									
Local Property Taxes	\$23,146,811	\$9,826,968	42.45%	\$23,174,571	\$22,942,825	99.00%	\$9,844,791	42.48%	0.18%
Delinquent Taxes	38,071	30,796	80.89%	10,000	6,637	66.37%	5,369	53.69%	-82.57%
Total Revenue	\$23,184,882	\$9,857,764	42.52%	\$23,184,571	\$22,949,462	98.99%	\$9,850,160	42.49%	-0.08%
EXPENDITURE:									
Bond Principal:									
2011 Series	\$9,185,000	\$9,185,000	100.00%	\$9,650,000	\$9,650,000	100.00%	\$9,650,000	100.00%	
2012 Refinance	75,000	75,000	100.00%	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	933,700	55.46%	1,258,750	1,258,750	100.00%	750,000	59.58%	
2012 Refinance	9,469	5,156	54.45%	8,625	8,625	100.00%	4,313	50.01%	
2018 Series	6,172,188	3,086,094	50.00%	6,172,188	6,172,188	100.00%	3,086,094	50.00%	
2022 Series	1,382,437	(7,129)	-0.52%	4,001,950	4,001,950	100.00%	2,000,975	50.00%	
Total Expenditure	\$18,507,794	\$13,277,821	71.74%	\$21,091,513	\$21,091,513	100.00%	\$15,491,382	73.45%	
Excess (Deficiency) of Revenue	\$4,677,088			\$2,093,058	\$1,857,949				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	16,793,483			21,470,571	21,470,571				
GAAP Basis Fund Balance (Deficit) at End of Year	\$21,470,571			\$23,563,629	\$23,328,520				
Mill Levy	11.028			11.028					
Assessed Value	\$2,108,830,687 @			\$2,101,430,072 *					

@ Certification of Mill Levy December 14, 2021

* Certification of Mill Levy December 13, 2022

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

Building Fund (41)
as of March 31, 2023

	2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$286,121	\$47,316	16.54%	\$4,000,000	\$4,700,000	117.50%	\$3,183,032	79.58%	6627.18%
Total Revenue	\$286,121	\$47,316	16.54%	\$4,000,000	\$4,700,000	117.50%	\$3,183,032	79.58%	6627.18%
EXPENDITURE:									
Building Construction & Improvements	\$5,510,049	\$37,057	0.67%	\$49,054,968	\$43,994,862	89.68%	\$23,434,780	47.77%	63139.82%
Equipment	77,669	77,669	100.00%	0	0		0		
Other Capital Outlay	0	0		0	6,189		2,063		
Construction Services	3,494,285	1,920,446	54.96%	0	3,555,700		1,777,850		-7.43%
Total Expenditure	\$9,082,003	\$2,035,172	22.41%	\$49,054,968	\$47,556,751	96.95%	\$25,214,693	51.40%	1138.95%
Excess (Deficiency) of Revenue	(\$8,795,882)	(\$1,987,856)		(\$45,054,968)	(\$42,856,751)				
Sale of Bonds	\$95,040,000	\$95,040,000		\$0	\$0				
Premium/Discount	20,523,499	20,523,499		0	0				
Less: Issuance Costs	(563,499)	(563,499)		0	0				
Net Sale of Bonds	\$115,000,000	\$115,000,000		\$0	\$0				
Excess (Deficiency) of Revenue	\$106,204,118			(\$45,054,968)	(\$42,856,751)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year		20,332,268		126,536,386	126,536,386				
GAAP Basis Fund Balance (Deficit) at End of Year		\$126,536,386		\$81,481,418	\$83,679,635				

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 Re-Adopted Budget

Capital Projects Fund (43)
as of March 31, 2023

	2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$35,413	\$6,492	18.33%	\$900,000	\$716,466	79.61%	\$387,803	43.09%	5873.55%
Charter School Lease Payments (COP's)	709,345	531,627	74.95%	704,825	704,825	100.00%	553,306	78.50%	4.08%
Sale of Property	915,095	0	0.00%	0	0		0		
Other Local/Misc Revenue	714,661	22,780	3.19%	2,850,000	2,861,960	100.42%	2,861,960	100.42%	12463.48%
Capital/Right of Use Leases	3,091,814	0	0.00%	2,200,000	2,264,216	102.92%	0	0.00%	
Total Revenue	\$5,466,328	\$560,899	10.26%	\$6,654,825	\$6,547,467	98.39%	\$3,803,069	57.15%	578.03%
EXPENDITURE:									
Ground Improvement/Land	\$327,716	\$309,808	94.54%	\$125,000	\$43,945	35.16%	\$41,544	306.74%	23.76%
Buildings	1,229,088	669,375	54.46%	1,200,000	704,033	58.67%	383,424	199.91%	258.38%
Equipment	40,649	647,299	1592.41%	2,575,215	2,398,875	93.15%	2,398,875	0.00%	270.60%
Capital/Right To Use Leases	3,091,814	0	0.00%	2,200,000	2,264,216	102.92%	0		
Other Capital Outlay	128,893	345,761	268.25%	441,459	408,436	92.52%	351,436	79.61%	1.64%
Subtotal	\$4,818,160	\$1,972,243	40.93%	\$6,541,674	\$5,819,505	88.96%	\$3,175,279	48.54%	61.00%
CHARTER SCHOOL DEBT SERVICE:									
Professional Services	\$2,500	\$2,500	100.00%	\$2,500	\$2,500	100.00%	\$2,500	100.00%	0.00%
COP Financing Principal	270,000	270,000	100.00%	285,000	285,000	100.00%	285,000	100.00%	5.56%
COP Financing Interest	431,200	218,975	50.78%	417,325	417,325	100.00%	212,225	50.85%	-3.08%
Subtotal	\$703,700	\$491,475	69.84%	\$704,825	\$704,825	100.00%	\$499,725	150.85%	1.68%
DISTRICT DEBT SERVICE									
Lease Financing	\$1,670,223	\$1,578,398	94.50%	\$2,212,672	\$2,212,672	100.00%	\$1,082,007	48.90%	-31.45%
Professional Services	2,500	2,500	100.00%	2,500	2,500	100.00%	3,300	132.00%	32.00%
COP Financing Principal	0	0		375,000	375,000	100.00%	375,000	100.00%	
COP Financing Interest	139,346	69,673	50.00%	135,053	135,053	100.00%	69,673	51.59%	0.00%
Subtotal	\$1,812,069	\$1,650,571	91.09%	\$2,725,225	\$2,725,225	100.00%	\$1,529,980	56.14%	-7.31%
Total Expenditure	\$7,333,929	\$4,114,289	56.10%	\$9,971,724	\$9,249,555	92.76%	\$5,204,984	52.20%	26.51%
Excess (Deficiency) of Revenue	(\$1,867,601)			(\$3,316,899)	(\$2,702,088)				
Transfer from General Fund	2,375,970	1,781,978		2,275,970	2,275,970		1,706,978		
Excess (Deficiency) of Revenue and Transfer	\$508,369			(\$1,040,929)	(\$426,118)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	15,384,813			15,893,182	15,893,182				
GAAP Basis Fund Balance (Deficit) at End of Year	\$15,893,182			\$14,852,253	\$15,467,064				
Reserves/Designations:									
Restricted: TABOR Emergency Requirement	(6,227,336)			(6,794,024)	(6,794,024)				
Assigned Fund Balance	\$9,665,846			\$8,058,229	\$8,673,040				

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 Re-Adopted Budget

Transfer: \$186.06 X 20,294.64 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 Re-Adopted Budget

Medical Insurance Fund (62)
as of March 31, 2023

	2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
REVENUE:									
Medical Insurance Premiums	\$22,168,948	\$16,275,863	73.42%	\$22,504,059	\$22,549,931	100.20%	\$16,923,143	75.20%	3.98%
Cobra Insurance Premiums	205,791	157,413	76.49%	250,000	167,279	66.91%	126,336	50.53%	-19.74%
Interest on Investments	3,915	37	0.95%	150,000	96,500	64.33%	72,289	48.19%	195275.68%
Total Revenue	\$22,378,654	\$16,433,313	73.43%	\$22,904,059	\$22,813,710	99.61%	\$17,121,768	74.75%	4.19%
EXPENDITURE:									
Medical - Administration/ Contracted Service	\$2,421,451	\$2,634,542	108.80%	\$3,062,417	\$3,056,292	99.80%	\$1,869,216	61.04%	-29.05%
Medical Services	18,021,093	13,214,507	73.33%	19,426,705	18,661,944	96.06%	13,537,774	69.69%	2.45%
Supplies/Equipment	0	861		4,000	4,000	100.00%	1,491	37.28%	73.17%
Miscellaneous	32,274	0	0.00%	195,000	11,435	5.86%	11,435	5.86%	
Training	0	0		1,000	1,000	100.00%	0	0.00%	
Total Expenditure	\$20,474,818	\$15,849,910	77.41%	\$22,689,122	\$21,734,671	95.79%	\$15,419,916	67.96%	-2.71%
Excess (Deficiency) of Revenue	\$1,903,836			\$214,937	\$1,079,039				
Transfer from General Fund	0	0		1,500,000	1,500,000		1,125,000		
Excess (Deficiency) of Revenue and Transfer	\$1,903,836			\$1,714,937	\$2,579,039				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	752,563			2,656,399	2,656,399				
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,656,399			\$4,371,336	\$5,235,438				

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 March 31, 2023

	2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
REVENUE:									
Premiums	\$1,273,876	\$959,106	75.29%	\$1,360,024	1,206,484	88.71%	\$906,448	66.65%	-5.49%
Total Revenue	\$1,273,876	\$959,106	75.29%	\$1,360,024	\$1,206,484	88.71%	\$906,448	66.65%	-5.49%
EXPENDITURE:									
Dental - Administration	\$91,202	\$61,837	67.80%	\$88,839	\$88,246	99.33%	\$59,833	67.35%	-3.24%
Dental - Claims/Services	1,086,797	786,483	72.37%	1,266,286	1,088,219	85.94%	787,512	62.19%	0.13%
Total Expenditure	\$1,177,999	\$848,320	72.01%	\$1,355,125	\$1,176,465	86.82%	\$847,345	62.53%	-0.11%
Excess (Deficiency) of Revenue	\$95,877			\$4,899	\$30,019				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	300,201			396,078	396,078				
GAAP Basis Fund Balance (Deficit) at End of Year	\$396,078			\$400,977	\$426,097				

Insurance Premiums are not considered a transfer.

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

Insurance Fund (64)
as of March 31, 2023

	2021-22 Actual 6/30/22	2021-22 Actual 3/31/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 3/31/23	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$13,497	\$2,374	17.59%	\$350,000	\$309,585	88.45%	\$129,988	37.14%	5375.48%
Insurance Premium-Employee Benefits	943,847	530	0.06%	1,385,000	1,029,737	74.35%	1,003	0.07%	89.25%
Miscellaneous Revenue	36,341	17,568	48.34%	12,000	30,451	253.76%	30,451	253.76%	73.33%
Total Revenue	\$993,685	\$20,472	2.06%	\$1,747,000	\$1,369,773	78.41%	\$161,442	9.24%	688.60%
EXPENDITURE:									
Salaries and Benefits	\$898,090	\$667,257	74.30%	\$1,134,734	\$1,065,801	93.93%	\$791,862	69.78%	18.67%
Workers' Compensation	851,429	571,883	67.17%	1,200,000	1,028,479	85.71%	690,803	57.57%	20.79%
Insurance Premiums / Bonds	915,994	880,978	96.18%	1,111,000	1,033,897	93.06%	850,108	76.52%	-3.50%
Uninsured Losses / Claims	166	0	0.00%	1,000	1,000	100.00%	0	0.00%	
Supplies / Other	119,244	359,411	301.41%	190,000	153,846	80.97%	102,014	53.69%	-71.62%
Employee Assistance Program	94,689	73,859	78.00%	150,000	110,748	73.83%	62,985	41.99%	-14.72%
Wellness Program	3,583	39	1.09%	5,000	5,000	100.00%	0	0.00%	-100.00%
Total Expenditure	\$2,883,195	\$2,553,427	88.56%	\$3,791,734	\$3,398,771	89.64%	\$2,497,772	65.87%	-2.18%
Excess (Deficiency) of Revenue	(\$1,889,510)			(\$2,044,734)	(\$2,028,998)				
Transfer from General Fund	1,500,000	1,125,000		1,500,000	1,500,000		1,500,000		
Excess (Deficiency) of Revenue & Transfer	(\$389,510)			(\$544,734)	(\$528,998)				
GAAP Basis Fund Balance (Deficit) at Beginning of Year	6,000,796			5,611,286	5,611,286				
GAAP Basis Fund Balance (Deficit) at End of Year	\$5,611,286			\$5,066,552	\$5,082,288				

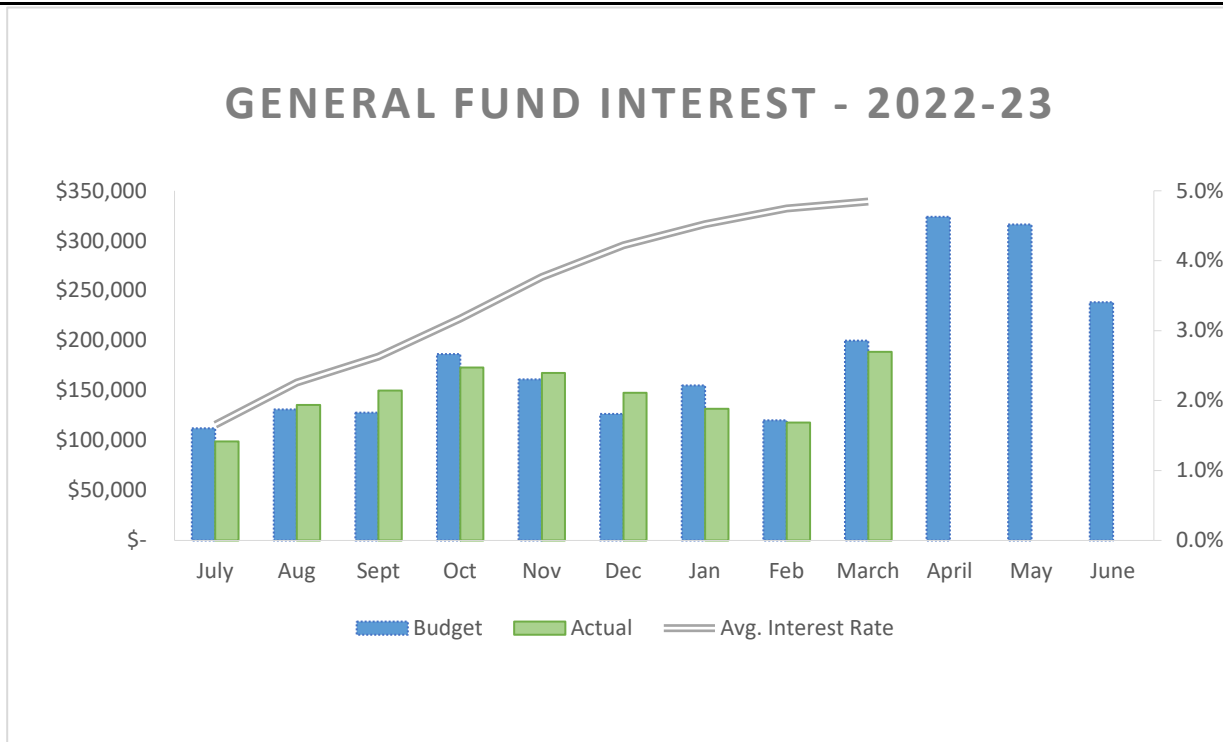
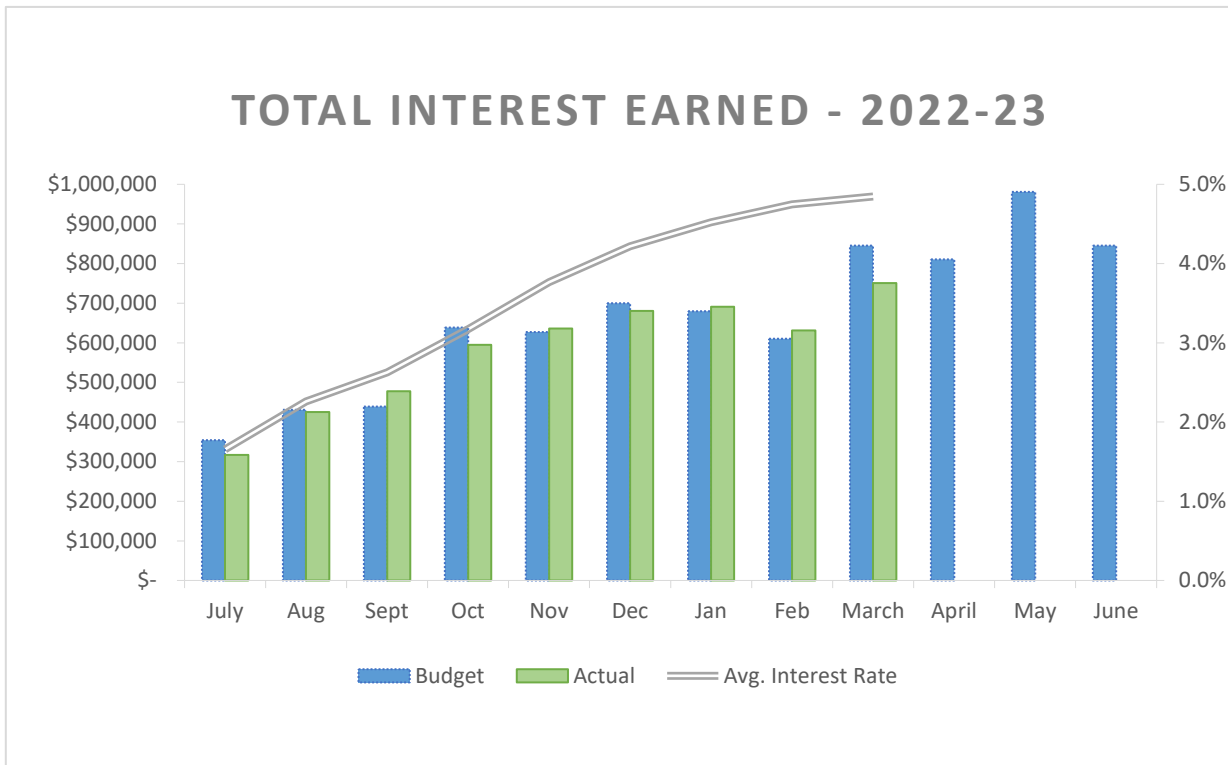
2021-22 Actual

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: \$186.06 X 20,294.64 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 Re-Adopted Budget





Mesa County Valley School District 51

March 2023 Budget Charts, 3rd Quarter

Presented: April 18, 2023

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	\$6,431,877	6/27/03	4.770%
C-SAFE - General	Pooled	US Bank - Denver	52,183,317		4.770%
C-SAFE - 2018 Bond	41	US Bank - Denver	-	2/1/18	4.910%
C-SAFE - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	58,487,651	1/26/22	4.910%
Colo Trust - General	Pooled	Wells Fargo Bank - Denver	7,839,282	4/26/97	4.859%
Colo Trust - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	58,502,106	1/26/22	4.859%
Total			\$183,444,233		



Mesa County Valley School District 51
March 2023 Budget Charts, 3rd Quarter

Presented: April 18, 2023

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 *	\$438,512	\$1,311,874	\$2,455	\$2,817	\$192,261	\$387,803	\$62,500	\$129,988

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 *	\$12,451	\$29,371	\$3,836	\$8,108	\$40,120	\$72,289	\$28,474	\$78,494

Source	Student Body Activities	
	Current Qtr	YTD
Pooled Funds *	\$269	\$438

Source	Building Projects	
	Current Qtr	YTD
Fund 41	\$1,291,968	\$3,183,032

* 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.

