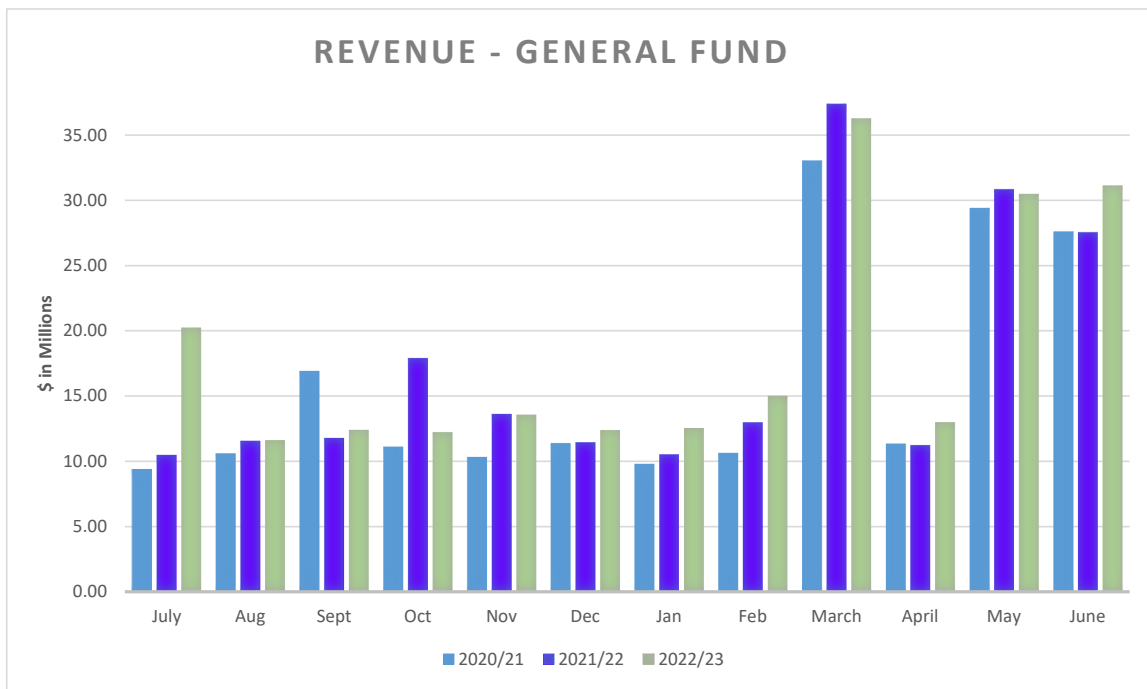


General Fund (10)
as of June 30, 2023

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$53,825,529	\$53,609,770	99.60%	\$55,166,888	\$55,086,771	99.85%	\$55,644,967	100.87%	3.80%
Specific Ownership	9,872,597	10,982,372	111.24%	9,855,480	10,287,808	104.39%	11,293,648	114.59%	2.83%
Interest	100,000	135,454	135.45%	2,200,000	2,361,373	107.34%	2,114,573	96.12%	1461.10%
Other Local	1,778,382	1,312,958	73.83%	1,798,382	1,950,704	108.47%	2,141,722	119.09%	63.12%
Override Election 1996	5,341,204	5,342,703	100.03%	5,528,146	5,472,865	99.00%	5,541,540	100.24%	3.72%
Override Election 2004	4,000,000	4,002,350	100.06%	4,000,000	3,962,327	99.06%	4,010,723	100.27%	0.21%
State	128,280,475	131,552,407	102.55%	139,310,245	139,870,181	100.40%	140,024,029	100.51%	6.44%
Mineral Lease	350,000	310,965	88.85%	350,000	350,000	100.00%	97,747	27.93%	-68.57%
Federal	66,661	81,562	122.35%	66,661	77,123	115.69%	84,994	127.50%	4.21%
Total Revenue	\$203,614,848	\$207,330,541	101.82%	\$218,275,802	\$219,419,152	100.52%	\$220,953,943	101.23%	6.57%
EXPENDITURE:									
Instructional Programs	\$115,544,395	\$112,601,851	97.45%	\$122,308,888	\$119,867,271	98.00%	\$119,194,077	97.45%	5.85%
Pupil Support Services	21,912,250	19,784,459	90.29%	23,196,221	22,143,443	95.46%	21,668,879	93.42%	9.52%
General Administration Support Services	3,001,997	3,321,171	110.63%	3,362,174	3,493,428	103.90%	3,342,861	99.43%	0.65%
School Administration Support Services	16,510,327	15,888,656	96.23%	17,841,967	17,700,346	99.21%	17,662,608	98.99%	11.16%
Business Support Services	24,990,441	24,966,528	99.90%	27,127,648	26,492,461	97.66%	26,397,967	97.31%	5.73%
Central Support Services	6,764,439	9,075,011	134.16%	7,145,217	9,059,595	126.79%	9,100,202	127.36%	0.28%
Community Services & Other Support Services	64,732	34,500	53.30%	64,732	20,500	31.67%	34,500	53.30%	0.00%
Other Uses/Leases	222,500	1,127,156	506.59%	222,500	940,987	422.92%	1,234,476	554.82%	9.52%
Total Expenditure	\$189,011,081	\$186,799,332	98.83%	\$201,269,347	\$199,718,031	99.23%	\$198,635,570	98.69%	6.34%
Transfer to Charter Schools	\$11,237,810	\$11,316,019	100.70%	\$10,737,008	\$10,848,174	101.04%	\$10,960,423	102.08%	-3.14%
Transfer to Preschool	2,797,361	2,797,361	100.00%	3,054,188	3,054,188	100.00%	3,054,188	100.00%	9.18%
Transfer to Capital Projects/Insurance	3,875,970	3,875,970	100.00%	3,775,970	3,775,970	100.00%	3,775,970	100.00%	-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%	1,500,000	100.00%	
Transfer from 2017 Mill Levy Override - Additional Student Contact Days	(3,093,709)	(3,093,709)	100.00%	(3,746,341)	(3,746,341)	100.00%	(3,746,341)	100.00%	21.10%
Transfer from 2017 Mill Levy Override - Professional Development Day	(485,269)	(485,269)	100.00%	(592,974)	(592,974)	100.00%	(592,974)	100.00%	22.19%
Total Expenditure and Transfers	\$203,493,244	\$201,359,704	98.95%	\$216,397,198	\$214,957,048	99.33%	\$213,986,836	98.89%	6.27%
GAAP Basis Result of Operations	121,604	5,970,837		1,878,604	4,462,104		6,967,107		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	25,926,036	25,232,707		31,203,544	31,203,544		31,203,544		
GAAP Basis Fund Balance (Deficit) at End of Year	\$26,047,640	\$31,203,544		\$33,082,148	\$35,665,648		\$38,170,651		
Reserves/Designations:									
Non-Spendable: Inventories	(250,000)	(315,796)		(250,000)	(250,000)		(317,625)		
Unassigned Fund Balance	\$25,797,640	\$30,887,748		\$32,832,148	\$35,415,648		\$37,853,026		
Board Resolution: Reserves equal to 10% expenditures/transfers	(20,349,324)	(20,135,970)		(21,639,720)	(21,495,705)		(21,398,684)		
Unassigned/Undesignated Fund Balance	\$5,448,316	\$10,751,778		\$11,192,428	\$13,919,943		\$16,454,342		

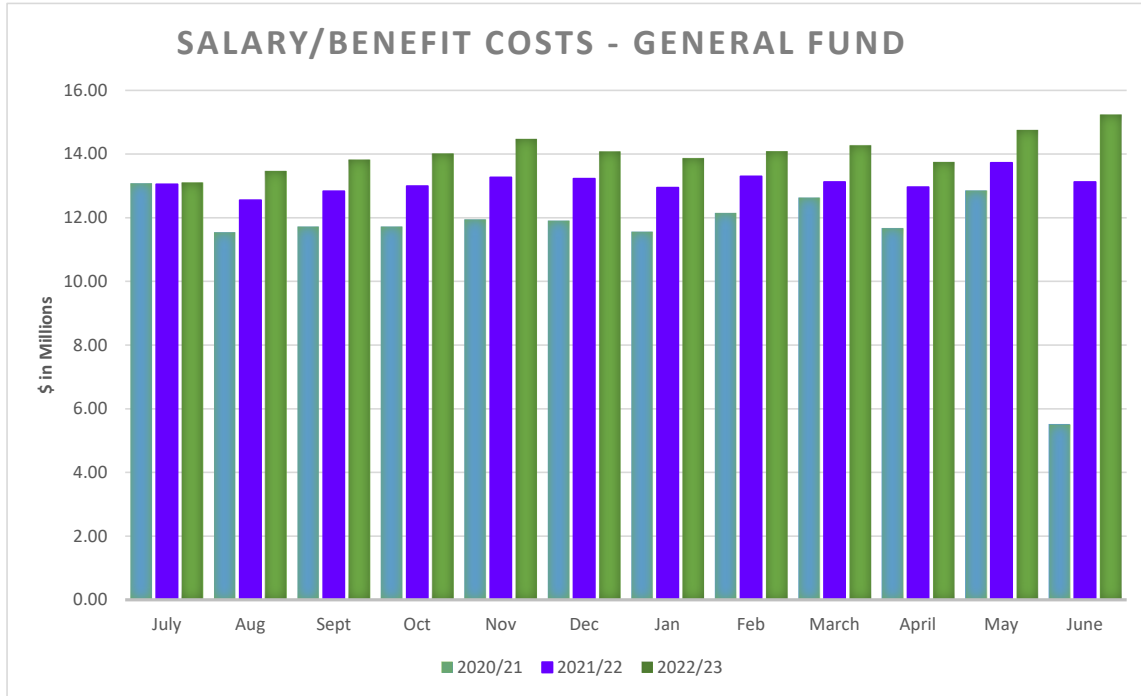
2022-23 Re-Adopted PPR is \$9,043.23 and is based on an averaged funded student count of 20,854.2 FTE. Actual student count is 20,294.64 FTE.

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



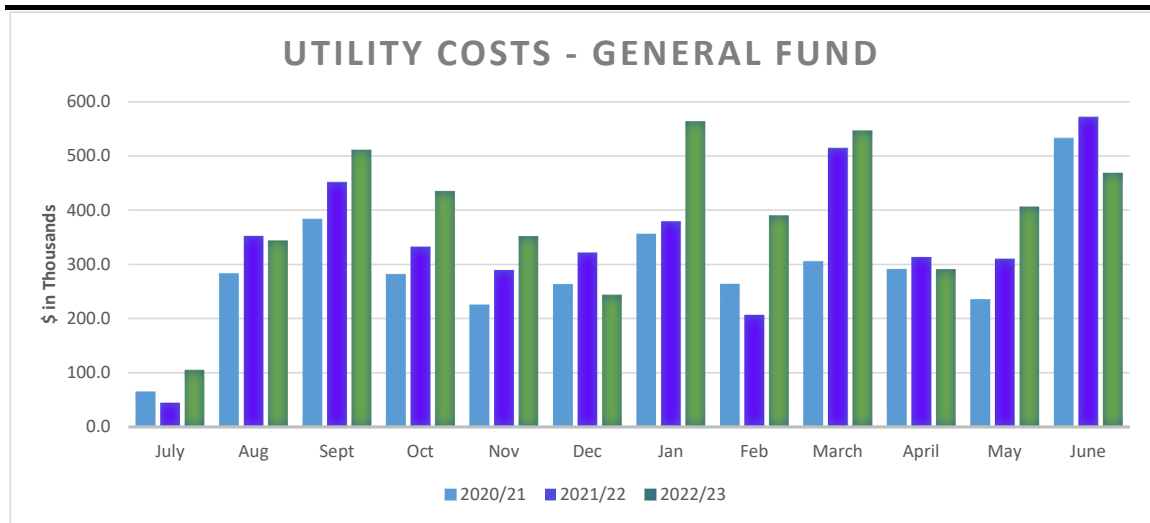
Note: The timing of Special Education revenue has varied in recent years. 2020/21 received in September, 2021/22 received in October, 2022/23 received in July, accounting for the revenue fluctuations in Q1 and Q2.

	2020/21	2021/22	2022/23
YTD Revenue	\$191,597,614	\$207,330,542	\$220,953,943
Annual Budget	\$188,062,235	\$203,614,848	\$218,275,802
YTD % of Budget	101.88%	101.82%	101.23%
EOY Actual Revenue	\$191,597,614	\$207,330,542	\$220,953,943
% of EOY Actual Revenue to Budget	101.88%	101.82%	101.23%

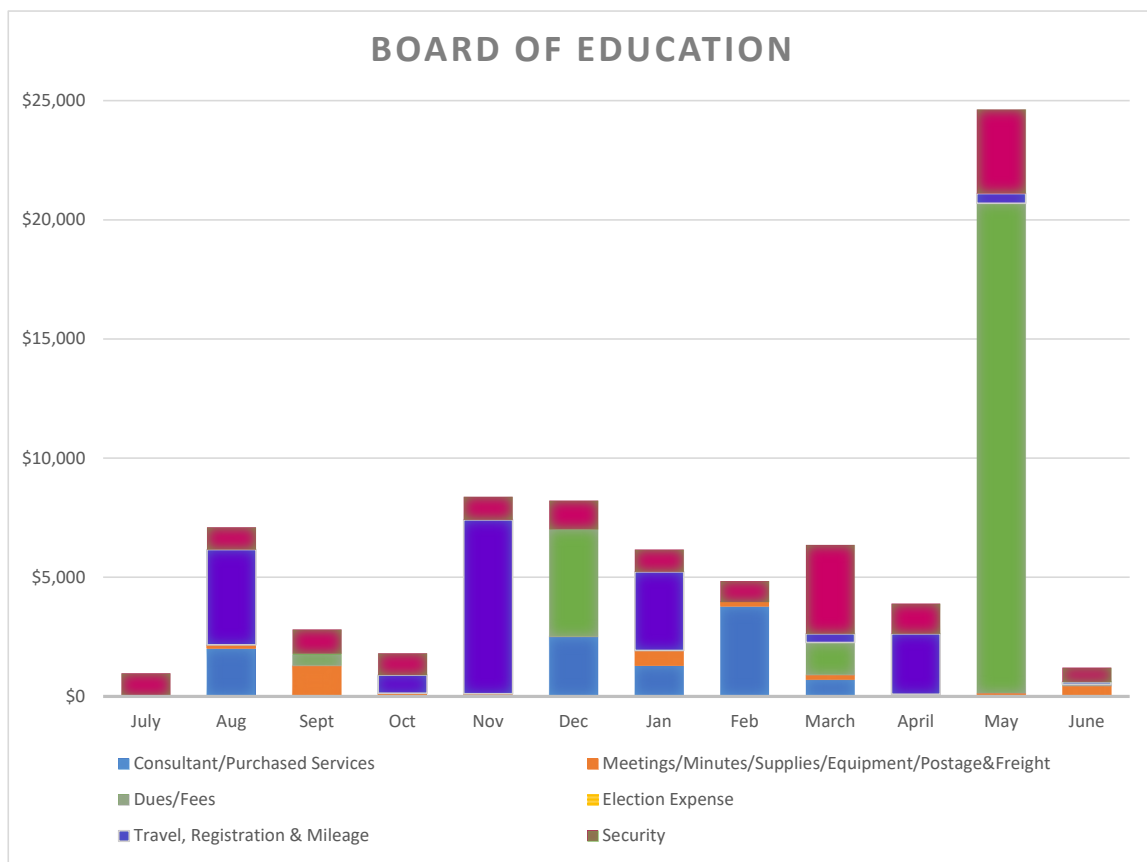


Note: June 2021 reflects adjustments for salaries/benefits moved into COVID grants.

	2020/21	2021/22	2022/23
YTD Exp	\$139,035,845	\$157,113,780	\$168,967,104
Annual Budget	\$148,869,564	\$163,086,006	\$172,618,077
YTD % of Budget	93.39%	96.34%	97.88%
EOY Actual Exp	\$139,035,845	\$157,113,780	\$168,967,104
% of EOY Actual Revenue to Budget	93.39%	96.34%	97.88%



Total-General Fund	2020/21	2021/22	2022/23
YTD Exp	\$3,488,693	\$4,089,010	\$4,662,327
Annual Budget	\$3,265,089	\$3,564,343	\$4,537,750
YTD % of Budget	106.85%	114.72%	102.75%
EOY Actual Exp	\$3,488,693	\$4,089,010	\$4,662,327
% of EOY Actual Revenue to Budget	106.85%	114.72%	102.75%
Natural Gas	2020/21	2021/22	2022/23
YTD Exp	\$484,360	\$731,953	\$900,958
Annual Budget	\$459,557	\$523,825	\$1,000,000
YTD % of Budget	105.40%	139.73%	90.10%
EOY Actual Exp	\$484,360	\$731,953	\$900,958
% of EOY Actual Revenue to Budget	105.40%	139.73%	90.10%
Fuel - Propane	2020/21	2021/22	2022/23
YTD Exp	\$33,688	\$64,167	\$57,778
Annual Budget	\$30,302	\$36,072	\$34,500
YTD % of Budget	111.18%	177.89%	167.47%
EOY Actual Exp	\$33,688	\$64,167	\$57,778
% of EOY Actual Revenue to Budget	111.18%	177.89%	167.47%
Electric	2020/21	2021/22	2022/23
YTD Exp	\$2,436,647	\$2,667,155	\$2,957,061
Annual Budget	\$2,221,537	\$2,406,996	\$2,818,750
YTD % of Budget	109.68%	110.81%	104.91%
EOY Actual Exp	\$2,436,647	\$2,667,155	\$2,957,061
% of EOY Actual Revenue to Budget	109.68%	110.81%	104.91%
Disposal Services	2020/21	2021/22	2022/23
YTD Exp	\$156,694	\$193,768	\$280,444
Annual Budget	\$151,500	\$173,250	\$230,000
YTD % of Budget	103.43%	111.84%	121.93%
EOY Actual Exp	\$156,694	\$193,768	\$280,444
% of EOY Actual Revenue to Budget	103.43%	111.84%	121.93%
Water	2020/21	2021/22	2022/23
YTD Exp	\$250,605	\$292,691	\$308,113
Annual Budget	\$260,793	\$278,250	\$303,000
YTD % of Budget	96.09%	105.19%	101.69%
EOY Actual Exp	\$250,605	\$292,691	\$308,113
% of EOY Actual Revenue to Budget	96.09%	105.19%	101.69%
Sewer	2020/21	2021/22	2022/23
YTD Exp	\$126,699	\$139,275	\$157,974
Annual Budget	\$141,400	\$145,950	\$151,500
YTD % of Budget	89.60%	95.43%	104.27%
EOY Actual Exp	\$126,699	\$139,275	\$157,974
% of EOY Actual Revenue to Budget	89.60%	95.43%	104.27%



	2020/21	2021/22	2022/23
YTD Exp	\$62,249	\$122,400	\$76,391
Annual Budget	\$66,323	\$117,831	\$66,323
YTD % of Budget	93.86%	103.88%	115.18%
EOY Actual Exp	\$62,249	\$122,400	\$76,391
% of EOY Actual Revenue to Budget	93.86%	103.88%	115.18%

2017 Mill Levy Override (17)
as of June 30, 2023

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
REVENUE:									
Property Tax	\$6,500,000	\$6,501,944	100.03%	\$6,500,000	\$6,435,000	99.00%	\$6,518,657	100.29%	0.26%
Specific Ownership	975,818	871,803	89.34%	975,818	639,492	65.53%	832,424	85.31%	-4.52%
Interest	5,000	7,764	155.28%	250,000	125,586	50.23%	130,168	52.07%	1576.56%
State Mill Levy Override Match	0	0		0	0		405,666		
Miscellaneous/Mineral Lease	0	391		0	0		0		-100.00%
Total Revenue	\$7,480,818	\$7,381,902	98.68%	\$7,725,818	\$7,200,078	93.20%	\$7,886,915	102.09%	6.84%
EXPENDITURE:									
Instructional Materials/Educator Training	\$1,121,370	\$364,454	32.50%	\$1,045,524	\$1,191,596	113.97%	\$613,824	58.71%	68.42%
Maintenance Projects	1,000,000	849,721	84.97%	1,000,000	1,000,000	100.00%	511,892	51.19%	-39.76%
Technology Support	300,000	277,602	92.53%	300,000	252,156	84.05%	259,283	86.43%	-6.60%
Treasurer Collection Fees	0	16,216		16,500	16,118		16,260	98.55%	0.27%
Total Expenditure	\$2,421,370	\$1,507,993	62.28%	\$2,362,024	\$2,459,870	104.14%	\$1,401,259	59.32%	-7.08%
Transfer to Charter Schools- Per Pupil	\$393,361	\$351,920	89.46%	\$361,502	\$361,502	100.00%	\$332,735	92.04%	-5.45%
Transfer to General Fund- Professional Development Day	485,269	485,269	100.00%	592,974	592,974	100.00%	592,974	100.00%	22.19%
Transfer to General Fund-Student Contact Days	3,093,709	3,093,709	100.00%	3,746,341	3,746,341	100.00%	3,746,341	100.00%	21.10%
Transfer to Nutrition Services- Student Contact Days	87,502	87,502	100.00%	103,643	103,643	100.00%	103,643	100.00%	18.45%
Total Expenditure and Transfers	\$6,481,211	\$5,526,393	85.27%	\$7,166,484	\$7,264,330	101.37%	\$6,176,952	86.19%	11.77%
Excess (Deficiency) of Revenue	\$999,607	\$1,855,509		\$559,334	(\$64,252)		\$1,709,963		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,392,405	2,392,405		4,247,914	4,247,914		4,247,914		
GAAP Basis Fund Balance (Deficit) at End of Year	\$3,392,012	\$4,247,914		\$4,807,248	\$4,183,662		\$5,957,877		

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

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



**Colorado Preschool Program Fund (19)
as of June 30, 2023**

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
REVENUE:									
Interest	\$1,000	\$136	13.60%	\$50	\$3,500	7000.00%	\$6,413	12826.00%	4615.44%
Total Revenue	\$1,000	\$136	13.60%	\$50	\$3,500	7000.00%	\$6,413	12826.00%	4615.44%
EXPENDITURE:									
CPP Preschool:									
Salaries	\$1,662,646	\$1,681,231	101.12%	\$1,631,066	\$1,639,543	100.52%	\$1,368,051	83.87%	-18.63%
Benefits	708,813	710,173	100.19%	715,298	683,606	95.57%	554,316	77.49%	-21.95%
Contracted Service	400,316	400,316	100.00%	419,688	419,688	100.00%	419,688	100.00%	4.84%
Supplies/Materials	21,000	22,180	105.62%	19,000	15,966	84.03%	11,184	58.86%	-49.58%
Equipment	2,500	0	0.00%	0	2,947		299		
Administrative Supplies/ Equipment/Other	45,000	41,418	92.04%	25,000	24,971	99.88%	35,383	141.53%	-14.57%
Total Expenditure	\$2,840,275	\$2,855,318	100.53%	\$2,810,052	\$2,786,721	480.00%	\$2,388,921	85.01%	-16.33%
Transfer from General Fund-Preschool PPR	\$2,397,361	\$2,397,361	100.00%	\$2,654,188	\$2,654,188	100.00%	\$2,654,188	100.00%	10.71%
Transfer from General Fund-Preschool Salary Costs	400,000	400,000	100.00%	400,000	400,000	100.00%	400,000	100.00%	0.00%
Excess (Deficiency) of Revenue	(\$41,914)	(\$57,821)		\$244,186	\$270,967		\$671,680		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	194,885	194,885		137,064	137,064		137,064		
GAAP Basis Fund Balance (Deficit) at End of Year	\$152,971	\$137,064		\$381,250	\$408,031		\$808,744		

CPP Preschool FTE 282.0 293.5

2022-23 Re-Adopted Budget

Per pupil revenue \$9,043.23 X 293.5 FTE = \$2,654,188

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

Independence Academy
as of June 30, 2023

	2021-22 Re-Adopted Budget	Audited 2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	2022-23 Actual 6/30/23	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	\$47,000	\$61,525	131%	\$40,000	\$40,000	100.00%	\$77,057	192.64%	25.24%
Interest	-	544		-	-		69,388		12655.09%
Read Act	25,000	13,090	52%	20,000	20,000	100.00%	-	0.00%	-100.00%
Miscellaneous Income	-	11,377		-	-		3,714		-67.35%
Kindergarten Fees	-	-		-	-		-		
Pre-K Fees	90,000	123,329	137%	95,000	95,000	100.00%	125,753	132.37%	1.97%
Material Fees	-	17,968		-	-		28,146		56.65%
Tech Fees	-	11,147		-	-		7,785		-30.16%
Library Fees	-	-		-	-		800		
Rental Income	1,000	1,000	100%	-	-		-		-100.00%
Capital Contribution	-	-		-	-		-		
Capital Construction Bond Reimbursement	-	-		-	-		-		
MCVSD#51 Mill Levy Override 1996,2004	204,885	179,414	88%	213,618	213,618	100.00%	191,557	89.67%	6.77%
Mill Levy Matching Grant	-	-		-	-		8,408		
Erate	15,000	3,962	26%	15,000	15,000	100.00%	-	0.00%	-100.00%
Donations	-	159		-	-		249		56.82%
CDHS OEC Grant	-	-		-	-		-		
CDHS Stabilization Grant	-	16,885		-	-		13,508		-20.00%
Grant 3281 At-risk Mitigation	-	14,232		-	-		-		-100.00%
Mesa County QRIS Grant	-	-		-	-		1,262		
Capacity Building Grant	-	-		-	-		9,025		
Refunds: MCVSD#51	-	-		-	-		-		
Total Revenue	\$382,885	\$454,632	118.74%	\$383,618	\$383,618	100.00%	\$536,653	139.89%	18.04%
EXPENDITURE:									
Salaries	\$2,000,000	\$1,799,848	89.99%	\$2,300,000	\$2,300,000	100.00%	\$1,869,128	81.27%	3.85%
Benefits	684,000	704,082	102.94%	832,000	832,000	100.00%	627,207	75.39%	-10.92%
Capital Projects	55,000	213,527	388.23%	5,000	5,000	100.00%	518,593	10371.86%	142.87%
Purchased Services	530,000	553,821	104.49%	503,000	503,000	100.00%	626,874	124.63%	13.19%
Supplies	85,000	71,606	84.24%	90,000	90,000	100.00%	89,656	99.62%	25.21%
Facility Rent	616,060	560,583	90.99%	611,668	611,668	100.00%	551,740	90.20%	-1.58%
Contingency/Reserve	-	-		-	-		-		
Professional Development	45,049	54,576	121.15%	50,000	50,000	100.00%	56,167	112.33%	2.92%
Equipment	-	-		-	-		82,988		
Furniture and Fixtures	5,000	6,142	122.84%	10,000	10,000	100.00%	7,610	76.10%	23.91%
Technology	80,000	63,906	79.88%	85,000	85,000	100.00%	56,668	66.67%	-11.33%
Curriculum	-	1,611		-	-		-		-100.00%
Other Expenses	5,000	-	0.00%	5,000	5,000	100.00%	-	0.00%	
Total Expenditure/Contingency	\$4,105,109	\$4,029,703	98.16%	\$4,491,668	\$4,491,668	100.00%	\$4,486,631	99.89%	11.34%
Expenditure/Contingency+(-) Revenue	(\$3,722,224)	(\$3,575,071)	96.05%	(\$4,108,050)	(\$4,108,050)	100.00%	(\$3,949,978)	96.15%	10.49%
Transfer from General Fund*	\$3,868,082	\$3,752,140	97.00%	\$4,114,670	\$4,114,670	100.00%	\$4,114,670	100.00%	9.66%
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	\$4,615,728	\$4,646,939	100.68%	\$4,653,559	\$4,653,559	100.00%	\$4,811,631	103.40%	3.54%
MILL LEVY:									
MCVSD#51 Mill Levy Override 2017	\$142,567	\$124,834	87.56%	\$145,728	\$145,728	100.00%	\$130,722	89.70%	4.72%
Total Revenue	\$142,567	\$124,834	87.56%	\$145,728	\$145,728	100.00%	\$130,722	89.70%	4.72%
EXPENDITURE:									
Curriculum	\$50,000	\$77,880	155.76%	\$90,000	\$90,000	100.00%	\$93,854	104.28%	20.51%
Technology	25,000	16,032	64.13%	20,000	20,000	100.00%	-	0.00%	-100.00%
Professional Development	12,000	11,932	99.43%	30,000	30,000	100.00%	31,332	104.44%	162.59%
Total Expenditure	\$87,000	\$105,843	121.66%	\$140,000	\$140,000	100.00%	\$125,186	89.42%	18.28%
Expenditure + (-) Revenue	\$55,567	\$18,991	34.18%	\$5,728	\$5,728	100.00%	\$5,536	96.64%	-70.85%
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	\$114,525	\$77,949	68.06%	\$83,677	\$83,677	100.00%	\$83,485	99.77%	7.10%
STATE GRANT REVENUE:									
ESSER I funds	\$0	\$0		\$0	\$0		\$0		
ESSER II funds	209,000	177,540	84.95%	-	-		-		-100.00%
ESSER III funds	474,150	73,170	15.43%	702,000	702,000	100.00%	686,007	97.72%	837.55%
CARES Act	-	-		-	-		-		
CS Capital Construction Grant	99,600	125,940	126.45%	99,600	99,600	100.00%	163,183	163.84%	29.57%

Total Revenue	\$782,750	\$376,650	48.12%	\$801,600	\$801,600	100.00%	\$849,189	105.94%	125.46%
EXPENDITURE:									
ESSER Expenditures	\$0	\$0		\$0	\$0		\$0		
ESSER II Expenditures	209,000	216,280	103.48%	-	-		-		-100.00%
ESSER III Expenditures	474,150	56,954	12.01%	702,000	702,000	100.00%	633,040	90.18%	1011.49%
CARES Act Expenditures	-	(356)		-	-		-		-100.00%
CS Capital Construction Expenditure	99,600	125,940	126.45%	99,600	99,600	100.00%	163,183	163.84%	29.57%
Total Expenditure	\$782,750	\$398,818	50.95%	\$801,600	\$801,600	100.00%	\$796,223	99.33%	99.65%
Expenditure + (-) Revenue	\$0	(\$22,168)		\$0	\$0		\$52,967		-338.94%
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	\$18,633	(\$3,535)	-18.97%	(\$3,535)	(\$3,535)	100.00%	\$62,781	-1775.97%	-1876.09%
FUNDRAISING REVENUE:									
Fees: Supplies/Field Trips	\$82,000	\$103,078	125.70%	\$82,000	\$82,000	100.00%	\$92,213	112.46%	-10.54%
Other Income	120	11,144	9286.67%	120	120	100.00%	3,138	2615.00%	-71.84%
Local Fundraising	20,000	25,803	129.02%	20,000	20,000	100.00%	32,069	160.35%	24.28%
Total Revenue	\$102,120	\$140,025	137.12%	\$102,120	\$102,120	100.00%	\$127,421	124.78%	-9.00%
EXPENDITURE:									
Purchased Services	\$96,000	\$121,217	126.27%	\$96,000	\$96,000	100.00%	\$237,772	247.68%	96.15%
Total Expenditure	\$96,000	\$121,217	126.27%	\$96,000	\$96,000	100.00%	\$237,772	247.68%	96.15%
Expenditure + (-) Revenue	\$6,120	\$18,808	307.32%	\$6,120	\$6,120	100.00%	(\$110,351)	-1803.12%	-686.72%
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	\$349,404	\$362,092	103.63%	\$368,212	\$368,212	100.00%	\$251,741	68.37%	-30.48%
CAPITAL PROJECTS FUND - BUILDING									
Building Lease Revenue	\$715,060	\$673,704	94.22%	\$715,060	\$715,060	100.00%	\$702,238	98.21%	4.24%
Repair and Replacement	-	-		-	-		-		
Proceeds from Issuance of Debt	-	-		-	-		-		
Bond Discount	-	-		-	-		-		
Bond Accounts Dividend	-	1		-	-		-		-100.00%
Bond Accounts Interest	-	439		-	-		30,850		6927.35%
Total Revenue	\$715,060	\$674,144	94.28%	\$715,060	\$715,060	100.00%	\$733,088	102.52%	8.74%
EXPENDITURE:									
Debt Service Payments	\$715,060	\$521,288	72.90%	\$715,060	\$715,060	100.00%	\$697,838	97.59%	33.87%
Excess Funds Transfer to IACS	-	1,172		-	-		722		-38.40%
Project Construction	-	1,054,937		-	-		-		-100.00%
Total Expenditure	\$715,060	\$1,577,397	220.60%	\$715,060	\$715,060	100.00%	\$698,559	97.69%	-55.71%
Expenditure + (-) Revenue	\$0	(\$903,252)		\$0	\$0		\$34,528		-103.82%
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	\$2,155,920	\$1,252,668	58.10%	\$1,252,668	\$1,252,668	100.00%	\$1,287,196	102.76%	2.76%

Independence Academy Cash Flow for 2022-23

as of June 30, 2023

ACTUAL FYE 6/30/22	ACTUAL 6/30/23	7/31/22	AUG-22	SEP-22	9/30/22 TOTAL	10/22	NOV-22	DEC-22	12/31/22 TOTAL	JAN-23	FEB-23	MAR-23	3/31/23 TOTAL	APR-23	MAY-23	JUN-23	6/30/23 TOTAL	
\$5,077,293	\$5,342,927	\$5,208,043	\$5,204,701	\$5,204,701	\$5,342,927	\$4,841,088	\$4,772,977	\$4,886,002	\$5,342,927	\$4,959,164	\$4,961,981	\$5,089,035	\$5,342,927	\$5,191,259	\$5,315,872	\$5,299,923	\$5,342,927	
Cash received:																		
\$3,760,530	\$3,353,353	\$3,353,353	\$3,353,353	\$3,353,353	\$3,353,353	\$3,353,353	\$3,353,353	\$2,012,119	\$2,012,119	\$350,425	\$350,425	\$350,425	\$3,063,394	\$350,425	\$350,425	\$350,425	\$4,114,670	
\$47,684	3,974	10,693	7,333	\$22,000	7,333	7,333	7,333	\$44,000	7,333	7,333	7,333	7,333	\$66,000	7,333	7,333	7,333	\$77,057	
\$544	279	393	436	\$1,108	554	6,124	6,124	\$15,699	8,378	7,854	8,979	9,078	\$40,910	9,078	9,755	9,645	\$69,388	
\$19,910	-	-	-	\$0	-	-	-	\$0	-	-	-	-	\$0	-	-	-	\$0	
\$0	-	-	-	\$0	105	-	-	\$105	827	-	-	-	\$932	-	20	2,762	\$3,714	
\$123,329	9,042	9,263	14,313	\$32,618	12,386	7,121	13,179	\$65,303	13,583	10,765	14,525	14,525	\$104,166	12,128	8,572	888	\$125,753	
\$17,968	27,711	420	95	\$28,226	(320)	120	(320)	\$28,106	120	120	120	120	\$28,146	(60)	60	80	\$28,146	
\$11,147	7,130	370	77,500	(275)	205	-	-	\$7,430	-	-	-	80	\$7,510	-	195	80	\$7,785	
\$1,000	-	-	-	\$0	-	-	-	\$0	-	-	-	-	\$0	-	800	-	\$800	
\$125,940	13,679	13,679	\$27,646	13,694	13,694	13,694	13,694	\$55,035	27,389	27,389	26,920	26,920	\$109,343	13,460	13,460	26,920	\$183,183	
\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	-	\$0	-	-	-	\$0	
\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	-	\$0	-	-	-	\$0	
\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	-	\$0	-	-	-	\$0	
\$181,529	15,450	15,450	\$46,349	15,450	15,450	15,450	15,450	\$92,698	15,450	15,450	15,450	15,450	\$139,047	15,450	15,450	21,610	\$191,557	
\$135,630	10,384	10,960	\$32,881	10,960	10,960	10,960	10,960	\$65,762	10,960	10,960	10,960	10,960	\$98,644	10,960	10,960	10,157	\$130,722	
\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	-	\$0	-	-	-	\$0	
\$190,889	76,649	76,649	\$130,259	53,853	53,853	53,853	53,853	\$291,750	54,345	54,348	70,152	54,493	\$470,595	54,493	53,983	106,936	\$686,007	
\$73,170	-	-	-	\$0	-	-	-	\$0	-	-	-	-	\$0	-	-	-	\$0	
\$3,962	-	-	-	\$240	-	-	-	\$240	-	-	-	-	\$240	-	10	-	\$249	
\$159	-	-	-	\$0	-	-	-	\$0	-	-	-	-	\$0	-	-	-	\$0	
\$16,885	3,377	3,377	\$6,754	3,377	3,377	3,377	3,377	\$13,508	3,377	3,377	3,377	3,377	\$13,508	3,377	3,377	3,377	\$13,508	
\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	-	\$0	-	-	-	\$0	
\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	-	\$0	-	-	-	\$0	
\$103,078	49,787	3,820	2,467	\$56,073	10,230	3,801	3,755	\$73,859	5,253	377	3,983	3,983	\$83,472	4,901	3,563	278	\$92,213	
\$11,144	187	454	88	\$729	1,056	16	38	\$1,839	38	38	(18)	38	\$1,859	191	1,068	20	\$3,138	
\$25,803	2,337	2,337	\$2,337	5,919	5,919	5,919	5,919	\$13,907	1,288	1,288	2,960	2,960	\$18,405	3,714	7,521	2,429	\$25,803	
\$4,863,390	\$460,450	\$482,711	\$457,618	\$1,400,729	\$457,725	\$457,725	\$453,718	\$2,761,279	\$457,729	\$457,729	\$457,729	\$457,729	\$4,246,169	\$482,644	\$483,367	\$545,956	\$5,738,654	
Cash expenditures:																		
\$2,084,288	157,318	\$190,959	177,216	525,483	\$175,362	\$179,002	\$204,694	1,084,549	\$172,688	\$179,622	\$167,709	\$170,689	\$197,519	\$170,689	\$197,519	\$311,439	2,284,215	
\$758,936	61,702	79,762	207,214	68,071	68,071	68,071	68,071	\$394,475	70,608	66,988	63,543	63,543	592,288	63,543	68,402	65,322	789,594	
\$577,972	45,677	46,352	49,367	141,396	46,269	46,269	48,075	281,599	70,608	66,417	44,416	44,416	460,289	48,587	57,767	76,524	642,918	
\$66,509	10,290	3,777	18,592	4,523	3,777	2,633	3,435	4,037	3,435	4,762	3,000	3,000	52,173	8,652	11,943	17,731	87,499	
\$686,522	59,664	60,130	59,522	179,316	59,522	59,522	59,522	\$357,859	59,511	59,511	59,511	59,511	\$336,379	59,511	59,511	59,522	\$714,922	
\$15,193	1,260	947	890	3,097	3,100	998	656	7,450	2,363	820	611	611	11,245	2,668	1,122	839	15,874	
\$73,002	51,550	4,207	1,802	\$7,559	1,573	1,576	4,669	65,377	1,002	2,784	10,075	79,237	\$79,237	2,139	8,090	3,235	\$92,701	
\$79,491	12,213	5,555	380	18,148	-	-	37,207	55,355	8,045	-	1,762	-	65,163	-	24,646	-	98,745	
\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	-	\$0	-	-	-	\$0	
\$6,142	2,760	544	2,671	5,974	353	-	-	6,327	82,988	223	-	-	82,988	-	1,060	-	82,988	
\$0	-	-	-	\$0	-	-	-	\$0	-	-	-	-	\$0	-	-	-	\$0	
\$92,215	3,548	-	586	4,134	22,753	2,007	43	28,937	6,921	738	15,713	15,713	51,570	1,421	-	19,390	72,381	
\$213,527	300	190,461	387,165	10,800	71,296	10,800	10,800	469,260	469,260	738	469,998	469,998	48,105	48,105	-	489	518,593	
\$19,892	-	-	-	\$0	-	-	-	\$0	-	-	-	-	\$0	-	-	-	\$0	
\$121,217	7,392	18,918	13,020	39,330	19,586	17,874	20,589	97,379	13,213	28,752	19,930	19,930	159,274	20,173	53,815	4,510	237,771	
\$4,794,550	\$413,673	\$602,359	\$571,384	\$1,587,416	\$468,091	\$388,350	\$445,686	\$2,869,544	\$488,066	\$407,617	\$386,246	\$4,171,473	\$425,488	\$483,873	\$564,976	\$5,645,811	\$5,645,811	
\$196,793	(\$181,660)	\$116,306	(\$249,848)	(\$312,201)	(\$69,076)	\$43,649	\$65,131	(\$275,499)	(\$4,348)	\$76,872	(\$23,389)	(\$22,366)	\$67,457	(\$15,943)	\$80,190	(\$94,659)	(\$94,659)	
\$5,342,927	\$5,208,043	\$5,204,701	\$4,841,088	\$4,841,088	\$4,772,977	\$4,886,002	\$4,959,164	\$4,959,164	\$4,959,164	\$4,961,981	\$5,089,035	\$5,191,259	\$5,342,927	\$5,191,259	\$5,299,923	\$5,361,111	\$5,361,111	
Cash Balances:																		
\$4,519,625	\$4,386,751	\$4,379,478	\$4,015,210	\$4,015,210	\$3,943,920	\$2,088,240	\$2,133,311	\$2,133,311	\$2,133,311	\$2,123,595	\$2,190,527	\$2,297,968	\$2,415,232	\$2,415,232	\$2,491,996	\$2,547,949	\$2,547,949	
\$145,930	145,930	145,930	145,693	145,693	145,745	145,812	145,803	145,903	146,002	146,099	146,210	146,210	146,331	146,331	146,487	146,679	146,679	
\$54,930	54,930	55,170	55,172	55,172	55,177	55,181	55,188	55,188	55,200	55,210	55,210	55,210	55,223	55,234	55,255	55,267	55,267	
\$4,762	4,763	4,765	4,766	4,766	4,766	4,766	4,766	4,766	4,766	4,766	4,766	4,766	4,766	4,766	4,766	4,766	4,766	
\$1,515	1,047	12,265	17,366	17,366	21,201	11,455	14,858	14,858	23,908	87,727	29,610	29,610	14,944	15,007	15,007	792	792	
\$200,605	200,651	201,194	201,574	201,574	202,070	2,208,122	2,215,937	2,215,937	2,224,205	2,231,951	2,240,797	2,249,752	2,259,340	2,268,781	2,268,781	2,268,781	2,268,781	
\$414,812	413,020	405,129	400,276	400,276	399,096	397,192	393,967	393,967	389,071	377,520	421,442	421,442	434,379	434,379	331,837	341,643	341,643	
\$1,117	1,088	1,059	1,030	1,030	1,001	-	-	-	-	-	-	-	-	-	-	-	-	
\$5,342,927	\$5,208,043	\$5,204,701	\$4,841,088	\$4,841,088	\$4,772,977	\$4,886,002	\$4,959,164	\$4,959,164	\$4,959,164	\$4,961,981	\$5,089,035	\$5,191,259	\$5,342,927	\$5,191,259	\$5,299,923	\$5,361,111	\$5,361,111	
Restricted cash:																		
\$121,555	131,803	131,803	131,803	131,803	131,803	131,803	131,803	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																		
5,221,372	5,076,240	5,072,898	4,709,285	4,709,285	4,641,174	4,754,199	4,827,361	4,827,361	4,827,361	4,830,178	4,957,232	5,059,456	5,188,120	5,188,120	5,229,308	5,229,308	5,229,308	
\$5,342,927	\$5,208,043	\$5,204,701	\$4,841,088	\$4,841,088	\$4,772,977	\$4,886,002	\$4,959,164	\$4,959,164	\$4,959,164	\$4,961,981	\$5,089,035	\$5,191,259	\$5,342,927	\$5,191,259	\$5,299,923	\$5,361,111	\$5,361,111	

Juniper Ridge Community School
as of June 30, 2023

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
Mill Levy Override 2017	\$129,721	\$137,194	105.76%	\$133,609	\$133,609	100.00%	\$115,837	86.70%	-15.57%
Mill Levy Override 1996 & 2004	186,423	172,017	92.27%	195,853	195,853	100.00%	156,421	79.87%	-9.07%
Special Ed	63,212	83,800	132.57%	137,499	137,499	100.00%	134,170	97.58%	60.11%
Interest	1,000	948	94.84%	1,200	1,200	100.00%	10,971	914.24%	1056.83%
Miscellaneous Income	0	2,207		0	0		12,439		463.62%
Material Fees	66,240	28,166	42.52%	83,432	83,432	100.00%	41,000	49.14%	45.56%
Capital Construction Grant	108,468	103,252	95.19%	116,748	116,748	100.00%	153,782	131.72%	48.94%
CRF Allocation	0	0		0	0		0		
ESSER I Grant	0	0		0	0		0		
ESSER II Grant	0	129,528		100,655	100,655	100.00%	115,734	114.98%	-10.65%
ESSER III Grant	0	585,889		67,199	67,199	100.00%	95,739	142.47%	-83.66%
At Risk Mitigation Funding	0	30,216		0	0		0		-100.00%
Before and After Care	0	11,553		0	0		13,780		19.28%
READ Act	0	14,993		76,883	76,883	100.00%	70,432	91.61%	369.77%
Refund MCVSD#51	0	33,351		0	0		0		-100.00%
Lion's Club Grant	0	0		0	0		15,000		
Fundraising	3,000	27,132	904.40%	3,000	3,000	100.00%	41,197	1373.23%	51.84%
Total Revenue	\$558,064	\$1,360,246	243.74%	\$916,078	\$916,078	100.00%	\$976,502	106.60%	-28.21%
EXPENDITURE:									
Class Fund Expenses	\$0	(\$132)		\$0	\$0		\$1,210		-1019.38%
CRF	0	0		0	0		0		
ESSER I	0	0		0	0		0		
ESSER II	0	87,884		100,655	100,655	100.00%	97,903	97.27%	11.40%
ESSER III	150,000	106,077	70.72%	67,199	67,199	100.00%	333,412	496.16%	214.31%
ESSER III Building Project	0	0		170,000	170,000	100.00%	0	0.00%	
Festivals and Fairs	2,500	3,934	157.36%	2,500	2,500	100.00%	3,394	135.78%	-13.71%
Gifts	0	30		0	0		194		548.27%
HR/Background Checks	200	629	314.50%	382	382	100.00%	3,783	990.32%	501.44%
READ Act	0	66,543		76,883	76,883	100.00%	58,603	76.22%	-11.93%
Salaries	1,889,155	1,887,184	99.90%	2,023,802	2,023,802	100.00%	1,983,835	98.03%	5.12%
Special Ed Purchased Services	111,000	114,431	103.09%	120,000	120,000	100.00%	63,831	53.19%	-44.22%
Benefits	578,197	586,861	101.50%	624,556	624,556	100.00%	578,134	92.57%	-1.49%
Utilities	103,984	98,060	94.30%	108,479	108,479	100.00%	121,757	112.24%	24.17%
Land Lease/Rentals	68,330	64,807	94.84%	75,869	75,869	100.00%	77,744	102.47%	19.96%
COP Payments - Building	501,983	501,983	100.00%	502,733	502,733	100.00%	556,710	110.74%	10.90%
Banking and Payroll Service Fee	2,500	2,130	85.20%	2,500	2,500	100.00%	1,184	47.37%	-44.41%
Custodial Services	0	0		0	0		1,260		
Board Events	1,200	2,737	228.09%	2,000	2,000	100.00%	871	43.54%	-68.18%
Supplies/Equipment - Lease	600	0	0.00%	600	600	100.00%	428	71.37%	
Advertising/Marketing	15,000	18,520	123.46%	15,000	15,000	100.00%	12,557	83.71%	-32.20%
Professional Development	53,160	51,995	97.81%	77,534	77,534	100.00%	40,538	52.28%	-22.04%
Bad Debts	0	0		0	0		0		
Instructional Supplies	86,282	82,125	95.18%	103,574	103,574	100.00%	79,405	76.67%	-3.31%
Admin Supplies/Postage/Telephone	11,700	11,043	94.38%	11,700	11,700	100.00%	18,199	155.55%	64.81%
Purchased Services	212,064	370,372	174.65%	244,363	244,363	100.00%	381,392	156.08%	2.98%
Equipment/Furniture	10,000	15,454	154.54%	10,000	10,000	100.00%	2,529	25.29%	-83.64%
Tech Charge - UPN WAN	0	15,576		0	0		1,896		-87.83%
Dues and Fees	8,000	7,698	96.22%	9,000	9,000	100.00%	8,507	94.52%	10.51%
Miscellaneous Expenses	0	168		0	0		2,117		1160.16%
Contingency/Reserve	204,836	0	0.00%	279,610	279,610	100.00%	0	0.00%	
Insurance	35,267	0	0.00%	55,925	55,925	100.00%	0	0.00%	
Before and After Care Expenses	0	8,551		0	0		8,275		-3.22%
Non-Revenue Festival	0	0		0	0		0		
Pupil Activities	0	1,860		0	0		1,472		-20.82%
Fundraising Expenses	2,000	600	30.02%	2,000	2,000	100.00%	556	27.79%	-7.44%
Ren Festival	0	1,140		0	0		95		-91.67%
Family Council Expenses	0	4,119		0	0		3,204		-22.22%
Irrigation System	25,000	0	0.00%	0	0		0		
Facility Improvements & New Building	0	0		0	0		23,825		
Total Expenditure/Contingency	\$4,072,958	\$4,112,378	100.97%	\$4,686,864	\$4,686,864	100.00%	\$4,468,820	95.35%	8.67%
Expenditure/Contingency+(-) Revenue	(\$3,514,894)	(\$2,752,132)	78.30%	(\$3,770,786)	(\$3,770,786)	100.00%	(\$3,492,318)	92.62%	26.90%
Transfer from General Fund*	\$3,519,530	\$3,530,166	100.30%	\$3,772,474	\$3,772,474	100.00%	\$3,772,474	100.00%	6.86%
Fund Balance (Deficit) at Beginning of Year	1,377,966	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	\$1,382,602	\$2,155,997	155.94%	\$1,633,013	\$1,633,013	100.00%	\$1,911,481	117.05%	-11.34%

Juniper Ridge Community School Cash Flow for 2022-23

6/30/23 ACTUAL FYE	12/31/22 ACTUAL												6/30/23 ACTUAL TOTAL		
	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 Cash--Beginning of Month	\$1,116,653	\$1,194,310	\$1,255,138	\$1,329,012	\$1,341,396	\$1,336,077	\$1,116,653	\$1,349,567	\$1,291,879	\$1,198,279	\$1,116,653	\$1,217,436	\$1,186,386	\$1,143,032	\$1,116,653
Cash received:															
State Student Per Pupil	\$3,530,166	\$3,044,455	\$3,944,455	\$3,904,455	\$3,904,455	\$3,904,455	\$1,826,732	\$3,924,290	\$3,924,290	\$3,924,290	\$2,799,603	\$3,924,290	\$3,924,290	\$3,924,290	\$3,772,474
Mill Levy Override 2017	\$137,194	9,427	\$29,852	9,951	9,951	9,951	\$59,703	9,951	9,951	9,951	\$99,555	9,951	9,951	9,951	\$115,837
Mill Levy Override 1996, 2004	\$172,017	14,026	14,026	14,026	14,026	14,026	\$84,157	14,026	14,026	14,026	\$126,236	14,026	14,026	14,026	\$156,421
Capital Construction Grant	\$103,252	6,314	6,383	\$31,386	13,718	13,718	\$58,822	27,436	27,436	27,010	\$113,268	13,505	13,505	13,505	\$153,762
GRF Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ESSER I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ESSER II	\$129,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ESSER III	\$656,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AI Risk Mitigation Funding	\$30,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
READ Act	\$0	5,371	\$16,262	5,140	5,289	5,192	\$32,603	5,338	5,338	5,338	\$48,505	5,338	5,338	5,338	\$70,432
Special Ed	\$83,800	7,642	15,275	11,458	11,458	11,458	\$68,749	11,458	11,458	11,458	\$103,124	11,458	11,458	11,458	\$134,170
Miscellaneous Income	\$28,166	400	40,000	6,956	4,410	6,956	\$9,660	837	837	1,402	\$11,999	240	100	100	\$12,439
Material Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nature and After Care	\$11,000	2,100	\$41,000	1,700	1,200	1,200	\$88,000	1,500	1,500	1,200	\$41,000	800	800	800	\$41,000
Int'l	\$11,000	2,100	\$41,000	1,700	1,200	1,200	\$88,000	1,500	1,500	1,200	\$41,000	800	800	800	\$41,000
Fundraising	\$25,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lions Club Grant	\$48,344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refund MCVSD#51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total cash received	\$4,817,552	\$4,400,545	\$4,415,288	\$1,177,761	\$3,941,176	\$3,941,176	\$3,941,176	\$3,941,176	\$3,941,176	\$3,941,176	\$3,941,176	\$3,941,176	\$3,941,176	\$3,941,176	\$4,748,976
Cash expenditures:															
Office	\$4,211	\$772	\$3,664	\$4,671	\$3,219	(\$37)	\$16,009	116	1,996	1,767	\$20,708	830	6,170	(26,498)	\$1,210
ESSER I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ESSER II	\$87,883	6,034	6,078	\$17,566	8,089	7,957	\$43,328	6,876	11,601	7,351	\$69,156	16,565	7,526	4,656	\$97,903
ESSER III	\$629,173	4,153	26,394	\$40,716	7,933	5,135	\$57,804	20,221	95,798	49,405	\$233,229	56,513	22,121	31,550	\$333,412
Festivals and Fairs	\$30	332	1,374	\$1,705	80	132	\$2,157	\$182	200	200	\$2,157	200	1,038	-	\$3,384
Gifts	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$194
IR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Background Checks	\$820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
READ Act	\$66,543	4,521	4,279	\$13,893	4,432	4,332	\$28,980	4,332	4,621	4,563	\$40,497	4,332	4,332	9,441	\$68,603
Kindergarten Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salaries	\$1,887,184	154,710	154,463	\$471,982	164,792	165,173	\$992,666	162,113	163,980	163,096	\$1,481,855	163,767	161,872	176,340	\$1,983,835
Special Ed Purchased Services	\$114,431	\$0	\$0	\$2,840	4,756	3,699	\$11,286	20,715	7,460	13,117	\$52,587	7,545	3,699	3,699	\$83,831
Benefits	\$866,861	50,369	50,389	\$155,227	51,164	50,521	\$67,747	\$291,660	53,141	50,985	\$447,581	52,167	38,777	39,669	\$78,134
Utilities	\$1,526	8,989	9,083	\$39,098	11,427	8,133	\$40,000	14,764	9,274	8,985	\$70,184	7,443	6,457	6,457	\$121,757
Travel/Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CDP Payments - Building	\$801,983	41,887	41,887	\$125,600	41,887	41,887	\$125,600	45,344	45,344	45,344	\$220,078	45,344	45,344	45,344	\$566,710
Banking and Payroll Service Fee	\$21,300	55	618	\$131	35	20	\$975	56	20	44	\$1,084	39	26	25	\$1,184
Custodial Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies/Equipment - Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Events	\$2,737	\$0	\$0	\$140	\$0	\$0	\$140	\$0	\$0	\$0	\$140	\$0	\$0	\$0	\$288
Advertising/Marketing	\$19,766	386	403	\$1,042	438	5,423	\$690	860	860	860	\$1,042	486	534	568	\$12,557
Professional Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bad Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Supplies	\$81,527	15,400	4,761	\$65,000	2,199	1,627	\$70,022	2,396	1,411	1,314	\$75,143	1,083	2,621	2,713	\$79,405
Admin Supplies/Postage/Telephone	\$11,043	3,988	942	\$6,412	7,600	2,761	\$9,975	881	2,489	889	\$14,043	851	2,713	593	\$18,199
Purchased Services	\$73,135	17,433	46,076	\$21,773	895,282	21,138	\$25,802	\$190,667	36,053	33,079	\$276,861	36,197	24,934	43,400	\$381,392
Equipment/Furniture	\$15,454	92	649	\$741	820	280	\$1,961	688	1,100	1,100	\$2,529	280	2,529	2,529	\$6,529
Dues and Fees (JPH/NAAN)	\$7,698	229	\$4,187	\$4,187	164	4,160	\$9,377	539	110	38,487	20	86	86	86	\$6,507
Miscellaneous Expenses	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ren Fare Expense	\$1,140	95	\$828	\$1,271	843	932	\$1,655	\$4,702	560	408	\$6,332	200	814	932	\$6,277
Before and After Care Expenses	\$8,551	445	\$200	\$200	100	110	\$610	384	384	384	\$984	478	478	478	\$1,472
Pupil Activities	\$1,860	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fundraising Expenses	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Family Council Expenses	\$2,872	10	\$1,213	\$1,213	84	43	\$2,680	\$0	\$0	\$0	\$2,773	513	431	431	\$3,204
Improvements & Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total cash expenditures	\$4,638,191	\$4,375,691	\$4,356,469	\$1,054,207	\$3,949,077	\$3,949,077	\$3,949,077	\$3,949,077	\$3,949,077	\$3,949,077	\$3,949,077	\$3,949,077	\$3,949,077	\$3,949,077	\$4,683,922
Total Cash--end of month	\$1,116,653	\$1,194,310	\$1,255,138	\$1,329,012	\$1,341,396	\$1,336,077	\$1,116,653	\$1,349,567	\$1,291,879	\$1,198,279	\$1,116,653	\$1,217,436	\$1,186,386	\$1,143,032	\$1,116,653
Cash Balances:															
Square	\$960	\$2,694	\$2,224	\$2,224	\$1,555	\$1,019	\$1,019	\$1,184	\$1,184	\$1,203	\$1,203	\$1,203	\$1,160	\$1,160	\$1,160
Circle	\$114,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Home Loan Reserve	\$407,215	\$407,359	\$525,551	\$550,759	\$551,007	\$581,402	\$581,402	\$581,402	\$581,402	\$581,402	\$581,402	\$581,402	\$581,402	\$581,402	\$581,402
Home Loan Premier Savings	\$275,315	\$275,478	\$275,580	\$300,692	\$300,828	\$301,032	\$301,032	\$301,032	\$301,032	\$301,032	\$301,032	\$301,032	\$301,032	\$301,032	\$301,032
Material Fees Checking	\$80,969	\$80,969	\$80,969	\$80,969	\$80,969	\$80,969	\$80,969	\$80,969	\$80,969	\$80,969	\$80,969	\$80,969	\$80,969	\$80,969	\$80,969
Petty Cash	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48
Other	\$10,630	\$10,630	\$10,630	\$10,630	\$10,630	\$10,630	\$10,630	\$10,630	\$10,630	\$10,630	\$10,630	\$10,630	\$10,630	\$10,630	\$10,630
Total Cash--end of month	\$1,116,653	\$1,194,310	\$1,255,138	\$1,329,012	\$1,341,396	\$1,336,077	\$1,116,653	\$1,349,567	\$1,291,879	\$1,198,279	\$1,116,653	\$1,217,436	\$1,186,386	\$1,143,032	\$1,116,653
Restricted cash:															
Other Projects	\$117,196	\$117,196	\$117,196	\$117,196	\$117,196	\$117,196	\$117,196	\$117,196	\$117,196	\$117,196	\$117,196	\$117,196	\$117,196	\$117,196	\$117,196
Other Restricted:															
Fundraising for specific purpose	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fees collected for specific purpose	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unspent grant revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other--name	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cash--end of month	\$1,116,653	\$1,194,310	\$1,255,138	\$1,329,012	\$1,341,396	\$1,336,077	\$1,116,653	\$1,349,567	\$1,291,879	\$1,198,279	\$1,116,				

Mesa Valley Community School
as of June 30, 2023

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
GENERAL OPERATING FUND REVENUE:									
ECEA Spec Ed	67,858	78,829	86.08%	33,929	33,929	100.00%	47,828	140.97%	-39.33%
Capital Construction Grant	110,481	108,395	101.92%	137,073	137,073	100.00%	145,808	106.37%	34.52%
Mill Levy Override 2017	121,073	109,627	110.44%	82,165	82,165	100.00%	73,704	89.70%	-32.77%
Mill Levy Override 1996 & 2004	173,995	157,558	110.43%	120,443	120,443	100.00%	108,004	89.67%	-31.45%
Mill Levy Matching Grant	-	-	-	-	-	-	4,741	-	-
Student Class Fees	119,880	152,471	78.62%	155,000	155,000	100.00%	81,870	52.82%	-46.30%
Colorado Read Act	2,200	23,655	9.30%	12,987	12,987	100.00%	12,987	100.00%	-45.10%
Donations - Restricted	-	-	-	-	-	-	-	-	-
Donations - Unrestricted	-	203	0.00%	-	-	-	111	-	-45.19%
Room Rental Fees	-	-	-	-	-	-	-	-	-
Erate Projection	-	-	-	-	-	-	-	-	-
Interest Income	-	1,268	0.00%	15,000	15,000	100.00%	9,282	61.88%	631.90%
Intermediate Source Grant	-	-	-	-	-	-	2,000	-	-
MCVSD Refund	-	-	-	-	-	-	30	-	-
Insurance Proceeds	-	-	-	-	-	-	-	-	-
Covid Funds	-	-	-	-	-	-	-	-	-
Esser	407,271	407,271	100.00%	732,256	732,256	100.00%	444,771	60.74%	9.21%
On-behalf Payment from State	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	261	-	-
Total Revenue	\$1,002,758	\$1,039,278	96.49%	\$1,288,853	\$1,288,853	100.00%	\$931,398	72.27%	-10.38%
EXPENDITURE:									
Salaries/Benefits	2,382,360	2,295,696	103.78%	1,986,838	1,986,839	100.00%	1,957,164	98.51%	-14.75%
Professional/Tech Services	-	113,821	0.00%	-	-	-	90,163	-	-20.79%
Property Services	-	45,521	0.00%	-	-	-	56,649	-	24.45%
Purchased Services	174,666	24,044	726.44%	153,130	153,130	100.00%	28,493	18.61%	18.51%
Professional Dev	3,000	3,147	95.32%	1,700	1,700	100.00%	2,518	148.14%	-19.99%
D51 Direct Services	27,798	34,281	81.09%	20,762	20,762	100.00%	20,256	97.56%	-40.91%
D51/Add Personnel	106,024	101,846	104.10%	70,458	70,458	100.00%	50,997	72.38%	-49.93%
D51 Admin Charges	98,546	72,598	135.74%	70,537	70,537	100.00%	52,976	75.10%	-27.03%
Supplies	127,700	152,583	83.69%	120,637	120,637	100.00%	108,217	89.70%	-29.08%
Events	17,700	11,613	152.41%	8,750	8,750	100.00%	11,647	133.11%	0.29%
Facility Lease	622,950	206,842	301.17%	207,196	207,196	100.00%	230,908	111.44%	11.64%
Equipment/Furniture	14,500	15,315	94.68%	12,500	12,500	100.00%	8,487	67.90%	-44.58%
Dues/Fees	6,000	5,654	106.12%	4,000	4,000	100.00%	3,692	92.30%	-34.71%
Learner Funds	772,800	718,335	107.58%	398,000	398,000	100.00%	362,375	91.05%	-49.55%
Unused Student Funds 10%	-	-	-	(39,800)	(39,800)	100.00%	-	0.00%	-
Learner Contingency	-	-	-	-	-	-	-	-	-
Capital Project-Building	-	405,432	0.00%	-	-	-	-	-	-100.00%
Building Improvements	-	-	-	-	-	-	-	-	-
Covid19 Expenses	-	-	-	-	-	-	-	-	-
Equalization Adjustment	-	123,798	0.00%	-	-	-	-	-	-100.00%
Esser Expenses	407,271	-	-	-	-	-	-	-	-
Esser II Expenses	-	407,271	0.00%	-	-	-	-	-	-100.00%
Esser III Expenses	-	-	-	732,256	732,256	100.00%	410,403	56.05%	-
Total Expenditure/Contingency	\$4,761,315	\$4,737,798	100.50%	3,746,964	3,746,964	100.00%	\$3,394,947	90.61%	-28.34%
Revenue									
Transfer from General Fund*	(\$3,758,557)	(\$3,698,520)	101.62%	(\$2,458,111)	(\$2,458,111)	100.00%	(\$2,463,548)	100.22%	-33.39%
Fund Balance (Deficit) at Beginning of Year	\$3,284,895	\$3,295,031	99.69%	\$2,319,950	\$2,319,950	100.00%	\$2,319,950	100.00%	-29.59%
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	\$440,219	\$510,392	86.25%	\$372,231	\$372,231	100.00%	\$366,794	98.54%	-28.13%

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 June 30, 2023

	ACTUAL 6/30/22 FYE \$1,269,090	ACTUAL 9/30/22 TOTAL \$812,513	ACTUAL 12/31/22 TOTAL \$812,513	ACTUAL 3/31/23 TOTAL \$812,513	ACTUAL 6/30/23 TOTAL \$812,513	ACTUAL TOTAL \$812,513							
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	ACTUAL TOTAL \$812,513
Total Cash--Beginning of Month	\$812,513	\$794,692	\$819,271	\$800,572	\$760,608	\$705,269	\$812,513	\$695,503	\$674,614	\$465,365	\$358,417	\$337,768	\$812,513
Cash received:													
State Student/Per Pupil	\$195,937	\$195,937	\$195,937	\$195,937	\$195,937	\$195,937	\$1,175,620	\$189,154	\$192,289	\$190,722	\$190,722	\$190,722	\$2,319,950
ECEA Spec Ed	2,751	5,499	4,125	4,125	4,125	4,125	\$24,750	4,125	4,125	4,125	4,125	2,454	\$47,828
Capital Construction Grant	19,449	11,713	\$42,781	11,557	11,557	\$65,896	\$24,750	23,115	22,719	11,360	11,360	11,360	\$145,808
Mill Levy Override 2017	\$109,627	6,067	6,404	6,404	6,404	\$38,423	\$6,404	6,404	6,404	6,404	6,404	6,404	\$73,704
Mill Levy Override 1996 & 2004	9,027	9,027	9,027	9,027	9,027	9,027	\$54,161	9,027	9,027	9,027	9,027	9,027	\$108,004
Mill Levy Matching Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,741
Student Class Fees	\$152,471	-	-	-	81,870	-	\$81,870	-	-	-	-	-	\$81,870
Colorado Read Act	\$23,655	-	-	-	-	-	\$0	-	-	-	-	12,987	\$12,987
Gifts/Contributions	\$203	-	25	\$25	18	-	\$43	-	30	-	38	-	\$111
Room Rental Fees	\$0	-	-	-	-	-	\$0	-	-	-	-	-	\$0
Erate	\$0	-	-	-	-	-	\$0	-	-	-	-	-	\$0
Interest Income	720	989	1,085	\$2,794	1,547	1,670	\$7,365	1,705	1,145	621	665	(2,983)	\$9,282
Intermediate Source Grant	\$0	-	-	\$0	-	-	\$0	-	2,000	-	-	-	\$2,000
MCVSD Refund	\$407,271	-	30	\$30	-	-	\$30	-	-	-	-	-	\$30
Esser	\$0	-	-	\$0	-	-	\$0	-	-	-	-	-	\$0
Miscellaneous Income	\$0	-	-	\$0	-	-	\$0	261	-	-	-	444,771	\$444,771
Total cash received	\$4,334,310	\$229,231	\$228,251	\$682,107	\$310,484	\$217,163	\$1,448,157	\$233,791	\$213,021	\$222,258	\$222,339	\$676,022	\$3,251,348
Cash expenditures:													
Salaries/Benefits	\$2,295,696	\$176,917	\$163,820	\$505,224	\$159,078	\$161,285	\$988,596	\$166,122	\$158,209	\$160,052	\$160,156	\$165,159	\$1,957,164
Professional/Tech Services	\$113,821	3,274	5,011	7,586	6,125	8,010	\$34,312	4,305	8,562	3,104	10,376	17,718	\$90,163
Property Services	\$45,521	2,534	5,090	\$10,919	2,919	3,535	\$22,202	7,914	8,177	4,404	3,792	3,839	\$56,649
Purchased Services	\$24,044	4,850	2,892	\$10,382	2,443	2,441	\$17,969	2,444	4,937	82	289	2,711	\$28,493
Professional Dev	\$3,147	-	-	\$0	-	-	\$0	-	123	-	-	-	\$2,518
D51 Direct Services	\$34,281	1,727	1,733	\$5,190	1,730	1,730	\$10,381	1,730	1,730	1,730	1,730	1,225	\$20,256
D51/Add Personnel	\$101,846	5,122	3,356	\$11,834	3,356	3,356	\$21,902	6,448	4,914	4,089	3,356	6,310	\$50,997
D51 Admin Charges	\$72,598	5,878	5,878	\$17,634	5,878	5,878	\$35,269	5,675	5,722	5,722	5,722	(10,901)	\$52,976
Supplies	\$152,595	15,139	5,289	\$25,290	4,862	2,137	\$54,018	12,450	4,988	4,632	3,158	27,755	\$108,217
Events	\$11,613	-	629	\$1,265	313	191	\$1,901	420	1,170	2023	2,511	2,382	\$11,647
Facility Lease	\$206,842	17,213	17,296	\$1,763	17,254	31,653	\$117,945	18,827	18,827	18,827	18,827	18,827	\$230,908
Equipment/Furniture	\$45,415	3,486	1,210	\$4,940	98	46	\$6,072	46	1,295	-	479	595	\$8,487
Dues/Fees	\$5,654	109	3,374	\$3,483	155	-	\$3,637	-	-	-	55	-	\$3,692
Learner Funds	\$718,323	50	20,542	\$56,011	36,490	99,273	\$17,818	25,143	17,395	45,302	29,504	-	\$362,375
Capital Project-Building	\$405,433	-	-	\$0	-	-	\$0	-	-	-	-	-	\$0
Equalization Adjustment	\$123,798	-	-	\$0	-	-	\$0	-	-	-	-	-	\$0
Esser Expenses	\$407,271	-	-	\$0	-	-	\$0	-	-	-	-	-	\$0
Other Expenses	\$0	-	-	\$0	-	-	\$0	-	78,197	42,923	16,851	83,362	\$410,402
Total cash expenditures	\$4,737,768	\$236,298	\$236,120	\$719,817	\$259,214	\$330,380	\$225,274	\$405,859	\$303,357	\$292,647	\$256,785	\$318,992	\$3,394,946
Change in Accounts Payable/Receivable	(\$53,069)	(\$16,146)	\$31,467	\$15,769	(\$9,154)	(\$25,443)	(\$1,654)	(\$16,411)	(\$11,078)	\$42,116	(\$13,796)	(\$49,642)	(\$23,959)
Total Cash--end of month	\$812,513	\$794,692	\$819,271	\$800,572	\$760,608	\$705,269	\$695,503	\$674,614	\$465,365	\$358,417	\$337,768	\$337,768	\$812,513
Cash Balances:													
Operating account	\$303,990	\$285,449	\$309,039	\$289,229	\$248,503	\$191,599	\$240,163	\$217,570	\$227,239	\$227,800	\$177,554	\$484,088	\$484,088
SBA Account	6,597	6,598	6,623	6,623	6,032	6,050	6,050	6,050	5,987	5,987	6,025	6,026	\$6,026
CSAFE	401,487	402,063	402,853	403,721	404,804	406,041	347,353	348,671	129,447	49,794	49,996	50,212	\$50,425
CSAFE Tab--end of month	100,439	100,583	100,781	100,998	101,269	101,579	101,937	102,324	102,692	103,110	103,528	104,417	\$104,417
Total Cash--end of month	\$812,513	\$794,692	\$819,271	\$800,572	\$760,608	\$705,269	\$695,503	\$674,614	\$465,365	\$358,417	\$337,768	\$337,768	\$812,513
Restricted cash:													
Tab--end of month	\$118,478	\$83,944	\$83,944	\$83,944	\$83,944	\$83,944	\$83,944	\$83,944	\$83,944	\$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	676,664	621,325	611,559	590,670	381,421	302,746	253,824	561,012	\$611,012
Total Cash--end of month	\$812,513	\$794,692	\$819,271	\$800,572	\$760,608	\$705,269	\$695,503	\$674,614	\$465,365	\$358,417	\$337,768	\$337,768	\$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 June 30, 2023

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
REVENUE:									
Student Meals	\$7,500	\$27,275	363.67%	\$1,593,995	\$1,621,113	101.70%	\$1,953,139	122.53%	7060.91%
Ala Carte Lunch Sales	96,043	119,962	124.90%	152,503	153,667	100.76%	146,311	95.94%	21.96%
Adult Meals	33,420	55,895	167.25%	72,835	72,906	100.10%	71,460	98.11%	27.85%
Federal Reimbursement	9,127,893	9,622,775	105.42%	5,400,305	5,421,142	100.39%	5,353,989	99.14%	-44.36%
State Reimbursement	59,810	59,810	100.00%	167,405	167,130	99.84%	154,182	92.10%	157.79%
Interest on Investment	0	3,343		90,000	40,000	44.44%	40,037	44.49%	1097.64%
Miscellaneous	4,000	13,517	337.93%	2,250	2,250	100.00%	3,106 *	138.04%	-77.02%
Commodities	574,279	888,037	154.64%	1,162,115	1,158,049	99.65%	1,187,111	102.15%	33.68%
Total Revenue	\$9,902,945	\$10,790,614	108.96%	\$8,641,408	\$8,636,257	99.94%	\$8,909,335	103.10%	-17.43%
EXPENDITURE:									
Salaries and Benefits	\$4,248,129	\$4,181,167	98.42%	\$4,759,585	\$4,704,729	98.85%	\$4,629,325	97.26%	10.72%
Food	2,906,097	3,154,503	108.55%	3,263,215	3,253,253	99.69%	3,083,818	94.50%	-2.24%
Non-Food	1,476,488	1,565,078	106.00%	1,646,513	1,658,493	100.73%	1,715,082	104.16%	9.58%
Commodities	574,279	548,050	95.43%	549,811	608,331	110.64%	729,167	132.62%	33.05%
Total Expenditure	\$9,204,993	\$9,448,798	102.65%	\$10,219,124	\$10,224,806	100.06%	\$10,157,392	99.40%	7.50%
Transfer from 2017 Mill Levy Override - Student Contact Days	87,502	87,502	100.00%	103,643	103,643	100.00%	103,643	100.00%	18.45%
Excess (Deficiency) of Revenue & Transfer	\$785,454	\$1,429,318		(\$1,474,073)	(\$1,484,906)		(\$1,144,414)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,116,507	2,116,507		3,545,825	3,545,825		3,545,825		
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,901,961	\$3,545,825		\$2,071,752	\$2,060,919		\$2,401,411		
Reserves/Designations:									
Non-Spendable: Inventories	(700,000)	(77,792)		(700,000)	(700,000)		(750,186)		
Restricted Fund Balance at End of Year	\$2,201,961	\$3,468,033		\$1,371,752	\$1,360,919		\$1,651,225		

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

Government Designated Grants Fund (22)
as of June 30, 2023

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
REVENUE:									
Grant Revenue	\$99,571,885	\$37,662,183	37.82%	\$76,103,216	\$40,982,973	53.85%	\$43,495,925	57.15%	15.49%
Total Revenue	\$99,571,885	\$37,662,183	37.82%	\$76,103,216	\$40,982,973	53.85%	\$43,495,925	57.15%	15.49%
EXPENDITURE:									
Instructional Programs	\$37,335,459	\$15,752,814	42.19%	\$30,112,131	\$17,527,995	58.21%	\$18,144,067	60.26%	15.18%
Pupil Support Services	29,285,436	14,781,478	50.47%	23,632,370	14,853,015	62.85%	13,053,118	55.23%	-11.69%
General Administration Support Services	1,169,002	249,068	21.31%	829,449	248,466	29.96%	223,918	27.00%	-10.10%
School Administration Support Services	9,850,223	4,245,244	43.10%	7,851,597	1,109,649	14.13%	3,916,336	49.88%	-7.75%
Business Support Services	8,239,686	422,987	5.13%	736,521	553,334	75.13%	665,868	90.41%	57.42%
Central Support Services	959,271	577,103	60.16%	810,856	596,855	73.61%	806,272	99.43%	39.71%
Community Services & Other Support Services	1,595,255	1,022,689	64.11%	2,087,105	1,879,433	90.05%	1,606,069	76.95%	57.04%
Facilities/Construction Services	10,909,454	502,800	4.61%	9,923,188	4,094,226	41.26%	4,960,277	49.99%	886.53%
Other Uses	228,100	108,000	47.35%	120,000	120,000	100.00%	120,000	100.00%	11.11%
Total Expenditure	\$99,571,885	\$37,662,183	37.82%	\$76,103,216	\$40,982,973	53.85%	\$43,495,925	57.15%	15.49%
GAAP Basis Result of Operations	\$0	\$0		\$0	\$0		\$0		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	0	0		0	0		0		
GAAP Basis Fund Balance (Deficit) at End of Year	\$0	\$0		\$0	\$0		\$0		
Reserves/Designations:									
Inventories									
Encumbrances		(1,066,890)					(335,677)		
Unreserved/Undesignated Fund Balance	\$0	(\$1,066,890)		\$0	\$0		(\$335,677)		

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

Physical Activities Fund (23)
as of June 30, 2023

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
REVENUE:									
Athletic Fees/Passes	\$340,000	\$344,833	101.42%	\$340,000	\$340,000	100.00%	\$347,534	102.22%	0.78%
Gate Receipts	260,000	311,084	119.65%	260,000	260,000	100.00%	307,340	118.21%	-1.20%
Misc Revenue	36,000	15,796	43.88%	36,000	36,000	100.00%	16,914	46.98%	7.08%
Total Revenue	\$636,000	\$671,713	105.62%	\$636,000	\$636,000	100.00%	\$671,788	105.63%	0.01%
EXPENDITURE:									
Playoffs	\$135,000	\$228,727	169.43%	\$220,000	\$207,000	94.09%	\$215,271	97.85%	-5.88%
Basketball, Girls	52,000	49,671	95.52%	55,000	68,427	124.41%	69,691	126.71%	40.31%
Cheerleader/Poms	15,000	8,494	56.63%	15,000	17,773	118.49%	18,032	120.21%	112.29%
Golf, Girls	8,000	4,516	56.45%	8,000	8,000	100.00%	5,484	68.55%	21.43%
Soccer, Girls	24,000	29,836	124.32%	26,000	24,000	92.31%	27,352	105.20%	-8.33%
Softball, Girls	40,000	35,647	89.12%	40,000	42,358	105.90%	42,358	105.90%	18.83%
Swimming, Girls	12,000	3,806	31.72%	12,000	12,000	100.00%	6,032	50.27%	58.49%
Tennis, Girls	6,500	10,620	163.38%	8,000	6,500	81.25%	10,730	134.13%	1.04%
Lacrosse, Girls	27,000	23,127	85.66%	27,000	27,000	100.00%	20,588	76.25%	-10.98%
Volleyball	48,000	59,007	122.93%	48,000	67,853	141.36%	67,853	141.36%	14.99%
Wrestling, Girls	12,000	9,392	78.27%	12,000	18,873	157.28%	18,873	157.28%	100.95%
Baseball	40,000	42,026	105.07%	40,000	40,000	100.00%	49,891	124.73%	18.71%
Basketball, Boys	52,000	66,145	127.20%	55,000	57,791	105.07%	60,446	109.90%	-8.62%
Football	130,500	137,960	105.72%	130,500	170,807	130.89%	122,061	93.53%	-11.52%
Golf, Boys	8,000	9,562	119.53%	8,000	12,418	155.23%	12,418	155.23%	29.87%
Soccer, Boys	24,000	25,347	105.61%	26,000	26,555	102.13%	26,555	102.13%	4.77%
Swimming, Boys	10,000	3,256	32.56%	10,000	10,000	100.00%	5,285	52.85%	62.32%
Tennis, Boys	6,500	7,771	119.55%	8,000	7,862	98.28%	7,862	98.28%	1.17%
Lacrosse, Boys	27,000	27,417	101.54%	27,000	27,000	100.00%	20,728	76.77%	-24.40%
Wrestling, Boys	48,000	61,368	127.85%	55,000	60,802	110.55%	61,218	111.31%	-0.24%
Cross Country	12,000	12,821	106.84%	14,000	13,706	97.90%	13,706	97.90%	6.90%
Track	32,000	50,824	158.83%	40,000	32,000	80.00%	41,188	102.97%	-18.96%
Contingency	5,000	0	0.00%	5,000	5,000	100.00%	0	0.00%	
Athletic Director Travel	3,000	1,370	45.67%	3,000	3,000	100.00%	2,135	71.17%	55.84%
Catastrophic Insurance	7,500	0	0.00%	7,500	7,500	100.00%	0	0.00%	
Scholarship Fund/Other	1,000	191	19.10%	1,000	1,000	100.00%	741	74.10%	287.96%
Total Expenditure	\$786,000	\$908,901	115.64%	\$901,000	\$975,225	108.24%	\$926,498	102.83%	1.94%
Excess (Deficiency) of Revenue	(\$150,000)	(\$237,188)		(\$265,000)	(\$339,225)		(\$254,710)		
Transfer from General Fund	150,000	150,000		400,000	400,000		400,000		
Excess (Deficiency) of Revenue & Transfer	\$0	(\$87,188)		\$135,000	\$60,775		\$145,290		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	186,295	186,295		99,107	99,107		99,107		
GAAP Basis Fund Balance (Deficit) at End of Year	\$186,295	\$99,107		\$234,107	\$159,882		\$244,397		

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

Beverage Fund (27)
as of June 30, 2023

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
REVENUE:									
Commissions	\$36,000	\$54,670	151.86%	\$36,000	\$55,000	152.78%	\$63,815	177.26%	16.73%
Electrical	7,308	6,300	86.21%	7,308	6,468	88.51%	6,468	88.51%	2.67%
Interest	1,200	800	66.67%	20,000	20,000	100.00%	12,355	61.78%	1444.38%
Miscellaneous	15,000	0	0.00%	15,000	15,000	100.00%	15,000	100.00%	
Total Revenue	\$59,508	\$61,770	103.80%	\$78,308	\$96,468	123.19%	\$97,638	124.68%	58.07%
EXPENDITURE:									
SBA Accounts	\$35,000	\$23,325	66.64%	\$35,000	\$37,158	106.17%	\$37,158	106.17%	59.31%
Staff Development	21,000	2,244	10.69%	21,000	12,000	57.14%	3,074	14.64%	36.99%
Programs:									
Projects	20,200	4,937	24.44%	20,200	22,232	110.06%	30,266	149.83%	513.04%
Board Approved Programs	4,000	255	6.38%	4,000	3,000	75.00%	0	0.00%	-100.00%
Electrical Reimbursement	7,308	0	0.00%	7,308	0	0.00%	0	0.00%	
Total Expenditure	\$87,508	\$30,761	35.15%	\$87,508	\$74,390	85.01%	\$70,498	80.56%	129.18%
Excess (Deficiency) of Revenue	(\$28,000)	\$31,009		(\$9,200)	\$22,078		\$27,140		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	279,073	279,073		310,082	310,082		310,082		
GAAP Basis Fund Balance (Deficit) at End of Year	\$251,073	\$310,082		\$300,882	\$332,160		\$337,222		

	22-23 Re-Adopted	22-23 Actual
Student Activities	\$2,200	\$1,836
Music	5,000	5,046
Athletics	8,000	12,897
Elementary Physical Activities	5,000	10,487
Total	\$20,200	\$30,266

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

Student Body Activities Fund (29)
as of June 30, 2023

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
REVENUE:									
Local Revenues - Student Activities	\$8,000,000	\$4,884,793	61.06%	\$6,000,000	\$4,944,179	82.40%	\$4,880,350	81.34%	-0.09%
Total Revenue	\$8,000,000	\$4,884,793	61.06%	\$6,000,000	\$4,944,179	82.40%	\$4,880,350	81.34%	-0.09%
EXPENDITURE:									
Student Activities	\$8,000,000	\$4,698,059	58.73%	\$6,000,000	\$4,751,849	79.20%	\$5,134,107	85.57%	9.28%
Total Expenditure	\$8,000,000	\$4,698,059	58.73%	\$6,000,000	\$4,751,849	79.20%	\$5,134,107	85.57%	9.28%
Excess (Deficiency) of Revenue	\$0	\$186,734		\$0	\$192,330		(\$253,757)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	2,883,805	2,883,805		3,070,539	3,070,539		3,070,539		
GAAP Basis Fund Balance (Deficit) at End of Year	\$2,883,805	\$3,070,539		\$3,070,539	\$3,262,869		\$2,816,782		

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



Mesa County Valley School District 51
2022-23 Budget Summary Report, 4th Quarter

Presented: October 17, 2023

**Bond Redemption Fund (31)
as of June 30, 2023**

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
REVENUE:									
Local Property Taxes	\$23,255,813	\$23,146,811	99.53%	\$23,174,571	\$22,942,825	99.00%	\$23,235,263	100.26%	0.38%
Delinquent Taxes	10,000	38,071	380.71%	10,000	6,637	66.37%	8,694	86.94%	-77.16%
Total Revenue	\$23,265,813	\$23,184,882	99.65%	\$23,184,571	\$22,949,462	98.99%	\$23,243,957	100.26%	0.25%
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	1,683,700	100.00%	1,258,750	1,258,750	100.00%	1,258,750	100.00%	
2012 Refinance	9,469	9,469	100.00%	8,625	8,625	100.00%	8,625	100.00%	
2018 Series	6,172,188	6,172,188	100.00%	6,172,188	6,172,188	100.00%	6,172,188	100.00%	
2022 Series	1,392,500	1,382,437		4,001,950	4,001,950	100.00%	4,001,950	100.00%	
Total Expenditure	\$18,517,857	\$18,507,794	99.95%	\$21,091,513	\$21,091,513	100.00%	\$21,091,513	100.00%	
Excess (Deficiency) of Revenue	\$4,747,956	\$4,677,088		\$2,093,058	\$1,857,949		\$2,152,444		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	16,793,483	16,793,483		21,470,571	21,470,571		21,470,571		
GAAP Basis Fund Balance (Deficit) at End of Year	\$21,541,439	\$21,470,571		\$23,563,629	\$23,328,520		\$23,623,015		
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



Mesa County Valley School District 51
2022-23 Budget Summary Report, 4th Quarter

Presented: October 17, 2023

Building Fund (41)
as of June 30, 2023

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$800,000	\$286,121	35.77%	\$4,000,000	\$4,700,000	117.50%	\$4,395,808	109.90%	1436.35%
Total Revenue	\$800,000	\$286,121	35.77%	\$4,000,000	\$4,700,000	117.50%	\$4,395,808	109.90%	1436.35%
EXPENDITURE:									
Building Construction & Improvements	\$10,000,000	\$5,510,049	55.10%	\$49,054,968	\$43,994,862	89.68%	\$46,643,377	95.08%	746.51%
Equipment	0	77,669		0	0		0		-100.00%
Construction Services	0	3,494,285		0	3,561,889		2,120,223		-39.32%
Total Expenditure	\$10,000,000	\$9,082,003	90.82%	\$49,054,968	\$47,556,751	96.95%	\$48,763,600	99.41%	436.93%
Excess (Deficiency) of Revenue	(\$9,200,000)	(\$8,795,882)		(\$45,054,968)	(\$42,856,751)		(\$44,367,792)		
Sale of Bonds	\$95,315,000	\$95,040,000		\$0	\$0		\$0		
Premium/Discount	20,292,733	20,523,499		0	0		0		
Less: Issuance Costs	(607,733)	(563,499)		0	0		0		
Net Sale of Bonds	\$115,000,000	\$115,000,000		\$0	\$0		\$0		
Excess (Deficiency) of Revenue	\$105,800,000	\$106,204,118		(\$45,054,968)	(\$42,856,751)		(\$44,367,792)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	20,332,268	20,332,268		126,536,386	126,536,386		126,536,386		
GAAP Basis Fund Balance (Deficit) at End of Year	\$126,132,268	\$126,536,386		\$81,481,418	\$83,679,635		\$82,168,594		

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

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

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

Capital Projects Fund (43)
as of June 30, 2023

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$80,000	\$35,413	44.27%	\$900,000	\$716,466	79.61%	\$591,324	65.70%	1569.79%
Charter School Lease Payments (COP's)	701,200	709,345	101.16%	704,825	704,825	100.00%	798,195	113.25%	12.53%
Sale of Property	800,000	915,095	114.39%	0	0		0		-100.00%
Other Local Revenue	58,197	714,661	1228.00%	2,850,000	2,861,960	100.42%	3,444,586	120.86%	381.99%
Capital/Right of Use Leases	241,500	3,091,814	1280.25%	2,200,000	2,264,216	102.92%	1,504,360	68.38%	-51.34%
Total Revenue	\$1,880,897	\$5,466,328	290.62%	\$6,654,825	\$6,547,467	98.39%	\$6,338,465	95.25%	15.95%
EXPENDITURE:									
Ground Improvement/Land	\$245,000	\$327,716	133.76%	\$125,000	\$43,945	35.16%	\$147,202	117.76%	-55.08%
Buildings	1,360,000	1,229,088	90.37%	1,200,000	704,033	58.67%	859,487	71.62%	-30.07%
Equipment	1,225,215	40,649	3.32%	2,575,215	2,398,875	93.15%	1,502,189	58.33%	3595.51%
Capital/Right of Use Leases	0	3,091,814		2,200,000	2,264,216	102.92%	1,504,360	68.38%	-51.34%
Other Capital Outlay	286,661	128,893	44.96%	441,459	408,436	92.52%	89,726	20.32%	-30.39%
Subtotal	\$3,116,876	\$4,818,160	154.58%	\$6,541,674	\$5,819,505	88.96%	\$4,102,964	62.72%	-14.84%
CHARTER SCHOOL DEBT SERVICE:									
Professional Services	\$0	\$2,500	0.00%	\$2,500	\$2,500	100.00%	\$2,500	100.00%	0.00%
COP Financing Principal	270,000	270,000	0.00%	285,000	285,000	100.00%	285,000	100.00%	0.00%
COP Financing Interest	431,200	431,200	0.00%	417,325	417,325	100.00%	417,325	100.00%	0.00%
Subtotal	\$701,200	\$703,700	0.00%	\$704,825	\$704,825	100.00%	\$704,825	200.00%	0.16%
DISTRICT DEBT SERVICE									
Lease Financing	\$1,782,147	\$1,670,223	93.72%	\$2,212,672	\$2,212,672	100.00%	\$1,247,836	56.39%	-25.29%
Professional Services	2,500	2,500	100.00%	2,500	2,500	100.00%	2,500	100.00%	0.00%
COP Financing Principal	0	0		375,000	375,000	100.00%	375,000	100.00%	
COP Financing Interest	151,733	139,346	91.84%	135,053	135,053	100.00%	135,053	100.00%	-3.08%
Subtotal	\$1,936,380	\$1,812,069	93.58%	\$2,725,225	\$2,725,225	100.00%	\$1,760,389	64.60%	-2.85%
Total Expenditure	\$5,754,456	\$7,333,929	127.45%	\$9,971,724	\$9,249,555	92.76%	\$6,568,178	65.87%	-10.44%
Excess (Deficiency) of Revenue	(\$3,873,559)	(\$1,867,601)		(\$3,316,899)	(\$2,702,088)		(\$229,713)		
Transfer from General Fund	2,375,970	2,375,970		2,275,970	2,275,970		2,275,970		
Excess (Deficiency) of Revenue and Transfer	(\$1,497,589)	\$508,369		(\$1,040,929)	(\$426,118)		\$2,046,257		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	15,384,813	15,384,813		15,893,182	15,893,182		15,893,182		
GAAP Basis Fund Balance (Deficit) at End of Year	\$13,887,224	\$15,893,182		\$14,852,253	\$15,467,064		\$17,939,439		
Less Reserves:									
Emergency Requirement Nondesignated Fund Balance at End of Year	(6,899,568)	(6,227,336)		(6,794,024)	(6,794,024)		(7,064,860)		
	\$6,987,656	\$9,665,846		\$8,058,229	\$8,673,040		\$10,874,579		

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 Actual

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 June 30, 2023

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
REVENUE:									
Medical Insurance Premiums	\$24,076,747	\$22,168,948	92.08%	\$22,504,059	\$22,549,931	100.20%	\$22,518,396	100.06%	1.58%
Cobra Insurance Premiums	250,000	205,791	82.32%	250,000	167,279	66.91%	164,313	65.73%	-20.16%
Interest on Investments	2,000	3,915	195.75%	150,000	96,500	64.33%	140,327	93.55%	3484.34%
Total Revenue	\$24,328,747	\$22,378,654	91.98%	\$22,904,059	\$22,813,710	99.61%	\$22,823,036	99.65%	1.99%
EXPENDITURE:									
Medical - Administration/ Contracted Service	\$2,800,000	\$2,421,451	86.48%	\$3,062,417	\$3,056,292	99.80%	\$2,432,710	79.44%	0.46%
Medical Services	21,700,000	18,021,093	83.05%	19,426,705	18,661,944	96.06%	17,538,002	90.28%	-2.68%
Supplies	4,000	0	0.00%	4,000	4,000	100.00%	564	14.10%	
Miscellaneous	195,000	32,274	16.55%	195,000	11,435	5.86%	27,198	13.95%	-15.73%
Training	1,000	0	0.00%	1,000	1,000	100.00%	255	25.50%	
Total Expenditure	\$24,700,000	\$20,474,818	82.89%	\$22,689,122	\$21,734,671	95.79%	\$19,998,729	88.14%	-2.33%
Excess (Deficiency) of Revenue	(\$371,253)	\$1,903,836		\$214,937	\$1,079,039		\$2,824,307		
Transfer from General Fund	0	0		1,500,000	1,500,000		1,500,000		
Excess (Deficiency) of Revenue and Transfer	(\$371,253)	\$1,903,836		\$1,714,937	\$2,579,039		\$4,324,307		
GAAP FUND BALANCE:									
Beginning of Year	752,563	752,563		2,656,399	2,656,399		2,656,399		
End of Year	\$381,310	\$2,656,399		\$4,371,336	\$5,235,438		\$6,980,706		

Insurance Premiums are not considered a transfer.

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

Dental Insurance Fund (63)
as of June 30, 2023

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
REVENUE:									
Premiums	\$1,360,024	\$1,273,876	93.67%	\$1,360,024	\$1,206,484	88.71%	\$1,205,370	88.63%	-5.38%
Total Revenue	\$1,360,024	\$1,273,876	93.67%	\$1,360,024	\$1,206,484	88.71%	\$1,205,370	88.63%	-5.38%
EXPENDITURE:									
Dental - Administration	\$88,839	\$91,202	102.66%	\$88,839	\$88,246	99.33%	\$75,146	84.59%	-17.60%
Dental Claims/Services	1,266,286	1,086,797	85.83%	1,266,286	1,088,219	85.94%	1,064,166	84.04%	-2.08%
Total Expenditure	\$1,355,125	\$1,177,999	86.93%	\$1,355,125	\$1,176,465	86.82%	\$1,139,312	84.07%	-3.28%
Excess (Deficiency) of Revenue	\$4,899	\$95,877		\$4,899	\$30,019		\$66,058		
GAAP FUND BALANCE:									
Beginning of Year	300,201	300,201		396,078	396,078		396,078		
End of Year	\$305,100	\$396,078		\$400,977	\$426,097		\$462,136		

Insurance Premiums are not considered a transfer.

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

Insurance Fund (64)
as of June 30, 2023

	2021-22 Re-Adopted Budget	2021-22 Actual 6/30/22	% of Actual	2022-23 Re-Adopted Budget	2022-23 EOY Anticipated as of 3/31/23	% of Budget	Unaudited 2022-23 Actual 6/30/23	% of Budget	Year Over Year %
REVENUE:									
Interest on Investments	\$12,000	\$13,497	112.48%	\$350,000	\$309,585	88.45%	\$195,530	55.87%	1348.69%
Insurance Premium-Employee Benefits	1,385,000	943,847	68.15%	1,385,000	1,029,737	74.35%	924,520	66.75%	-2.05%
Miscellaneous Revenue	12,000	36,341	302.84%	12,000	30,451	253.76%	38,196	318.30%	5.10%
Total Revenue	\$1,409,000	\$993,685	70.52%	\$1,747,000	\$1,369,773	78.41%	\$1,158,246	66.30%	16.56%
EXPENDITURE:									
Salaries and Benefits	\$902,509	\$898,090	99.51%	\$1,134,734	\$1,065,801	93.93%	\$1,086,875	95.78%	21.02%
Workers' Compensation	1,200,000	851,429	70.95%	1,200,000	1,028,479	85.71%	1,791,227	149.27%	110.38%
Insurance Premiums / Bonds	1,000,000	915,994	91.60%	1,111,000	1,033,897	93.06%	872,671	78.55%	-4.73%
Uninsured Losses / Claims	1,000	166	16.60%	1,000	1,000	100.00%	0	0.00%	-100.00%
Supplies / Other	190,000	119,244	62.76%	190,000	153,846	80.97%	169,358	89.14%	42.03%
Employee Assistance Program	150,000	94,689	63.13%	150,000	110,748	73.83%	86,430	57.62%	-8.72%
Wellness Program	5,000	3,583	71.66%	5,000	5,000	100.00%	1,429	28.58%	-60.12%
Total Expenditure	\$3,448,509	\$2,883,195	83.61%	\$3,791,734	\$3,398,771	89.64%	\$4,007,990	105.70%	39.01%
Excess (Deficiency) of Revenue	(\$2,039,509)	(\$1,889,510)		(\$2,044,734)	(\$2,028,998)		(\$2,849,744)		
Transfer from General Fund	1,500,000	1,500,000		1,500,000	1,500,000		1,500,000		
Excess (Deficiency) of Revenue & Transfer	(\$539,509)	(\$389,510)		(\$544,734)	(\$528,998)		(\$1,349,744)		
GAAP Basis Fund Balance (Deficit) at Beginning of Year	6,000,796	6,000,796		5,611,286	5,611,286		5,611,286		
GAAP Basis Fund Balance (Deficit) at End of Year	\$5,461,287	\$5,611,286		\$5,066,552	\$5,082,288		\$4,261,542		

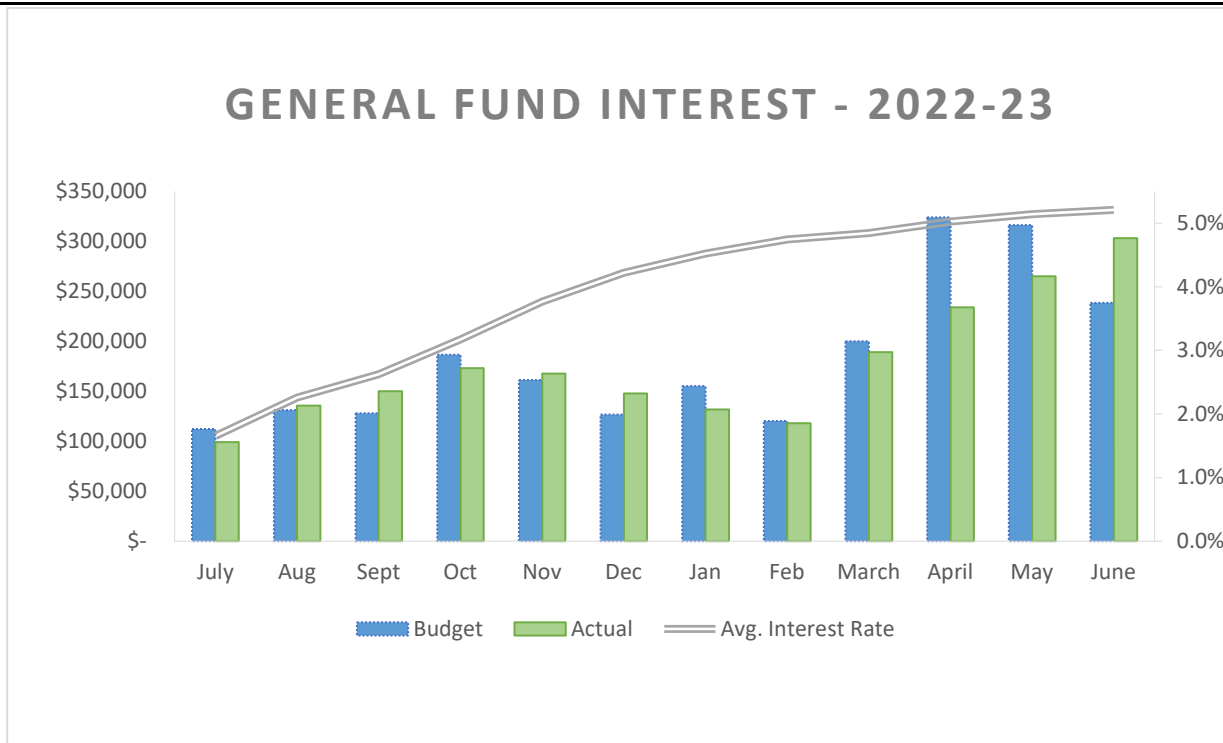
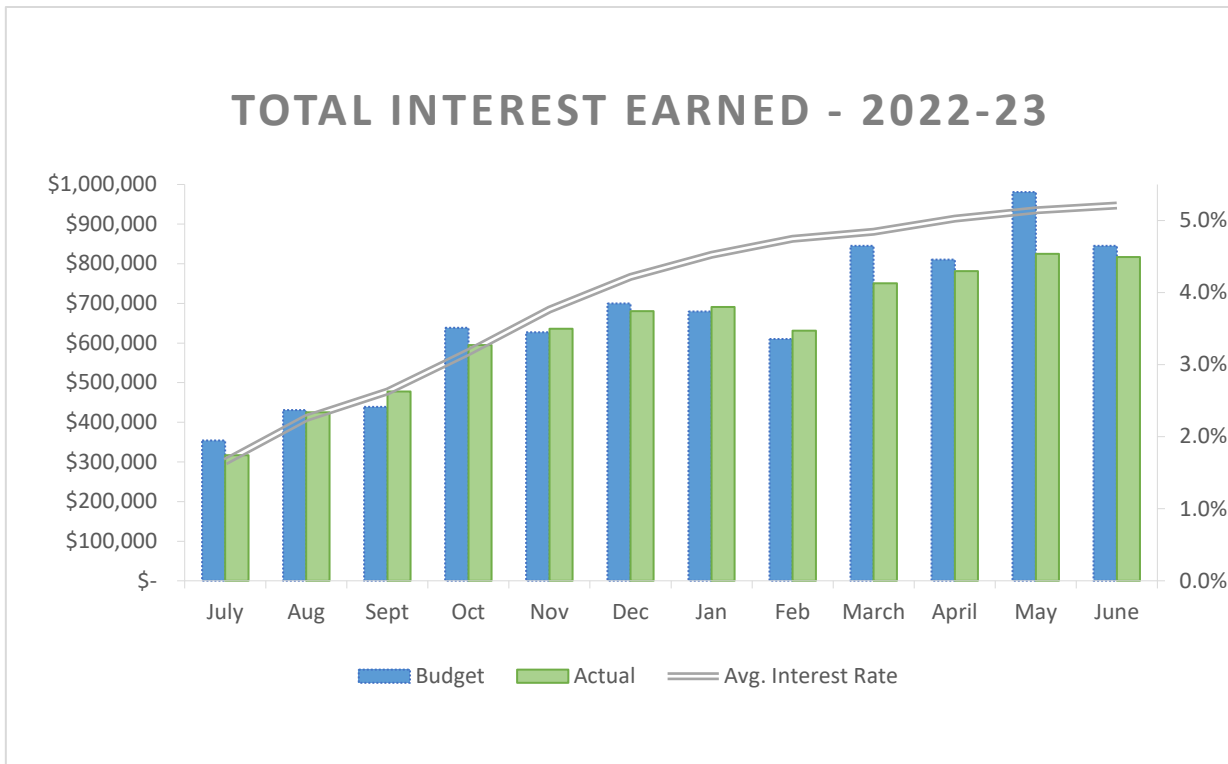
2021-22 Actual

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 Actual

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
June 2023 Budget Charts, 4th Quarter

Presented: October 17, 2023

All Funds

<i>Type of Investment</i>	<i>Fund</i>	<i>Bank or Safekeeping</i>	<i>Amount</i>	<i>Date Acquired</i>	<i>Interest Rate</i>
Alpine Bank Money Market	Pooled	Alpine Bank	\$35,894,561	4/28/23	5.270%
C-SAFE - Mesa County	31	In Trust with Mesa County Treasurer	23,155,331		5.140%
C-SAFE - General	Pooled	US Bank - Denver	33,477,808	6/27/03	5.140%
C-SAFE - 2022 GJHS Bond	41	Wells Fargo Bank - Denver	15,298,262	1/26/22	5.200%
Colo Trust - General	Pooled	Wells Fargo Bank - Denver	15,071,233	4/26/97	5.225%
Colo Trust - 2022 GIHS Bond	41	Wells Fargo Bank - Denver	53,780,624	1/26/22	5.225%
Total			\$176,677,819		



Mesa County Valley School District 51
June 2023 Budget Charts, 4th Quarter
 Presented: October 17, 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 *	\$802,172	\$2,114,573	\$3,595	\$6,413	\$204,351	\$592,154	\$65,542	\$195,530

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 *	\$10,666	\$40,037	\$4,247	\$12,355	\$68,039	\$140,327	\$51,674	\$130,168

Source	Student Body Activities	
	Current Qtr	YTD
Pooled Funds *	\$798	\$1,235

Source	Building Projects	
	Current Qtr	YTD
Fund 41	\$1,212,777	\$4,395,808

* 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.